



Statutes of Québec 2007

NATIONAL ASSEMBLY OF QUÉBEC

The Honourable

PIERRE DUCHESNE, *Lieutenant-Governor*

QUÉBEC OFFICIAL PUBLISHER



Statutes of Québec 2007

assented to between 1 January 2007 and 31 December 2007

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NOTE

This volume contains essentially the text of the public and private Acts assented to in 2007.

It begins with a list of the Acts assented to and two tables of concordance listing, opposite each other, the bill number of each Act and its chapter number in the annual volume of statutes.

Each Act is preceded by an introductory page setting out, 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 2007, a list of the Acts, regulations and orders in council amended by the Act, and the explanatory notes, if any.

A table of the amendments made by public Acts passed in 2007 and a table of general amendments to public Acts during the year can be found in this volume. 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 2007, 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 concordance lists the chapter number in the Revised Statutes of Québec assigned to certain Acts passed between 1 January 2007 and 31 December 2007.

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.

The text of the private Acts and an index are provided at the end of the volume.

Legislative Translation and Publishing Directorate
National Assembly of Québec

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2007, chapter 1

AN ACT TO ESTABLISH THE FUND FOR THE PROMOTION OF A HEALTHY LIFESTYLE

Bill 1

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

Introduced 15 May 2007

Passed in principle 24 May 2007

Passed 5 June 2007

Assented to 8 June 2007

Coming into force: 8 June 2007

Legislation amended: None

Explanatory notes

This Act establishes the Fund for the promotion of a healthy lifestyle. The purpose of the Fund is to fund activities, programs and projects that foster healthy eating and physical activity, to promote social norms that encourage a healthy lifestyle, to improve services to persons with a weight problem, and to support innovation and the acquisition and transfer of knowledge in those areas. The Act also provides for the constitution and management of the Fund.



Chapter 1

AN ACT TO ESTABLISH THE FUND FOR THE PROMOTION OF A HEALTHY LIFESTYLE

[Assented to 8 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- | | |
|----------------|---|
| Establishment. | 1. The Fund for the promotion of a healthy lifestyle is established at the Ministère de la Santé et des Services sociaux. |
| Purpose. | The purpose of the Fund is to fund activities, programs and projects that foster healthy eating and physical activity, to promote social norms that encourage a healthy lifestyle, to improve services to persons with a weight problem, and to support innovation and the acquisition and transfer of knowledge in those areas. Only activities, programs and projects that do not come under regular programs established or approved by the Government may be so funded. |
| Operation. | 2. The Government sets 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. | 3. The Fund is made up of <ol style="list-style-type: none">(1) the sums paid into the Fund by the Minister of Revenue under section 5;(2) the sums paid into the Fund by a minister 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 purpose of the Fund;(4) the sums paid into the Fund by the Minister of Finance under sections 6 and 7; and(5) the interest earned on bank balances in proportion to the sums referred to in paragraphs 1 and 3. |
| 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 the Minister of Finance and deposited with the financial institutions designated by the Minister of Finance. |

Books of account.	The Minister of Health and Social Services 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.
Particulars.	The particulars of the management of the Fund are determined by the Conseil du trésor.
Tobacco tax.	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 \$20,000,000 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.
Advances from 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.	7. The Minister of Health and Social Services, as manager of the Fund, may borrow sums from the Minister of Finance out of the financing fund of the Ministère des Finances.
Sums paid out of Fund.	8. The sums required for the following purposes are taken out of the Fund: (1) the payment of subsidies or contributions by the Minister to the Société de gestion du Fonds pour la promotion des saines habitudes de vie or any other body for the purposes set out in section 1; (2) the payment of the remuneration and expenses pertaining to the 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 the activities related to the Fund; (3) the payment of any expense necessary for the carrying out of the functions entrusted to the Minister by this Act.
Terms and conditions.	The Government determines the terms of those payments and the conditions subject to which payments are to be made to the Société de gestion du Fonds pour la promotion des saines habitudes de vie or to any other body.
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 Fund the sums required for the execution of a judgment against the State that has become *res judicata*.

Fiscal year.

11. The fiscal year of the Fund ends on 31 March.

Report.

12. For every fiscal year, the Minister of Health and Social Services tables a report on the activities of the Fund in the National Assembly.

Minister responsible.

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

Effect.

14. The provisions of this Act cease to have effect on the date or dates to be set by the Government, which may not be prior to 1 April 2017.

Sum remaining.

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 funding 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.

15. This Act comes into force on 8 June 2007.

2007, chapter 2

**AN ACT TO IMPLEMENT THE CONVENTION ON
INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT
AND THE PROTOCOL TO THE CONVENTION ON
INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT
ON MATTERS SPECIFIC TO AIRCRAFT EQUIPMENT**

Bill 3

Introduced by Mr. Jacques P. Dupuis, Minister of Justice

Introduced 15 May 2007

Passed in principle 23 May 2007

Passed 5 June 2007

Assented to 8 June 2007

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

Legislation amended: None

Explanatory notes

This Act provides that the Convention on International Interests in Mobile Equipment and the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment have the force of law in Québec.

It also authorizes the Government to make any regulations necessary for carrying out the provisions of the Convention and of the Protocol.



Chapter 2

AN ACT TO IMPLEMENT THE CONVENTION ON INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT AND THE PROTOCOL TO THE CONVENTION ON INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT ON MATTERS SPECIFIC TO AIRCRAFT EQUIPMENT

[Assented to 8 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- | | |
|-----------------------|---|
| Force of law. | 1. The Convention on International Interests in Mobile Equipment and the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment, reproduced as a schedule to this Act, have force of law in Québec. |
| Interpretation. | 2. The Official Commentary on the Convention and on the Protocol, approved for distribution by the Governing Council of the International Institute for the Unification of Private Law (UNIDROIT), may be used in interpreting the two instruments. |
| Regulatory power. | 3. The Government may make any regulations necessary for carrying out the provisions of the Convention and of the Protocol that are in force in Québec. |
| Relevant court. | 4. For the purposes of section 53 of the Convention, the relevant court is the Superior Court. |
| Minister responsible. | 5. The Minister of Justice is responsible for the administration of this Act. |
| Coming into force. | 6. The provisions of this Act come into force on the date or dates to be set by the Government. |

SCHEDULE

CONVENTION**ON INTERNATIONAL INTERESTS IN MOBILE EQUIPMENT**

THE STATES PARTIES TO THIS CONVENTION,

AWARE of the need to acquire and use mobile equipment of high value or particular economic significance and to facilitate the financing of the acquisition and use of such equipment in an efficient manner,

RECOGNISING the advantages of asset-based financing and leasing for this purpose and desiring to facilitate these types of transaction by establishing clear rules to govern them,

MINDFUL of the need to ensure that interests in such equipment are recognised and protected universally,

DESIRING to provide broad and mutual economic benefits for all interested parties,

BELIEVING that such rules must reflect the principles underlying asset-based financing and leasing and promote the autonomy of the parties necessary in these transactions,

CONSCIOUS of the need to establish a legal framework for international interests in such equipment and for that purpose to create an international registration system for their protection,

TAKING INTO CONSIDERATION the objectives and principles enunciated in existing Conventions relating to such equipment,

HAVE AGREED upon the following provisions:

Chapter I

Sphere of application and general provisions

Article 1 — Definitions

In this Convention, except where the context otherwise requires, the following terms are employed with the meanings set out below:

(a) “agreement” means a security agreement, a title reservation agreement or a leasing agreement;

(b) “assignment” means a contract which, whether by way of security or otherwise, confers on the assignee associated rights with or without a transfer of the related international interest;

(c) “associated rights” means all rights to payment or other performance by a debtor under an agreement which are secured by or associated with the object;

(d) “commencement of the insolvency proceedings” means the time at which the insolvency proceedings are deemed to commence under the applicable insolvency law;

(e) “conditional buyer” means a buyer under a title reservation agreement;

(f) “conditional seller” means a seller under a title reservation agreement;

(g) “contract of sale” means a contract for the sale of an object by a seller to a buyer which is not an agreement as defined in (a) above;

(h) “court” means a court of law or an administrative or arbitral tribunal established by a Contracting State;

(i) “creditor” means a chargee under a security agreement, a conditional seller under a title reservation agreement or a lessor under a leasing agreement;

(j) “debtor” means a chargor under a security agreement, a conditional buyer under a title reservation agreement, a lessee under a leasing agreement or a person whose interest in an object is burdened by a registrable non-consensual right or interest;

(k) “insolvency administrator” means a person authorised to administer the reorganisation or liquidation, including one authorised on an interim basis, and includes a debtor in possession if permitted by the applicable insolvency law;

(l) “insolvency proceedings” means bankruptcy, liquidation or other collective judicial or administrative proceedings, including interim proceedings, in which the assets and affairs of the debtor are subject to control or supervision by a court for the purposes of reorganisation or liquidation;

(m) “interested persons” means:

(i) the debtor;

(ii) any person who, for the purpose of assuring performance of any of the obligations in favour of the creditor, gives or issues a suretyship or demand guarantee or a standby letter of credit or any other form of credit insurance;

(iii) any other person having rights in or over the object;

(n) “internal transaction” means a transaction of a type listed in Article 2(2)(a) to (c) where the centre of the main interests of all parties to such transaction is situated, and the relevant object located (as specified in the Protocol), in the same Contracting State at the time of the conclusion of the

contract and where the interest created by the transaction has been registered in a national registry in that Contracting State which has made a declaration under Article 50(1);

(o) “international interest” means an interest held by a creditor to which Article 2 applies;

(p) “International Registry” means the international registration facilities established for the purposes of this Convention or the Protocol;

(q) “leasing agreement” means an agreement by which one person (the lessor) grants a right to possession or control of an object (with or without an option to purchase) to another person (the lessee) in return for a rental or other payment;

(r) “national interest” means an interest held by a creditor in an object and created by an internal transaction covered by a declaration under Article 50(1);

(s) “non-consensual right or interest” means a right or interest conferred under the law of a Contracting State which has made a declaration under Article 39 to secure the performance of an obligation, including an obligation to a State, State entity or an intergovernmental or private organisation;

(t) “notice of a national interest” means notice registered or to be registered in the International Registry that a national interest has been created;

(u) “object” means an object of a category to which Article 2 applies;

(v) “pre-existing right or interest” means a right or interest of any kind in or over an object created or arising before the effective date of this Convention as defined by Article 60(2)(a);

(w) “proceeds” means money or non-money proceeds of an object arising from the total or partial loss or physical destruction of the object or its total or partial confiscation, condemnation or requisition;

(x) “prospective assignment” means an assignment that is intended to be made in the future, upon the occurrence of a stated event, whether or not the occurrence of the event is certain;

(y) “prospective international interest” means an interest that is intended to be created or provided for in an object as an international interest in the future, upon the occurrence of a stated event (which may include the debtor’s acquisition of an interest in the object), whether or not the occurrence of the event is certain;

(z) “prospective sale” means a sale which is intended to be made in the future, upon the occurrence of a stated event, whether or not the occurrence of the event is certain;

(aa) “Protocol” means, in respect of any category of object and associated rights to which this Convention applies, the Protocol in respect of that category of object and associated rights;

(bb) “registered” means registered in the International Registry pursuant to Chapter V;

(cc) “registered interest” means an international interest, a registrable non-consensual right or interest or a national interest specified in a notice of a national interest registered pursuant to Chapter V;

(dd) “registrable non-consensual right or interest” means a non-consensual right or interest registrable pursuant to a declaration deposited under Article 40;

(ee) “Registrar” means, in respect of the Protocol, the person or body designated by that Protocol or appointed under Article 17(2)(b);

(ff) “regulations” means regulations made or approved by the Supervisory Authority pursuant to the Protocol;

(gg) “sale” means a transfer of ownership of an object pursuant to a contract of sale;

(hh) “secured obligation” means an obligation secured by a security interest;

(ii) “security agreement” means an agreement by which a chargor grants or agrees to grant to a chargee an interest (including an ownership interest) in or over an object to secure the performance of any existing or future obligation of the chargor or a third person;

(jj) “security interest” means an interest created by a security agreement;

(kk) “Supervisory Authority” means, in respect of the Protocol, the Supervisory Authority referred to in Article 17(1);

(ll) “title reservation agreement” means an agreement for the sale of an object on terms that ownership does not pass until fulfilment of the condition or conditions stated in the agreement;

(mm) “unregistered interest” means a consensual interest or non-consensual right or interest (other than an interest to which Article 39 applies) which has not been registered, whether or not it is registrable under this Convention; and

(nn) “writing” means a record of information (including information communicated by teletransmission) which is in tangible or other form and is capable of being reproduced in tangible form on a subsequent occasion and which indicates by reasonable means a person’s approval of the record.

Article 2 — The international interest

1. This Convention provides for the constitution and effects of an international interest in certain categories of mobile equipment and associated rights.

2. For the purposes of this Convention, an international interest in mobile equipment is an interest, constituted under Article 7, in a uniquely identifiable object of a category of such objects listed in paragraph 3 and designated in the Protocol:

- (a) granted by the chargor under a security agreement;
- (b) vested in a person who is the conditional seller under a title reservation agreement; or
- (c) vested in a person who is the lessor under a leasing agreement.

An interest falling within sub-paragraph (a) does not also fall within sub-paragraph (b) or (c).

3. The categories referred to in the preceding paragraphs are:

- (a) airframes, aircraft engines and helicopters;
- (b) railway rolling stock; and
- (c) space assets.

4. The applicable law determines whether an interest to which paragraph 2 applies falls within subparagraph (a), (b) or (c) of that paragraph.

5. An international interest in an object extends to proceeds of that object.

Article 3 — Sphere of application

1. This Convention applies when, at the time of the conclusion of the agreement creating or providing for the international interest, the debtor is situated in a Contracting State.

2. The fact that the creditor is situated in a non-Contracting State does not affect the applicability of this Convention.

Article 4 — Where debtor is situated

1. For the purposes of Article 3(1), the debtor is situated in any Contracting State:

- (a) under the law of which it is incorporated or formed;

- (b) where it has its registered office or statutory seat;
- (c) where it has its centre of administration; or
- (d) where it has its place of business.

2. A reference in sub-paragraph (d) of the preceding paragraph to the debtor's place of business shall, if it has more than one place of business, mean its principal place of business or, if it has no place of business, its habitual residence.

Article 5 — Interpretation and applicable law

1. In the interpretation of this Convention, regard is to be had to its purposes as set forth in the preamble, to its international character and to the need to promote uniformity and predictability in its application.

2. Questions concerning matters governed by this Convention which are not expressly settled in it are to be settled in conformity with the general principles on which it is based or, in the absence of such principles, in conformity with the applicable law.

3. References to the applicable law are to the domestic rules of the law applicable by virtue of the rules of private international law of the forum State.

4. Where a State comprises several territorial units, each of which has its own rules of law in respect of the matter to be decided, and where there is no indication of the relevant territorial unit, the law of that State decides which is the territorial unit whose rules shall govern. In the absence of any such rule, the law of the territorial unit with which the case is most closely connected shall apply.

Article 6 — Relationship between the Convention and the Protocol

1. This Convention and the Protocol shall be read and interpreted together as a single instrument.

2. To the extent of any inconsistency between this Convention and the Protocol, the Protocol shall prevail.

Chapter II

Constitution of an international interest

Article 7 — Formal requirements

An interest is constituted as an international interest under this Convention where the agreement creating or providing for the interest:

- (a) is in writing;

(b) relates to an object of which the chargor, conditional seller or lessor has power to dispose;

(c) enables the object to be identified in conformity with the Protocol; and

(d) in the case of a security agreement, enables the secured obligations to be determined, but without the need to state a sum or maximum sum secured.

Chapter III

Default remedies

Article 8 — Remedies of chargee

1. In the event of default as provided in Article 11, the chargee may, to the extent that the chargor has at any time so agreed and subject to any declaration that may be made by a Contracting State under Article 54, exercise any one or more of the following remedies:

(a) take possession or control of any object charged to it;

(b) sell or grant a lease of any such object;

(c) collect or receive any income or profits arising from the management or use of any such object.

2. The chargee may alternatively apply for a court order authorising or directing any of the acts referred to in the preceding paragraph.

3. Any remedy set out in sub-paragraph (a), (b) or (c) of paragraph 1 or by Article 13 shall be exercised in a commercially reasonable manner. A remedy shall be deemed to be exercised in a commercially reasonable manner where it is exercised in conformity with a provision of the security agreement except where such a provision is manifestly unreasonable.

4. A chargee proposing to sell or grant a lease of an object under paragraph 1 shall give reasonable prior notice in writing of the proposed sale or lease to:

(a) interested persons specified in Article 1(m)(i) and (ii); and

(b) interested persons specified in Article 1(m)(iii) who have given notice of their rights to the chargee within a reasonable time prior to the sale or lease.

5. Any sum collected or received by the chargee as a result of exercise of any of the remedies set out in paragraph 1 or 2 shall be applied towards discharge of the amount of the secured obligations.

6. Where the sums collected or received by the chargee as a result of the exercise of any remedy set out in paragraph 1 or 2 exceed the amount secured by the security interest and any reasonable costs incurred in the exercise of any such remedy, then unless otherwise ordered by the court the chargee shall distribute the surplus among holders of subsequently ranking interests which have been registered or of which the chargee has been given notice, in order of priority, and pay any remaining balance to the chargor.

Article 9 — Vesting of object in satisfaction; redemption

1. At any time after default as provided in Article 11, the chargee and all the interested persons may agree that ownership of (or any other interest of the chargor in) any object covered by the security interest shall vest in the chargee in or towards satisfaction of the secured obligations.

2. The court may on the application of the chargee order that ownership of (or any other interest of the chargor in) any object covered by the security interest shall vest in the chargee in or towards satisfaction of the secured obligations.

3. The court shall grant an application under the preceding paragraph only if the amount of the secured obligations to be satisfied by such vesting is commensurate with the value of the object after taking account of any payment to be made by the chargee to any of the interested persons.

4. At any time after default as provided in Article 11 and before sale of the charged object or the making of an order under paragraph 2, the chargor or any interested person may discharge the security interest by paying in full the amount secured, subject to any lease granted by the chargee under Article 8(1)(b) or ordered under Article 8(2). Where, after such default, the payment of the amount secured is made in full by an interested person other than the debtor, that person is subrogated to the rights of the chargee.

5. Ownership or any other interest of the chargor passing on a sale under Article 8(1)(b) or passing under paragraph 1 or 2 of this Article is free from any other interest over which the chargee's security interest has priority under the provisions of Article 29.

Article 10 — Remedies of conditional seller or lessor

In the event of default under a title reservation agreement or under a leasing agreement as provided in Article 11, the conditional seller or the lessor, as the case may be, may:

(a) subject to any declaration that may be made by a Contracting State under Article 54, terminate the agreement and take possession or control of any object to which the agreement relates; or

(b) apply for a court order authorising or directing either of these acts.

Article 11 — Meaning of default

1. The debtor and the creditor may at any time agree in writing as to the events that constitute a default or otherwise give rise to the rights and remedies specified in Articles 8 to 10 and 13.

2. Where the debtor and the creditor have not so agreed, “default” for the purposes of Articles 8 to 10 and 13 means a default which substantially deprives the creditor of what it is entitled to expect under the agreement.

Article 12 — Additional remedies

Any additional remedies permitted by the applicable law, including any remedies agreed upon by the parties, may be exercised to the extent that they are not inconsistent with the mandatory provisions of this Chapter as set out in Article 15.

Article 13 — Relief pending final determination

1. Subject to any declaration that it may make under Article 55, a Contracting State shall ensure that a creditor who adduces evidence of default by the debtor may, pending final determination of its claim and to the extent that the debtor has at any time so agreed, obtain from a court speedy relief in the form of such one or more of the following orders as the creditor requests:

- (a) preservation of the object and its value;
- (b) possession, control or custody of the object;
- (c) immobilisation of the object; and
- (d) lease or, except where covered by sub-paragraphs (a) to (c), management of the object and the income therefrom.

2. In making any order under the preceding paragraph, the court may impose such terms as it considers necessary to protect the interested persons in the event that the creditor:

- (a) in implementing any order granting such relief, fails to perform any of its obligations to the debtor under this Convention or the Protocol; or
- (b) fails to establish its claim, wholly or in part, on the final determination of that claim.

3. Before making any order under paragraph 1, the court may require notice of the request to be given to any of the interested persons.

4. Nothing in this Article affects the application of Article 8(3) or limits the availability of forms of interim relief other than those set out in paragraph 1.

Article 14 — Procedural requirements

Subject to Article 54(2), any remedy provided by this Chapter shall be exercised in conformity with the procedure prescribed by the law of the place where the remedy is to be exercised.

Article 15 — Derogation

In their relations with each other, any two or more of the parties referred to in this Chapter may at any time, by agreement in writing, derogate from or vary the effect of any of the preceding provisions of this Chapter except Articles 8(3) to (6), 9(3) and (4), 13(2) and 14.

Chapter IV

The international registration system

Article 16 — The International Registry

1. An International Registry shall be established for registrations of:

(a) international interests, prospective international interests and registrable non-consensual rights and interests;

(b) assignments and prospective assignments of international interests;

(c) acquisitions of international interests by legal or contractual subrogations under the applicable law;

(d) notices of national interests; and

(e) subordinations of interests referred to in any of the preceding subparagraphs.

2. Different international registries may be established for different categories of object and associated rights.

3. For the purposes of this Chapter and Chapter V, the term “registration” includes, where appropriate, an amendment, extension or discharge of a registration.

Article 17 — The Supervisory Authority and the Registrar

1. There shall be a Supervisory Authority as provided by the Protocol.

2. The Supervisory Authority shall:

(a) establish or provide for the establishment of the International Registry;

(b) except as otherwise provided by the Protocol, appoint and dismiss the Registrar;

(c) ensure that any rights required for the continued effective operation of the International Registry in the event of a change of Registrar will vest in or be assignable to the new Registrar;

(d) after consultation with the Contracting States, make or approve and ensure the publication of regulations pursuant to the Protocol dealing with the operation of the International Registry;

(e) establish administrative procedures through which complaints concerning the operation of the International Registry can be made to the Supervisory Authority;

(f) supervise the Registrar and the operation of the International Registry;

(g) at the request of the Registrar, provide such guidance to the Registrar as the Supervisory Authority thinks fit;

(h) set and periodically review the structure of fees to be charged for the services and facilities of the International Registry;

(i) do all things necessary to ensure that an efficient notice-based electronic registration system exists to implement the objectives of this Convention and the Protocol; and

(j) report periodically to Contracting States concerning the discharge of its obligations under this Convention and the Protocol.

3. The Supervisory Authority may enter into any agreement requisite for the performance of its functions, including any agreement referred to in Article 27(3).

4. The Supervisory Authority shall own all proprietary rights in the data bases and archives of the International Registry.

5. The Registrar shall ensure the efficient operation of the International Registry and perform the functions assigned to it by this Convention, the Protocol and the regulations.

Chapter V

Other matters relating to registration

Article 18 — Registration requirements

1. The Protocol and regulations shall specify the requirements, including the criteria for the identification of the object:

(a) for effecting a registration (which shall include provision for prior electronic transmission of any consent from any person whose consent is required under Article 20);

(b) for making searches and issuing search certificates, and, subject thereto;

(c) for ensuring the confidentiality of information and documents of the International Registry other than information and documents relating to a registration.

2. The Registrar shall not be under a duty to enquire whether a consent to registration under Article 20 has in fact been given or is valid.

3. Where an interest registered as a prospective international interest becomes an international interest, no further registration shall be required provided that the registration information is sufficient for a registration of an international interest.

4. The Registrar shall arrange for registrations to be entered into the International Registry data base and made searchable in chronological order of receipt, and the file shall record the date and time of receipt.

5. The Protocol may provide that a Contracting State may designate an entity or entities in its territory as the entry point or entry points through which the information required for registration shall or may be transmitted to the International Registry. A Contracting State making such a designation may specify the requirements, if any, to be satisfied before such information is transmitted to the International Registry.

Article 19 — Validity and time of registration

1. A registration shall be valid only if made in conformity with Article 20.

2. A registration, if valid, shall be complete upon entry of the required information into the International Registry data base so as to be searchable.

3. A registration shall be searchable for the purposes of the preceding paragraph at the time when:

(a) the International Registry has assigned to it a sequentially ordered file number; and

(b) the registration information, including the file number, is stored in durable form and may be accessed at the International Registry.

4. If an interest first registered as a prospective international interest becomes an international interest, that international interest shall be treated as registered from the time of registration of the prospective international interest provided that the registration was still current immediately before the international interest was constituted as provided by Article 7.

5. The preceding paragraph applies with necessary modifications to the registration of a prospective assignment of an international interest.

6. A registration shall be searchable in the International Registry data base according to the criteria prescribed by the Protocol.

Article 20 — Consent to registration

1. An international interest, a prospective international interest or an assignment or prospective assignment of an international interest may be registered, and any such registration amended or extended prior to its expiry, by either party with the consent in writing of the other.

2. The subordination of an international interest to another international interest may be registered by or with the consent in writing at any time of the person whose interest has been subordinated.

3. A registration may be discharged by or with the consent in writing of the party in whose favour it was made.

4. The acquisition of an international interest by legal or contractual subrogation may be registered by the subrogee.

5. A registrable non-consensual right or interest may be registered by the holder thereof.

6. A notice of a national interest may be registered by the holder thereof.

Article 21 — Duration of registration

Registration of an international interest remains effective until discharged or until expiry of the period specified in the registration.

Article 22 — Searches

1. Any person may, in the manner prescribed by the Protocol and regulations, make or request a search of the International Registry by electronic means concerning interests or prospective international interests registered therein.

2. Upon receipt of a request therefor, the Registrar, in the manner prescribed by the Protocol and regulations, shall issue a registry search certificate by electronic means with respect to any object:

(a) stating all registered information relating thereto, together with a statement indicating the date and time of registration of such information; or

(b) stating that there is no information in the International Registry relating thereto.

3. A search certificate issued under the preceding paragraph shall indicate that the creditor named in the registration information has acquired or intends to acquire an international interest in the object but shall not indicate whether what is registered is an international interest or a prospective international interest, even if this is ascertainable from the relevant registration information.

Article 23 — List of declarations and declared non-consensual rights or interests

The Registrar shall maintain a list of declarations, withdrawals of declaration and of the categories of nonconsensual right or interest communicated to the Registrar by the Depositary as having been declared by Contracting States in conformity with Articles 39 and 40 and the date of each such declaration or withdrawal of declaration. Such list shall be recorded and searchable in the name of the declaring State and shall be made available as provided in the Protocol and regulations to any person requesting it.

Article 24 — Evidentiary value of certificates

A document in the form prescribed by the regulations which purports to be a certificate issued by the International Registry is *prima facie* proof:

- (a) that it has been so issued; and
- (b) of the facts recited in it, including the date and time of a registration.

Article 25 — Discharge of registration

1. Where the obligations secured by a registered security interest or the obligations giving rise to a registered non-consensual right or interest have been discharged, or where the conditions of transfer of title under a registered title reservation agreement have been fulfilled, the holder of such interest shall, without undue delay, procure the discharge of the registration after written demand by the debtor delivered to or received at its address stated in the registration.

2. Where a prospective international interest or a prospective assignment of an international interest has been registered, the intending creditor or intending assignee shall, without undue delay, procure the discharge of the registration after written demand by the intending debtor or assignor which is delivered to or received at its address stated in the registration before the intending creditor or assignee has given value or incurred a commitment to give value.

3. Where the obligations secured by a national interest specified in a registered notice of a national interest have been discharged, the holder of such interest shall, without undue delay, procure the discharge of the registration after written demand by the debtor delivered to or received at its address stated in the registration.

4. Where a registration ought not to have been made or is incorrect, the person in whose favour the registration was made shall, without undue delay, procure its discharge or amendment after written demand by the debtor delivered to or received at its address stated in the registration.

Article 26 — Access to the international registration facilities

No person shall be denied access to the registration and search facilities of the International Registry on any ground other than its failure to comply with the procedures prescribed by this Chapter.

Chapter VI

Privileges and immunities of the Supervisory Authority and the Registrar

Article 27 — Legal personality; immunity

1. The Supervisory Authority shall have international legal personality where not already possessing such personality.

2. The Supervisory Authority and its officers and employees shall enjoy such immunity from legal or administrative process as is specified in the Protocol.

3. (a) The Supervisory Authority shall enjoy exemption from taxes and such other privileges as may be provided by agreement with the host State.

(b) For the purposes of this paragraph, “host State” means the State in which the Supervisory Authority is situated.

4. The assets, documents, data bases and archives of the International Registry shall be inviolable and immune from seizure or other legal or administrative process.

5. For the purposes of any claim against the Registrar under Article 28(1) or Article 44, the claimant shall be entitled to access to such information and documents as are necessary to enable the claimant to pursue its claim.

6. The Supervisory Authority may waive the inviolability and immunity conferred by paragraph 4.

Chapter VII

Liability of the Registrar

Article 28 — Liability and financial assurances

1. The Registrar shall be liable for compensatory damages for loss suffered by a person directly resulting from an error or omission of the Registrar and its officers and employees or from a malfunction of the international registration

system except where the malfunction is caused by an event of an inevitable and irresistible nature, which could not be prevented by using the best practices in current use in the field of electronic registry design and operation, including those related to back-up and systems security and networking.

2. The Registrar shall not be liable under the preceding paragraph for factual inaccuracy of registration information received by the Registrar or transmitted by the Registrar in the form in which it received that information nor for acts or circumstances for which the Registrar and its officers and employees are not responsible and arising prior to receipt of registration information at the International Registry.

3. Compensation under paragraph 1 may be reduced to the extent that the person who suffered the damage caused or contributed to that damage.

4. The Registrar shall procure insurance or a financial guarantee covering the liability referred to in this Article to the extent determined by the Supervisory Authority, in accordance with the Protocol.

Chapter VIII

Effects of an international interest as against third parties

Article 29 — Priority of competing interests

1. A registered interest has priority over any other interest subsequently registered and over an unregistered interest.

2. The priority of the first-mentioned interest under the preceding paragraph applies:

(a) even if the first-mentioned interest was acquired or registered with actual knowledge of the other interest; and

(b) even as regards value given by the holder of the first-mentioned interest with such knowledge.

3. The buyer of an object acquires its interest in it:

(a) subject to an interest registered at the time of its acquisition of that interest; and

(b) free from an unregistered interest even if it has actual knowledge of such an interest.

4. The conditional buyer or lessee acquires its interest in or right over that object:

(a) subject to an interest registered prior to the registration of the international interest held by its conditional seller or lessor; and

(b) free from an interest not so registered at that time even if it has actual knowledge of that interest.

5. The priority of competing interests or rights under this Article may be varied by agreement between the holders of those interests, but an assignee of a subordinated interest is not bound by an agreement to subordinate that interest unless at the time of the assignment a subordination had been registered relating to that agreement.

6. Any priority given by this Article to an interest in an object extends to proceeds.

7. This Convention:

(a) does not affect the rights of a person in an item, other than an object, held prior to its installation on an object if under the applicable law those rights continue to exist after the installation; and

(b) does not prevent the creation of rights in an item, other than an object, which has previously been installed on an object where under the applicable law those rights are created.

Article 30 — Effects of insolvency

1. In insolvency proceedings against the debtor an international interest is effective if prior to the commencement of the insolvency proceedings that interest was registered in conformity with this Convention.

2. Nothing in this Article impairs the effectiveness of an international interest in the insolvency proceedings where that interest is effective under the applicable law.

3. Nothing in this Article affects:

(a) any rules of law applicable in insolvency proceedings relating to the avoidance of a transaction as a preference or a transfer in fraud of creditors; or

(b) any rules of procedure relating to the enforcement of rights to property which is under the control or supervision of the insolvency administrator.

Chapter IX

Assignments of associated rights and international interests;
rights of subrogation

Article 31 — Effects of assignment

1. Except as otherwise agreed by the parties, an assignment of associated rights made in conformity with Article 32 also transfers to the assignee:

- (a) the related international interest; and
- (b) all the interests and priorities of the assignor under this Convention.

2. Nothing in this Convention prevents a partial assignment of the assignor's associated rights. In the case of such a partial assignment the assignor and assignee may agree as to their respective rights concerning the related international interest assigned under the preceding paragraph but not so as adversely to affect the debtor without its consent.

3. Subject to paragraph 4, the applicable law shall determine the defences and rights of set-off available to the debtor against the assignee.

4. The debtor may at any time by agreement in writing waive all or any of the defences and rights of set-off referred to in the preceding paragraph other than defences arising from fraudulent acts on the part of the assignee.

5. In the case of an assignment by way of security, the assigned associated rights revert in the assignor, to the extent that they are still subsisting, when the obligations secured by the assignment have been discharged.

Article 32 — Formal requirements of assignment

1. An assignment of associated rights transfers the related international interest only if it:

- (a) is in writing;
- (b) enables the associated rights to be identified under the contract from which they arise; and
- (c) in the case of an assignment by way of security, enables the obligations secured by the assignment to be determined in accordance with the Protocol but without the need to state a sum or maximum sum secured.

2. An assignment of an international interest created or provided for by a security agreement is not valid unless some or all related associated rights also are assigned.

3. This Convention does not apply to an assignment of associated rights which is not effective to transfer the related international interest.

Article 33 — Debtor's duty to assignee

1. To the extent that associated rights and the related international interest have been transferred in accordance with Articles 31 and 32, the debtor in relation to those rights and that interest is bound by the assignment and has a duty to make payment or give other performance to the assignee, if but only if:

(a) the debtor has been given notice of the assignment in writing by or with the authority of the assignor; and

(b) the notice identifies the associated rights.

2. Irrespective of any other ground on which payment or performance by the debtor discharges the latter from liability, payment or performance shall be effective for this purpose if made in accordance with the preceding paragraph.

3. Nothing in this Article shall affect the priority of competing assignments.

Article 34 — Default remedies in respect of assignment by way of security

In the event of default by the assignor under the assignment of associated rights and the related international interest made by way of security, Articles 8, 9 and 11 to 14 apply in the relations between the assignor and the assignee (and, in relation to associated rights, apply in so far as those provisions are capable of application to intangible property) as if references:

(a) to the secured obligation and the security interest were references to the obligation secured by the assignment of the associated rights and the related international interest and the security interest created by that assignment;

(b) to the chargee or creditor and chargor or debtor were references to the assignee and assignor;

(c) to the holder of the international interest were references to the assignee; and

(d) to the object were references to the assigned associated rights and the related international interest.

Article 35 — Priority of competing assignments

1. Where there are competing assignments of associated rights and at least one of the assignments includes the related international interest and is registered, the provisions of Article 29 apply as if the references to a registered interest were references to an assignment of the associated rights and the related registered interest and as if references to a registered or unregistered interest were references to a registered or unregistered assignment.

2. Article 30 applies to an assignment of associated rights as if the references to an international interest were references to an assignment of the associated rights and the related international interest.

Article 36 — Assignee's priority with respect to associated rights

1. The assignee of associated rights and the related international interest whose assignment has been registered only has priority under Article 35(1) over another assignee of the associated rights:

(a) if the contract under which the associated rights arise states that they are secured by or associated with the object; and

(b) to the extent that the associated rights are related to an object.

2. For the purposes of sub-paragraph (b) of the preceding paragraph, associated rights are related to an object only to the extent that they consist of rights to payment or performance that relate to:

(a) a sum advanced and utilised for the purchase of the object;

(b) a sum advanced and utilised for the purchase of another object in which the assignor held another international interest if the assignor transferred that interest to the assignee and the assignment has been registered;

(c) the price payable for the object;

(d) the rentals payable in respect of the object; or

(e) other obligations arising from a transaction referred to in any of the preceding subparagraphs.

3. In all other cases, the priority of the competing assignments of the associated rights shall be determined by the applicable law.

Article 37 — Effects of assignor's insolvency

The provisions of Article 30 apply to insolvency proceedings against the assignor as if references to the debtor were references to the assignor.

Article 38 — Subrogation

1. Subject to paragraph 2, nothing in this Convention affects the acquisition of associated rights and the related international interest by legal or contractual subrogation under the applicable law.

2. The priority between any interest within the preceding paragraph and a competing interest may be varied by agreement in writing between the holders of the respective interests but an assignee of a subordinated interest is not bound by an agreement to subordinate that interest unless at the time of the assignment a subordination had been registered relating to that agreement.

Chapter X

Rights or interests subject to declarations by Contracting States

Article 39 — Rights having priority without registration

1. A Contracting State may at any time, in a declaration deposited with the Depositary of the Protocol declare, generally or specifically:

(a) those categories of non-consensual right or interest (other than a right or interest to which Article 40 applies) which under that State's law have priority over an interest in an object equivalent to that of the holder of a registered international interest and which shall have priority over a registered international interest, whether in or outside insolvency proceedings; and

(b) that nothing in this Convention shall affect the right of a State or State entity, intergovernmental organisation or other private provider of public services to arrest or detain an object under the laws of that State for payment of amounts owed to such entity, organisation or provider directly relating to those services in respect of that object or another object.

2. A declaration made under the preceding paragraph may be expressed to cover categories that are created after the deposit of that declaration.

3. A non-consensual right or interest has priority over an international interest if and only if the former is of a category covered by a declaration deposited prior to the registration of the international interest.

4. Notwithstanding the preceding paragraph, a Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare that a right or interest of a category covered by a declaration made under sub-paragraph (a) of paragraph 1 shall have priority over an international interest registered prior to the date of such ratification, acceptance, approval or accession.

Article 40 — Registrable non-consensual rights or interests

A Contracting State may at any time in a declaration deposited with the Depositary of the Protocol list the categories of non-consensual right or interest which shall be registrable under this Convention as regards any category of object as if the right or interest were an international interest and shall be regulated accordingly. Such a declaration may be modified from time to time.

Chapter XI

Application of the Convention to sales

Article 41 — Sale and prospective sale

This Convention shall apply to the sale or prospective sale of an object as provided for in the Protocol with any modifications therein.

Chapter XII

Jurisdiction

Article 42 — Choice of forum

1. Subject to Articles 43 and 44, the courts of a Contracting State chosen by the parties to a transaction have jurisdiction in respect of any claim brought under this Convention, whether or not the chosen forum has a connection with the parties or the transaction. Such jurisdiction shall be exclusive unless otherwise agreed between the parties.

2. Any such agreement shall be in writing or otherwise concluded in accordance with the formal requirements of the law of the chosen forum.

Article 43 — Jurisdiction under Article 13

1. The courts of a Contracting State chosen by the parties and the courts of the Contracting State on the territory of which the object is situated have jurisdiction to grant relief under Article 13(1)(a), (b), (c) and Article 13(4) in respect of that object.

2. Jurisdiction to grant relief under Article 13(1)(d) or other interim relief by virtue of Article 13(4) may be exercised either:

(a) by the courts chosen by the parties; or

(b) by the courts of a Contracting State on the territory of which the debtor is situated, being relief which, by the terms of the order granting it, is enforceable only in the territory of that Contracting State.

3. A court has jurisdiction under the preceding paragraphs even if the final determination of the claim referred to in Article 13(1) will or may take place in a court of another Contracting State or by arbitration.

Article 44 — Jurisdiction to make orders against the Registrar

1. The courts of the place in which the Registrar has its centre of administration shall have exclusive jurisdiction to award damages or make orders against the Registrar.

2. Where a person fails to respond to a demand made under Article 25 and that person has ceased to exist or cannot be found for the purpose of enabling an order to be made against it requiring it to procure discharge of the registration, the courts referred to in the preceding paragraph shall have exclusive jurisdiction, on the application of the debtor or intending debtor, to make an order directed to the Registrar requiring the Registrar to discharge the registration.

3. Where a person fails to comply with an order of a court having jurisdiction under this Convention or, in the case of a national interest, an order of a court of competent jurisdiction requiring that person to procure the amendment or discharge of a registration, the courts referred to in paragraph 1 may direct the Registrar to take such steps as will give effect to that order.

4. Except as otherwise provided by the preceding paragraphs, no court may make orders or give judgments or rulings against or purporting to bind the Registrar.

Article 45 — Jurisdiction in respect of insolvency proceedings

The provisions of this Chapter are not applicable to insolvency proceedings.

Chapter XIII

Relationship with other Conventions

Article 45 bis — Relationship with the *United Nations Convention on the Assignment of Receivables in International Trade*

This Convention shall prevail over the *United Nations Convention on the Assignment of Receivables in International Trade*, opened for signature in New York on 12 December 2001, as it relates to the assignment of receivables which are associated rights related to international interests in aircraft objects, railway rolling stock and space assets.

Article 46 — Relationship with the *UNIDROIT Convention on International Financial Leasing*

The Protocol may determine the relationship between this Convention and the *UNIDROIT Convention on International Financial Leasing*, signed at Ottawa on 28 May 1988.

Chapter XIV

Final provisions

Article 47 — Signature, ratification, acceptance, approval or accession

1. This Convention shall be open for signature in Cape Town on 16 November 2001 by States participating in the Diplomatic Conference to Adopt a Mobile Equipment Convention and an Aircraft Protocol held at Cape Town from 29 October to 16 November 2001. After 16 November 2001, the Convention shall be open to all States for signature at the Headquarters of the International Institute for the Unification of Private Law (UNIDROIT) in Rome until it enters into force in accordance with Article 49.

2. This Convention shall be subject to ratification, acceptance or approval by States which have signed it.

3. Any State which does not sign this Convention may accede to it at any time.

4. Ratification, acceptance, approval or accession is effected by the deposit of a formal instrument to that effect with the Depositary.

Article 48 — Regional Economic Integration Organisations

1. A Regional Economic Integration Organisation which is constituted by sovereign States and has competence over certain matters governed by this Convention may similarly sign, accept, approve or accede to this Convention. The Regional Economic Integration Organisation shall in that case have the rights and obligations of a Contracting State, to the extent that that Organisation has competence over matters governed by this Convention. Where the number of Contracting States is relevant in this Convention, the Regional Economic Integration Organisation shall not count as a Contracting State in addition to its Member States which are Contracting States.

2. The Regional Economic Integration Organisation shall, at the time of signature, acceptance, approval or accession, make a declaration to the Depositary specifying the matters governed by this Convention in respect of which competence has been transferred to that Organisation by its Member States. The Regional Economic Integration Organisation shall promptly notify the Depositary of any changes to the distribution of competence, including new transfers of competence, specified in the declaration under this paragraph.

3. Any reference to a “Contracting State” or “Contracting States” or “State Party” or “States Parties” in this Convention applies equally to a Regional Economic Integration Organisation where the context so requires.

Article 49 — Entry into force

1. This Convention enters into force on the first day of the month following the expiration of three months after the date of the deposit of the third instrument of ratification, acceptance, approval or accession but only as regards a category of objects to which a Protocol applies:

- (a) as from the time of entry into force of that Protocol;
- (b) subject to the terms of that Protocol; and
- (c) as between States Parties to this Convention and that Protocol.

2. For other States this Convention enters into force on the first day of the month following the expiration of three months after the date of the deposit of their instrument of ratification, acceptance, approval or accession but only as regards a category of objects to which a Protocol applies and subject, in relation to such Protocol, to the requirements of sub-paragraphs (a), (b) and (c) of the preceding paragraph.

Article 50 — Internal transactions

1. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare that this Convention shall not apply to a transaction which is an internal transaction in relation to that State with regard to all types of objects or some of them.

2. Notwithstanding the preceding paragraph, the provisions of Articles 8(4), 9(1), 16, Chapter V, Article 29, and any provisions of this Convention relating to registered interests shall apply to an internal transaction.

3. Where notice of a national interest has been registered in the International Registry, the priority of the holder of that interest under Article 29 shall not be affected by the fact that such interest has become vested in another person by assignment or subrogation under the applicable law.

Article 51 — Future Protocols

1. The Depositary may create working groups, in co-operation with such relevant non-governmental organisations as the Depositary considers appropriate, to assess the feasibility of extending the application of this Convention, through one or more Protocols, to objects of any category of high-value mobile equipment, other than a category referred to in Article 2(3), each member of which is uniquely identifiable, and associated rights relating to such objects.

2. The Depositary shall communicate the text of any preliminary draft Protocol relating to a category of objects prepared by such a working group to all States Parties to this Convention, all member States of the Depositary, member States of the United Nations which are not members of the Depositary and the relevant intergovernmental organisations, and shall invite such States and organisations to participate in intergovernmental negotiations for the completion of a draft Protocol on the basis of such a preliminary draft Protocol.

3. The Depositary shall also communicate the text of any preliminary draft Protocol prepared by such a working group to such relevant non-governmental organisations as the Depositary considers appropriate. Such non-governmental organisations shall be invited promptly to submit comments on the text of the preliminary draft Protocol to the Depositary and to participate as observers in the preparation of a draft Protocol.

4. When the competent bodies of the Depositary adjudge such a draft Protocol ripe for adoption, the Depositary shall convene a diplomatic conference for its adoption.

5. Once such a Protocol has been adopted, subject to paragraph 6, this Convention shall apply to the category of objects covered thereby.

6. Article 45 bis of this Convention applies to such a Protocol only if specifically provided for in that Protocol.

Article 52 — Territorial units

1. If a Contracting State has territorial units in which different systems of law are applicable in relation to the matters dealt with in this Convention, it may, at the time of ratification, acceptance, approval or accession, declare that this Convention is to extend to all its territorial units or only to one or more of them and may modify its declaration by submitting another declaration at any time.

2. Any such declaration shall state expressly the territorial units to which this Convention applies.

3. If a Contracting State has not made any declaration under paragraph 1, this Convention shall apply to all territorial units of that State.

4. Where a Contracting State extends this Convention to one or more of its territorial units, declarations permitted under this Convention may be made in respect of each such territorial unit, and the declarations made in respect of one territorial unit may be different from those made in respect of another territorial unit.

5. If by virtue of a declaration under paragraph 1, this Convention extends to one or more territorial units of a Contracting State:

(a) the debtor is considered to be situated in a Contracting State only if it is incorporated or formed under a law in force in a territorial unit to which this Convention applies or if it has its registered office or statutory seat, centre of administration, place of business or habitual residence in a territorial unit to which this Convention applies;

(b) any reference to the location of the object in a Contracting State refers to the location of the object in a territorial unit to which this Convention applies; and

(c) any reference to the administrative authorities in that Contracting State shall be construed as referring to the administrative authorities having jurisdiction in a territorial unit to which this Convention applies.

Article 53 — Determination of courts

A Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare the relevant “court” or “courts” for the purposes of Article 1 and Chapter XII of this Convention.

Article 54 — Declarations regarding remedies

1. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare that while the charged object is situated within, or controlled from its territory the chargee shall not grant a lease of the object in that territory.

2. A Contracting State shall, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare whether or not any remedy available to the creditor under any provision of this Convention which is not there expressed to require application to the court may be exercised only with leave of the court.

Article 55 — Declarations regarding relief pending final determination

A Contracting State may, at the time of ratification, acceptance, approval of, or accession to the Protocol, declare that it will not apply the provisions of Article 13 or Article 43, or both, wholly or in part. The declaration shall specify under which conditions the relevant Article will be applied, in case it will be applied partly, or otherwise which other forms of interim relief will be applied.

Article 56 — Reservations and declarations

1. No reservations may be made to this Convention but declarations authorised by Articles 39, 40, 50, 52, 53, 54, 55, 57, 58 and 60 may be made in accordance with these provisions.

2. Any declaration or subsequent declaration or any withdrawal of a declaration made under this Convention shall be notified in writing to the Depositary.

Article 57 — Subsequent declarations

1. A State Party may make a subsequent declaration, other than a declaration authorised under Article 60, at any time after the date on which this Convention has entered into force for it, by notifying the Depositary to that effect.

2. Any such subsequent declaration shall take effect on the first day of the month following the expiration of six months after the date of receipt of the notification by the Depositary. Where a longer period for that declaration to take effect is specified in the notification, it shall take effect upon the expiration of such longer period after receipt of the notification by the Depositary.

3. Notwithstanding the previous paragraphs, this Convention shall continue to apply, as if no such subsequent declarations had been made, in respect of all rights and interests arising prior to the effective date of any such subsequent declaration.

Article 58 — Withdrawal of declarations

1. Any State Party having made a declaration under this Convention, other than a declaration authorised under Article 60, may withdraw it at any time by notifying the Depositary. Such withdrawal is to take effect on the first day of the month following the expiration of six months after the date of receipt of the notification by the Depositary.

2. Notwithstanding the previous paragraph, this Convention shall continue to apply, as if no such withdrawal of declaration had been made, in respect of all rights and interests arising prior to the effective date of any such withdrawal.

Article 59 — Denunciations

1. Any State Party may denounce this Convention by notification in writing to the Depositary.

2. Any such denunciation shall take effect on the first day of the month following the expiration of twelve months after the date on which notification is received by the Depositary.

3. Notwithstanding the previous paragraphs, this Convention shall continue to apply, as if no such denunciation had been made, in respect of all rights and interests arising prior to the effective date of any such denunciation.

Article 60 — Transitional provisions

1. Unless otherwise declared by a Contracting State at any time, the Convention does not apply to a pre-existing right or interest, which retains the priority it enjoyed under the applicable law before the effective date of this Convention.

2. For the purposes of Article 1(v) and of determining priority under this Convention:

(a) “effective date of this Convention” means in relation to a debtor the time when this Convention enters into force or the time when the State in which the debtor is situated becomes a Contracting State, whichever is the later; and

(b) the debtor is situated in a State where it has its centre of administration or, if it has no centre of administration, its place of business or, if it has more than one place of business, its principal place of business or, if it has no place of business, its habitual residence.

3. A Contracting State may in its declaration under paragraph 1 specify a date, not earlier than three years after the date on which the declaration becomes effective, when this Convention and the Protocol will become applicable, for the purpose of determining priority, including the protection of

any existing priority, to pre-existing rights or interests arising under an agreement made at a time when the debtor was situated in a State referred to in sub-paragraph (b) of the preceding paragraph but only to the extent and in the manner specified in its declaration.

Article 61 — Review Conferences, amendments and related matters

1. The Depositary shall prepare reports yearly or at such other time as the circumstances may require for the States Parties as to the manner in which the international regimen established in this Convention has operated in practice. In preparing such reports, the Depositary shall take into account the reports of the Supervisory Authority concerning the functioning of the international registration system.

2. At the request of not less than twenty-five per cent of the States Parties, Review Conferences of States Parties shall be convened from time to time by the Depositary, in consultation with the Supervisory Authority, to consider:

(a) the practical operation of this Convention and its effectiveness in facilitating the asset-based financing and leasing of the objects covered by its terms;

(b) the judicial interpretation given to, and the application made of the terms of this Convention and the regulations;

(c) the functioning of the international registration system, the performance of the Registrar and its oversight by the Supervisory Authority, taking into account the reports of the Supervisory Authority; and

(d) whether any modifications to this Convention or the arrangements relating to the International Registry are desirable.

3. Subject to paragraph 4, any amendment to this Convention shall be approved by at least a two-thirds majority of States Parties participating in the Conference referred to in the preceding paragraph and shall then enter into force in respect of States which have ratified, accepted or approved such amendment when ratified, accepted, or approved by three States in accordance with the provisions of Article 49 relating to its entry into force.

4. Where the proposed amendment to this Convention is intended to apply to more than one category of equipment, such amendment shall also be approved by at least a two-thirds majority of States Parties to each Protocol that are participating in the Conference referred to in paragraph 2.

Article 62 — Depositary and its functions

1. Instruments of ratification, acceptance, approval or accession shall be deposited with the International Institute for the Unification of Private Law (UNIDROIT), which is hereby designated the Depositary.

2. The Depositary shall:

(a) inform all Contracting States of:

(i) each new signature or deposit of an instrument of ratification, acceptance, approval or accession, together with the date thereof;

(ii) the date of entry into force of this Convention;

(iii) each declaration made in accordance with this Convention, together with the date thereof;

(iv) the withdrawal or amendment of any declaration, together with the date thereof; and

(v) the notification of any denunciation of this Convention together with the date thereof and the date on which it takes effect;

(b) transmit certified true copies of this Convention to all Contracting States;

(c) provide the Supervisory Authority and the Registrar with a copy of each instrument of ratification, acceptance, approval or accession, together with the date of deposit thereof, of each declaration or withdrawal or amendment of a declaration and of each notification of denunciation, together with the date of notification thereof, so that the information contained therein is easily and fully available; and

(d) perform such other functions customary for depositaries.

IN WITNESS WHEREOF the undersigned Plenipotentiaries, having been duly authorised, have signed this Convention.

DONE at Cape Town, this sixteenth day of November, two thousand and one, in a single original in the English, Arabic, Chinese, French, Russian and Spanish languages, all texts being equally authentic, such authenticity to take effect upon verification by the Joint Secretariat of the Conference under the authority of the President of the Conference within ninety days hereof as to the conformity of the texts with one another.

PROTOCOL**TO THE CONVENTION ON INTERNATIONAL INTERESTS
IN MOBILE EQUIPMENT ON MATTERS SPECIFIC TO AIRCRAFT
EQUIPMENT**

THE STATES PARTIES TO THIS PROTOCOL,

CONSIDERING it necessary to implement the Convention on International Interests in Mobile Equipment (hereinafter referred to as “the Convention”) as it relates to aircraft equipment, in the light of the purposes set out in the preamble to the Convention,

MINDFUL of the need to adapt the Convention to meet the particular requirements of aircraft finance and to extend the sphere of application of the Convention to include contracts of sale of aircraft equipment,

MINDFUL of the principles and objectives of the Convention on International Civil Aviation, signed at Chicago on 7 December 1944,

HAVE AGREED upon the following provisions relating to aircraft equipment:

Chapter I

Sphere of application and general provisions

Article I — Defined terms

1. In this Protocol, except where the context otherwise requires, terms used in it have the meanings set out in the Convention.

2. In this Protocol the following terms are employed with the meanings set out below:

(a) “aircraft” means aircraft as defined for the purposes of the Chicago Convention which are either airframes with aircraft engines installed thereon or helicopters;

(b) “aircraft engines” means aircraft engines (other than those used in military, customs or police services) powered by jet propulsion or turbine or piston technology and:

(i) in the case of jet propulsion aircraft engines, have at least 1750 lb of thrust or its equivalent; and

(ii) in the case of turbine-powered or piston-powered aircraft engines, have at least 550 rated take-off shaft horsepower or its equivalent,

together with all modules and other installed, incorporated or attached accessories, parts and equipment and all data, manuals and records relating thereto;

(c) “aircraft objects” means airframes, aircraft engines and helicopters;

(d) “aircraft register” means a register maintained by a State or a common mark registering authority for the purposes of the Chicago Convention;

(e) “airframes” means airframes (other than those used in military, customs or police services) that, when appropriate aircraft engines are installed thereon, are type certified by the competent aviation authority to transport:

(i) at least eight (8) persons including crew; or

(ii) goods in excess of 2750 kilograms,

together with all installed, incorporated or attached accessories, parts and equipment (other than aircraft engines), and all data, manuals and records relating thereto;

(f) “authorised party” means the party referred to in Article XIII(3);

(g) “Chicago Convention” means the Convention on International Civil Aviation, signed at Chicago on 7 December 1944, as amended, and its Annexes;

(h) “common mark registering authority” means the authority maintaining a register in accordance with Article 77 of the Chicago Convention as implemented by the Resolution adopted on 14 December 1967 by the Council of the International Civil Aviation Organization on nationality and registration of aircraft operated by international operating agencies;

(i) “de-registration of the aircraft” means deletion or removal of the registration of the aircraft from its aircraft register in accordance with the Chicago Convention;

(j) “guarantee contract” means a contract entered into by a person as guarantor;

(k) “guarantor” means a person who, for the purpose of assuring performance of any obligations in favour of a creditor secured by a security agreement or under an agreement, gives or issues a suretyship or demand guarantee or a standby letter of credit or any other form of credit insurance;

(l) “helicopters” means heavier-than-air machines (other than those used in military, customs or police services) supported in flight chiefly by the reactions of the air on one or more power-driven rotors on substantially vertical axes and which are type certified by the competent aviation authority to transport:

- (i) at least five (5) persons including crew; or
 - (ii) goods in excess of 450 kilograms,
- together with all installed, incorporated or attached accessories, parts and equipment (including rotors), and all data, manuals and records relating thereto;
- (m) “insolvency-related event” means:
 - (i) the commencement of the insolvency proceedings; or
 - (ii) the declared intention to suspend or actual suspension of payments by the debtor where the creditor’s right to institute insolvency proceedings against the debtor or to exercise remedies under the Convention is prevented or suspended by law or State action;
 - (n) “primary insolvency jurisdiction” means the Contracting State in which the centre of the debtor’s main interests is situated, which for this purpose shall be deemed to be the place of the debtor’s statutory seat or, if there is none, the place where the debtor is incorporated or formed, unless proved otherwise;
 - (o) “registry authority” means the national authority or the common mark registering authority, maintaining an aircraft register in a Contracting State and responsible for the registration and de-registration of an aircraft in accordance with the Chicago Convention; and
 - (p) “State of registry” means, in respect of an aircraft, the State on the national register of which an aircraft is entered or the State of location of the common mark registering authority maintaining the aircraft register.

Article II — Application of Convention as regards aircraft objects

1. The Convention shall apply in relation to aircraft objects as provided by the terms of this Protocol.
2. The Convention and this Protocol shall be known as the Convention on International Interests in Mobile Equipment as applied to aircraft objects.

Article III — Application of Convention to sales

The following provisions of the Convention apply as if references to an agreement creating or providing for an international interest were references to a contract of sale and as if references to an international interest, a prospective international interest, the debtor and the creditor were references to a sale, a prospective sale, the seller and the buyer respectively:

Articles 3 and 4;
Article 16(1)(a);
Article 19(4);
Article 20(1) (as regards registration of a contract of sale or a prospective sale);
Article 25(2) (as regards a prospective sale); and
Article 30.

In addition, the general provisions of Article 1, Article 5, Chapters IV to VII, Article 29 (other than Article 29(3) which is replaced by Article XIV(1) and (2)), Chapter X, Chapter XII (other than Article 43), Chapter XIII and Chapter XIV (other than Article 60) shall apply to contracts of sale and prospective sales.

Article IV — Sphere of application

1. Without prejudice to Article 3(1) of the Convention, the Convention shall also apply in relation to a helicopter, or to an airframe pertaining to an aircraft, registered in an aircraft register of a Contracting State which is the State of registry, and where such registration is made pursuant to an agreement for registration of the aircraft it is deemed to have been effected at the time of the agreement.

2. For the purposes of the definition of “internal transaction” in Article 1 of the Convention:

(a) an airframe is located in the State of registry of the aircraft of which it is a part;

(b) an aircraft engine is located in the State of registry of the aircraft on which it is installed or, if it is not installed on an aircraft, where it is physically located; and

(c) a helicopter is located in its State of registry,

at the time of the conclusion of the agreement creating or providing for the interest.

3. The parties may, by agreement in writing, exclude the application of Article XI and, in their relations with each other, derogate from or vary the effect of any of the provisions of this Protocol except Article IX (2)-(4).

Article V — Formalities, effects and registration of contracts of sale

1. For the purposes of this Protocol, a contract of sale is one which:

(a) is in writing;

(b) relates to an aircraft object of which the seller has power to dispose; and

(c) enables the aircraft object to be identified in conformity with this Protocol.

2. A contract of sale transfers the interest of the seller in the aircraft object to the buyer according to its terms.

3. Registration of a contract of sale remains effective indefinitely. Registration of a prospective sale remains effective unless discharged or until expiry of the period, if any, specified in the registration.

Article VI — Representative capacities

A person may enter into an agreement or a sale, and register an international interest in, or a sale of, an aircraft object, in an agency, trust or other representative capacity. In such case, that person is entitled to assert rights and interests under the Convention.

Article VII — Description of aircraft objects

A description of an aircraft object that contains its manufacturer's serial number, the name of the manufacturer and its model designation is necessary and sufficient to identify the object for the purposes of Article 7(c) of the Convention and Article V(1)(c) of this Protocol.

Article VIII — Choice of law

1. This Article applies only where a Contracting State has made a declaration pursuant to Article XXX(1).

2. The parties to an agreement, or a contract of sale, or a related guarantee contract or subordination agreement may agree on the law which is to govern their contractual rights and obligations, wholly or in part.

3. Unless otherwise agreed, the reference in the preceding paragraph to the law chosen by the parties is to the domestic rules of law of the designated State or, where that State comprises several territorial units, to the domestic law of the designated territorial unit.

Chapter II

Default remedies, priorities and assignments

Article IX — Modification of default remedies provisions

1. In addition to the remedies specified in Chapter III of the Convention, the creditor may, to the extent that the debtor has at any time so agreed and in the circumstances specified in that Chapter:

(a) procure the de-registration of the aircraft; and

(b) procure the export and physical transfer of the aircraft object from the territory in which it is situated.

2. The creditor shall not exercise the remedies specified in the preceding paragraph without the prior consent in writing of the holder of any registered interest ranking in priority to that of the creditor.

3. Article 8(3) of the Convention shall not apply to aircraft objects. Any remedy given by the Convention in relation to an aircraft object shall be exercised in a commercially reasonable manner. A remedy shall be deemed to be exercised in a commercially reasonable manner where it is exercised in conformity with a provision of the agreement except where such a provision is manifestly unreasonable.

4. A chargee giving ten or more working days' prior written notice of a proposed sale or lease to interested persons shall be deemed to satisfy the requirement of providing "reasonable prior notice" specified in Article 8(4) of the Convention. The foregoing shall not prevent a chargee and a chargor or a guarantor from agreeing to a longer period of prior notice.

5. The registry authority in a Contracting State shall, subject to any applicable safety laws and regulations, honour a request for de-registration and export if:

(a) the request is properly submitted by the authorised party under a recorded irrevocable deregistration and export request authorisation; and

(b) the authorised party certifies to the registry authority, if required by that authority, that all registered interests ranking in priority to that of the creditor in whose favour the authorisation has been issued have been discharged or that the holders of such interests have consented to the de-registration and export.

6. A chargee proposing to procure the de-registration and export of an aircraft under paragraph 1 otherwise than pursuant to a court order shall give reasonable prior notice in writing of the proposed deregistration and export to:

(a) interested persons specified in Article 1(m)(i) and (ii) of the Convention; and

(b) interested persons specified in Article 1(m)(iii) of the Convention who have given notice of their rights to the chargee within a reasonable time prior to the de-registration and export.

Article X — Modification of provisions regarding relief pending final determination

1. This Article applies only where a Contracting State has made a declaration under Article XXX(2) and to the extent stated in such declaration.

2. For the purposes of Article 13(1) of the Convention, “speedy” in the context of obtaining relief means within such number of working days from the date of filing of the application for relief as is specified in a declaration made by the Contracting State in which the application is made.

3. Article 13(1) of the Convention applies with the following being added immediately after sub-paragraph (d):

“(e) if at any time the debtor and the creditor specifically agree, sale and application of proceeds therefrom”,

and Article 43(2) applies with the insertion after the words “Article 13(1)(d)” of the words “and (e)”.

4. Ownership or any other interest of the debtor passing on a sale under the preceding paragraph is free from any other interest over which the creditor’s international interest has priority under the provisions of Article 29 of the Convention.

5. The creditor and the debtor or any other interested person may agree in writing to exclude the application of Article 13(2) of the Convention.

6. With regard to the remedies in Article IX(1):

(a) they shall be made available by the registry authority and other administrative authorities, as applicable, in a Contracting State no later than five working days after the creditor notifies such authorities that the relief specified in Article IX(1) is granted or, in the case of relief granted by a foreign court, recognised by a court of that Contracting State, and that the creditor is entitled to procure those remedies in accordance with the Convention; and

(b) the applicable authorities shall expeditiously co-operate with and assist the creditor in the exercise of such remedies in conformity with the applicable aviation safety laws and regulations.

7. Paragraphs 2 and 6 shall not affect any applicable aviation safety laws and regulations.

Article XI — Remedies on insolvency

1. This Article applies only where a Contracting State that is the primary insolvency jurisdiction has made a declaration pursuant to Article XXX(3).

Alternative A

2. Upon the occurrence of an insolvency-related event, the insolvency administrator or the debtor, as applicable, shall, subject to paragraph 7, give possession of the aircraft object to the creditor no later than the earlier of:

(a) the end of the waiting period; and

(b) the date on which the creditor would be entitled to possession of the aircraft object if this Article did not apply.

3. For the purposes of this Article, the “waiting period” shall be the period specified in a declaration of the Contracting State which is the primary insolvency jurisdiction.

4. References in this Article to the “insolvency administrator” shall be to that person in its official, not in its personal, capacity.

5. Unless and until the creditor is given the opportunity to take possession under paragraph 2:

(a) the insolvency administrator or the debtor, as applicable, shall preserve the aircraft object and maintain it and its value in accordance with the agreement; and

(b) the creditor shall be entitled to apply for any other forms of interim relief available under the applicable law.

6. Sub-paragraph (a) of the preceding paragraph shall not preclude the use of the aircraft object under arrangements designed to preserve the aircraft object and maintain it and its value.

7. The insolvency administrator or the debtor, as applicable, may retain possession of the aircraft object where, by the time specified in paragraph 2, it has cured all defaults other than a default constituted by the opening of insolvency proceedings and has agreed to perform all future obligations under the agreement. A second waiting period shall not apply in respect of a default in the performance of such future obligations.

8. With regard to the remedies in Article IX(1):

(a) they shall be made available by the registry authority and the administrative authorities in a Contracting State, as applicable, no later than five working days after the date on which the creditor notifies such authorities that it is entitled to procure those remedies in accordance with the Convention; and

(b) the applicable authorities shall expeditiously co-operate with and assist the creditor in the exercise of such remedies in conformity with the applicable aviation safety laws and regulations.

9. No exercise of remedies permitted by the Convention or this Protocol may be prevented or delayed after the date specified in paragraph 2.

10. No obligations of the debtor under the agreement may be modified without the consent of the creditor.

11. Nothing in the preceding paragraph shall be construed to affect the authority, if any, of the insolvency administrator under the applicable law to terminate the agreement.

12. No rights or interests, except for non-consensual rights or interests of a category covered by a declaration pursuant to Article 39(1), shall have priority in insolvency proceedings over registered interests.

13. The Convention as modified by Article IX of this Protocol shall apply to the exercise of any remedies under this Article.

Alternative B

2. Upon the occurrence of an insolvency-related event, the insolvency administrator or the debtor, as applicable, upon the request of the creditor, shall give notice to the creditor within the time specified in a declaration of a Contracting State pursuant to Article XXX(3) whether it will:

(a) cure all defaults other than a default constituted by the opening of insolvency proceedings and agree to perform all future obligations, under the agreement and related transaction documents; or

(b) give the creditor the opportunity to take possession of the aircraft object, in accordance with the applicable law.

3. The applicable law referred to in sub-paragraph (b) of the preceding paragraph may permit the court to require the taking of any additional step or the provision of any additional guarantee.

4. The creditor shall provide evidence of its claims and proof that its international interest has been registered.

5. If the insolvency administrator or the debtor, as applicable, does not give notice in conformity with paragraph 2, or when the insolvency administrator or the debtor has declared that it will give the creditor the opportunity to take possession of the aircraft object but fails to do so, the court may permit the creditor to take possession of the aircraft object upon such terms as the court may order and may require the taking of any additional step or the provision of any additional guarantee.

6. The aircraft object shall not be sold pending a decision by a court regarding the claim and the international interest.

Article XII — Insolvency assistance

1. This Article applies only where a Contracting State has made a declaration pursuant to Article XXX(1).

2. The courts of a Contracting State in which an aircraft object is situated shall, in accordance with the law of the Contracting State, co-operate to the maximum extent possible with foreign courts and foreign insolvency administrators in carrying out the provisions of Article XI.

Article XIII — De-registration and export request authorisation

1. This Article applies only where a Contracting State has made a declaration pursuant to Article XXX(1).

2. Where the debtor has issued an irrevocable de-registration and export request authorisation substantially in the form annexed to this Protocol and has submitted such authorisation for recordation to the registry authority, that authorisation shall be so recorded.

3. The person in whose favour the authorisation has been issued (the “authorised party”) or its certified designee shall be the sole person entitled to exercise the remedies specified in Article IX(1) and may do so only in accordance with the authorisation and applicable aviation safety laws and regulations. Such authorisation may not be revoked by the debtor without the consent in writing of the authorised party. The registry authority shall remove an authorisation from the registry at the request of the authorised party.

4. The registry authority and other administrative authorities in Contracting States shall expeditiously co-operate with and assist the authorised party in the exercise of the remedies specified in Article IX.

Article XIV — Modification of priority provisions

1. A buyer of an aircraft object under a registered sale acquires its interest in that object free from an interest subsequently registered and from an unregistered interest, even if the buyer has actual knowledge of the unregistered interest.

2. A buyer of an aircraft object acquires its interest in that object subject to an interest registered at the time of its acquisition.

3. Ownership of or another right or interest in an aircraft engine shall not be affected by its installation on or removal from an aircraft.

4. Article 29(7) of the Convention applies to an item, other than an object, installed on an airframe, aircraft engine or helicopter.

Article XV — Modification of assignment provisions

Article 33(1) of the Convention applies as if the following were added immediately after sub-paragraph (b):

“and (c) the debtor has consented in writing, whether or not the consent is given in advance of the assignment or identifies the assignee.”

Article XVI — Debtor provisions

1. In the absence of a default within the meaning of Article 11 of the Convention, the debtor shall be entitled to the quiet possession and use of the object in accordance with the agreement as against:

(a) its creditor and the holder of any interest from which the debtor takes free pursuant to Article 29(4) of the Convention or, in the capacity of buyer, Article XIV(1) of this Protocol, unless and to the extent that the debtor has otherwise agreed; and

(b) the holder of any interest to which the debtor's right or interest is subject pursuant to Article 29(4) of the Convention or, in the capacity of buyer, Article XIV(2) of this Protocol, but only to the extent, if any, that such holder has agreed.

2. Nothing in the Convention or this Protocol affects the liability of a creditor for any breach of the agreement under the applicable law in so far as that agreement relates to an aircraft object.

Chapter III

Registry provisions relating to international interests in aircraft objects

Article XVII — The Supervisory Authority and the Registrar

1. The Supervisory Authority shall be the international entity designated by a Resolution adopted by the Diplomatic Conference to Adopt a Mobile Equipment Convention and an Aircraft Protocol.

2. Where the international entity referred to in the preceding paragraph is not able and willing to act as Supervisory Authority, a Conference of Signatory and Contracting States shall be convened to designate another Supervisory Authority.

3. The Supervisory Authority and its officers and employees shall enjoy such immunity from legal and administrative process as is provided under the rules applicable to them as an international entity or otherwise.

4. The Supervisory Authority may establish a commission of experts, from among persons nominated by Signatory and Contracting States and having the necessary qualifications and experience, and entrust it with the task of assisting the Supervisory Authority in the discharge of its functions.

5. The first Registrar shall operate the International Registry for a period of five years from the date of entry into force of this Protocol. Thereafter, the Registrar shall be appointed or reappointed at regular five-yearly intervals by the Supervisory Authority.

Article XVIII — First regulations

The first regulations shall be made by the Supervisory Authority so as to take effect upon the entry into force of this Protocol.

Article XIX — Designated entry points

1. Subject to paragraph 2, a Contracting State may at any time designate an entity or entities in its territory as the entry point or entry points through which there shall or may be transmitted to the International Registry information required for registration other than registration of a notice of a national interest or a right or interest under Article 40 in either case arising under the laws of another State.

2. A designation made under the preceding paragraph may permit, but not compel, use of a designated entry point or entry points for information required for registrations in respect of aircraft engines.

Article XX — Additional modifications to Registry provisions

1. For the purposes of Article 19(6) of the Convention, the search criteria for an aircraft object shall be the name of its manufacturer, its manufacturer's serial number and its model designation, supplemented as necessary to ensure uniqueness. Such supplementary information shall be specified in the regulations.

2. For the purposes of Article 25(2) of the Convention and in the circumstances there described, the holder of a registered prospective international interest or a registered prospective assignment of an international interest or the person in whose favour a prospective sale has been registered shall take such steps as are within its power to procure the discharge of the registration no later than five working days after the receipt of the demand described in such paragraph.

3. The fees referred to in Article 17(2)(h) of the Convention shall be determined so as to recover the reasonable costs of establishing, operating and regulating the International Registry and the reasonable costs of the Supervisory Authority associated with the performance of the functions, exercise of the powers, and discharge of the duties contemplated by Article 17(2) of the Convention.

4. The centralised functions of the International Registry shall be operated and administered by the Registrar on a twenty-four hour basis. The various entry points shall be operated at least during working hours in their respective territories.

5. The amount of the insurance or financial guarantee referred to in Article 28(4) of the Convention shall, in respect of each event, not be less than the maximum value of an aircraft object as determined by the Supervisory Authority.

6. Nothing in the Convention shall preclude the Registrar from procuring insurance or a financial guarantee covering events for which the Registrar is not liable under Article 28 of the Convention.

Chapter IV

Jurisdiction

Article XXI — Modification of jurisdiction provisions

For the purposes of Article 43 of the Convention and subject to Article 42 of the Convention, a court of a Contracting State also has jurisdiction where the object is a helicopter, or an airframe pertaining to an aircraft, for which that State is the State of registry.

Article XXII — Waivers of sovereign immunity

1. Subject to paragraph 2, a waiver of sovereign immunity from jurisdiction of the courts specified in Article 42 or Article 43 of the Convention or relating to enforcement of rights and interests relating to an aircraft object under the Convention shall be binding and, if the other conditions to such jurisdiction or enforcement have been satisfied, shall be effective to confer jurisdiction and permit enforcement, as the case may be.

2. A waiver under the preceding paragraph must be in writing and contain a description of the aircraft object.

Chapter V

Relationship with other conventions

Article XXIII — Relationship with the *Convention on the International Recognition of Rights in Aircraft*

The Convention shall, for a Contracting State that is a party to the *Convention on the International Recognition of Rights in Aircraft*, signed at Geneva on 19 June 1948, supersede that Convention as it relates to aircraft, as defined in this Protocol, and to aircraft objects. However, with respect to rights or interests not covered or affected by the present Convention, the Geneva Convention shall not be superseded.

Article XXIV — Relationship with the *Convention for the Unification of Certain Rules Relating to the Precautionary Attachment of Aircraft*

1. The Convention shall, for a Contracting State that is a Party to the *Convention for the Unification of Certain Rules Relating to the Precautionary Attachment of Aircraft*, signed at Rome on 29 May 1933, supersede that Convention as it relates to aircraft, as defined in this Protocol.

2. A Contracting State Party to the above Convention may declare, at the time of ratification, acceptance, approval of, or accession to this Protocol, that it will not apply this Article.

Article XXV — Relationship with the *UNIDROIT Convention on International Financial Leasing*

The Convention shall supersede the *UNIDROIT Convention on International Financial Leasing*, signed at Ottawa on 28 May 1988, as it relates to aircraft objects.

Chapter VI

Final provisions

Article XXVI — Signature, ratification, acceptance, approval or accession

1. This Protocol shall be open for signature in Cape Town on 16 November 2001 by States participating in the Diplomatic Conference to Adopt a Mobile Equipment Convention and an Aircraft Protocol held at Cape Town from 29 October to 16 November 2001. After 16 November 2001, this Protocol shall be open to all States for signature at the Headquarters of the International Institute for the Unification of Private Law (UNIDROIT) in Rome until it enters into force in accordance with Article XXVIII.

2. This Protocol shall be subject to ratification, acceptance or approval by States which have signed it.

3. Any State which does not sign this Protocol may accede to it at any time.

4. Ratification, acceptance, approval or accession is effected by the deposit of a formal instrument to that effect with the Depositary.

5. A State may not become a Party to this Protocol unless it is or becomes also a Party to the Convention.

Article XXVII — Regional Economic Integration Organisations

1. A Regional Economic Integration Organisation which is constituted by sovereign States and has competence over certain matters governed by this Protocol may similarly sign, accept, approve or accede to this Protocol. The Regional Economic Integration Organisation shall in that case have the rights and obligations of a Contracting State, to the extent that that Organisation has competence over matters governed by this Protocol. Where the number of Contracting States is relevant in this Protocol, the Regional Economic Integration Organisation shall not count as a Contracting State in addition to its Member States which are Contracting States.

2. The Regional Economic Integration Organisation shall, at the time of signature, acceptance, approval or accession, make a declaration to the Depositary specifying the matters governed by this Protocol in respect of which competence has been transferred to that Organisation by its Member States. The Regional Economic Integration Organisation shall promptly notify the Depositary of any changes to the distribution of competence, including new transfers of competence, specified in the declaration under this paragraph.

3. Any reference to a “Contracting State” or “Contracting States” or “State Party” or “States Parties” in this Protocol applies equally to a Regional Economic Integration Organisation where the context so requires.

Article XXVIII — Entry into force

1. This Protocol enters into force on the first day of the month following the expiration of three months after the date of the deposit of the eighth instrument of ratification, acceptance, approval or accession, between the States which have deposited such instruments.

2. For other States this Protocol enters into force on the first day of the month following the expiration of three months after the date of the deposit of its instrument of ratification, acceptance, approval or accession.

Article XXIX — Territorial units

1. If a Contracting State has territorial units in which different systems of law are applicable in relation to the matters dealt with in this Protocol, it may, at the time of ratification, acceptance, approval or accession, declare that this Protocol is to extend to all its territorial units or only to one or more of them and may modify its declaration by submitting another declaration at any time.

2. Any such declaration shall state expressly the territorial units to which this Protocol applies.

3. If a Contracting State has not made any declaration under paragraph 1, this Protocol shall apply to all territorial units of that State.

4. Where a Contracting State extends this Protocol to one or more of its territorial units, declarations permitted under this Protocol may be made in respect of each such territorial unit, and the declarations made in respect of one territorial unit may be different from those made in respect of another territorial unit.

5. If by virtue of a declaration under paragraph 1, this Protocol extends to one or more territorial units of a Contracting State:

(a) the debtor is considered to be situated in a Contracting State only if it is incorporated or formed under a law in force in a territorial unit to which the Convention and this Protocol apply or if it has its registered office or statutory

seat, centre of administration, place of business or habitual residence in a territorial unit to which the Convention and this Protocol apply;

(b) any reference to the location of the object in a Contracting State refers to the location of the object in a territorial unit to which the Convention and this Protocol apply; and

(c) any reference to the administrative authorities in that Contracting State shall be construed as referring to the administrative authorities having jurisdiction in a territorial unit to which the Convention and this Protocol apply and any reference to the national register or to the registry authority in that Contracting State shall be construed as referring to the aircraft register in force or to the registry authority having jurisdiction in the territorial unit or units to which the Convention and this Protocol apply.

Article XXX — Declarations relating to certain provisions

1. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to this Protocol, declare that it will apply any one or more of Articles VIII, XII and XIII of this Protocol.

2. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to this Protocol, declare that it will apply Article X of this Protocol, wholly or in part. If it so declares with respect to Article X(2), it shall specify the time-period required thereby.

3. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to this Protocol, declare that it will apply the entirety of Alternative A, or the entirety of Alternative B of Article XI and, if so, shall specify the types of insolvency proceeding, if any, to which it will apply Alternative A and the types of insolvency proceeding, if any, to which it will apply Alternative B. A Contracting State making a declaration pursuant to this paragraph shall specify the time-period required by Article XI.

4. The courts of Contracting States shall apply Article XI in conformity with the declaration made by the Contracting State which is the primary insolvency jurisdiction.

5. A Contracting State may, at the time of ratification, acceptance, approval of, or accession to this Protocol, declare that it will not apply the provisions of Article XXI, wholly or in part. The declaration shall specify under which conditions the relevant Article will be applied, in case it will be applied partly, or otherwise which other forms of interim relief will be applied.

Article XXXI — Declarations under the Convention

Declarations made under the Convention, including those made under Articles 39, 40, 50, 53, 54, 55, 57, 58 and 60 of the Convention, shall be deemed to have also been made under this Protocol unless stated otherwise.

Article XXXII — Reservations and declarations

1. No reservations may be made to this Protocol but declarations authorised by Articles XXIV, XXIX, XXX, XXXI, XXXIII and XXXIV may be made in accordance with these provisions.

2. Any declaration or subsequent declaration or any withdrawal of a declaration made under this Protocol shall be notified in writing to the Depositary.

Article XXXIII — Subsequent declarations

1. A State Party may make a subsequent declaration, other than a declaration made in accordance with Article XXXI under Article 60 of the Convention, at any time after the date on which this Protocol has entered into force for it, by notifying the Depositary to that effect.

2. Any such subsequent declaration shall take effect on the first day of the month following the expiration of six months after the date of receipt of the notification by the Depositary. Where a longer period for that declaration to take effect is specified in the notification, it shall take effect upon the expiration of such longer period after receipt of the notification by the Depositary.

3. Notwithstanding the previous paragraphs, this Protocol shall continue to apply, as if no such subsequent declarations had been made, in respect of all rights and interests arising prior to the effective date of any such subsequent declaration.

Article XXXIV — Withdrawal of declarations

1. Any State Party having made a declaration under this Protocol, other than a declaration made in accordance with Article XXXI under Article 60 of the Convention, may withdraw it at any time by notifying the Depositary. Such withdrawal is to take effect on the first day of the month following the expiration of six months after the date of receipt of the notification by the Depositary.

2. Notwithstanding the previous paragraph, this Protocol shall continue to apply, as if no such withdrawal of declaration had been made, in respect of all rights and interests arising prior to the effective date of any such withdrawal.

Article XXXV — Denunciations

1. Any State Party may denounce this Protocol by notification in writing to the Depositary.

2. Any such denunciation shall take effect on the first day of the month following the expiration of twelve months after the date of receipt of the notification by the Depositary.

3. Notwithstanding the previous paragraphs, this Protocol shall continue to apply, as if no such denunciation had been made, in respect of all rights and interests arising prior to the effective date of any such denunciation.

Article XXXVI — Review Conferences, amendments and related matters

1. The Depositary, in consultation with the Supervisory Authority, shall prepare reports yearly, or at such other time as the circumstances may require, for the States Parties as to the manner in which the international regime established in the Convention as amended by this Protocol has operated in practice. In preparing such reports, the Depositary shall take into account the reports of the Supervisory Authority concerning the functioning of the international registration system.

2. At the request of not less than twenty-five per cent of the States Parties, Review Conferences of the States Parties shall be convened from time to time by the Depositary, in consultation with the Supervisory Authority, to consider:

(a) the practical operation of the Convention as amended by this Protocol and its effectiveness in facilitating the asset-based financing and leasing of the objects covered by its terms;

(b) the judicial interpretation given to, and the application made of the terms of this Protocol and the regulations;

(c) the functioning of the international registration system, the performance of the Registrar and its oversight by the Supervisory Authority, taking into account the reports of the Supervisory Authority; and

(d) whether any modifications to this Protocol or the arrangements relating to the International Registry are desirable.

3. Any amendment to this Protocol shall be approved by at least a two-thirds majority of States Parties participating in the Conference referred to in the preceding paragraph and shall then enter into force in respect of States which have ratified, accepted or approved such amendment when it has been ratified, accepted or approved by eight States in accordance with the provisions of Article XXVIII relating to its entry into force.

Article XXXVII — Depositary and its functions

1. Instruments of ratification, acceptance, approval or accession shall be deposited with the International Institute for the Unification of Private Law (UNIDROIT), which is hereby designated the Depositary.

2. The Depositary shall:

(a) inform all Contracting States of:

- (i) each new signature or deposit of an instrument of ratification, acceptance, approval or accession, together with the date thereof;
 - (ii) the date of entry into force of this Protocol;
 - (iii) each declaration made in accordance with this Protocol, together with the date thereof;
 - (iv) the withdrawal or amendment of any declaration, together with the date thereof; and
 - (v) the notification of any denunciation of this Protocol together with the date thereof and the date on which it takes effect;
- (b) transmit certified true copies of this Protocol to all Contracting States;
 - (c) provide the Supervisory Authority and the Registrar with a copy of each instrument of ratification, acceptance, approval or accession, together with the date of deposit thereof, of each declaration or withdrawal or amendment of a declaration and of each notification of denunciation, together with the date of notification thereof, so that the information contained therein is easily and fully available; and
 - (d) perform such other functions customary for depositaries.

IN WITNESS WHEREOF the undersigned Plenipotentiaries, having been duly authorised, have signed this Protocol.

DONE at Cape Town, this sixteenth day of November, two thousand and one, in a single original in the English, Arabic, Chinese, French, Russian and Spanish languages, all texts being equally authentic, such authenticity to take effect upon verification by the Joint Secretariat of the Conference under the authority of the President of the Conference within ninety days hereof as to the conformity of the texts with one another.

ANNEX

FORM OF IRREVOCABLE DE-REGISTRATION AND EXPORT REQUEST AUTHORISATION

[Insert Date]

To: [Insert Name of Registry Authority]

Re: Irrevocable De-Registration and Export Request Authorisation

The undersigned is the registered [operator] [owner]* of the [insert the airframe/helicopter manufacturer name and model number] bearing manufacturers serial number [insert manufacturer's serial number] and registration [number] [mark] [insert registration number/mark] (together with all installed, incorporated or attached accessories, parts and equipment, the "aircraft").

This instrument is an irrevocable de-registration and export request authorisation issued by the undersigned in favour of [insert name of creditor] ("the authorised party") under the authority of Article XIII of the Protocol to the Convention on International Interests in Mobile Equipment on Matters specific to Aircraft Equipment. In accordance with that Article, the undersigned hereby requests:

(i) recognition that the authorised party or the person it certifies as its designee is the sole person entitled to:

(a) procure the de-registration of the aircraft from the [insert name of aircraft register] maintained by the [insert name of registry authority] for the purposes of Chapter III of the *Convention on International Civil Aviation*, signed at Chicago, on 7 December 1944, and

(b) procure the export and physical transfer of the aircraft from [insert name of country]; and

(ii) confirmation that the authorised party or the person it certifies as its designee may take the action specified in clause (i) above on written demand without the consent of the undersigned and that, upon such demand, the authorities in [insert name of country] shall co-operate with the authorised party with a view to the speedy completion of such action.

The rights in favour of the authorised party established by this instrument may not be revoked by the undersigned without the written consent of the authorised party.

* Select the term that reflects the relevant nationality registration criterion.

Please acknowledge your agreement to this request and its terms by appropriate notation in the space provided below and lodging this instrument in [insert name of registry authority].

[insert name of operator/owner]

Agreed to and lodged this
[insert date]

By: [insert name of signatory]
Its: [insert title of signatory]

[insert relevant notational details]

2007, chapter 3

AN ACT TO AMEND THE ACT TO FOSTER THE DEVELOPMENT OF MANPOWER TRAINING AND OTHER LEGISLATIVE PROVISIONS

Bill 5

Introduced by Mr. Sam Hamad, Minister of Employment and Social Solidarity

Introduced 15 May 2007

Passed in principle 30 May 2007

Passed 7 June 2007

Assented to 8 June 2007

Coming into force: 8 June 2007, except paragraph 2 of section 5, sections 7, 8 and 14, paragraph 3 of section 15, sections 17 and 18, paragraph 2 of section 23 insofar as it enacts paragraph 5 of section 27 of the Act to promote workforce skills development and recognition, and section 55, which come into force on the date or dates to be set by the Government, and subparagraph 2 of the first paragraph and the third paragraph of section 25.7 of the Act to promote workforce skills development and recognition, enacted by section 20, which come into force on 1 April 2008

– 2008-01-01: ss. 5 (par. 2), 7, 8, 14, 15 (par. 3), 17, 18, 23 (par. 2), insofar as it enacts paragraph 5 of section 27 of the Act to promote workforce skills development and recognition (R.S.Q., chapter D-7.1), 55
O.C. 1059-2007
G.O., 2007, Part 2, p. 3675

Legislation amended:

Financial Administration Act (R.S.Q., chapter A-6.001)

Building Act (R.S.Q., chapter B-1.1)

Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1)

Act respecting collective agreement decrees (R.S.Q., chapter D-2)

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

Public Service Act (R.S.Q., chapter F-3.1.1)

Act respecting manpower vocational training and qualification (R.S.Q., chapter F-5)

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

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 labour standards (R.S.Q., chapter N-1.1)

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

Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20)

(Cont'd on next page)

Éditeur officiel

Québec 

Explanatory notes

This Act amends various provisions of the Act to foster the development of manpower training in order to promote workforce skills development and recognition. It replaces the title of the Act and amends its purpose statement accordingly, and establishes a workforce skills development and recognition framework. This framework allows the Minister of Employment and Social Solidarity to issue certificates certifying that their holders have mastered the skills required for a trade as set out in an approved occupational standard.

The Act also gives the Commission des partenaires du marché du travail the power to determine, by regulation, the fees charged for issuing those certificates. It further gives the Commission the power to establish workplace skills development strategies under the framework. The Act adjusts the role played by the sector-based manpower committees, now called sectoral workforce committees, to reflect these changes and provides that they are to exercise their mandate in keeping with the sectoral intervention policy framed by the Commission and submitted to the Minister for approval.

In addition, the Act proposes that payments made to or expenditures incurred with a recognized training mutual be recognized as eligible expenditures incurred for the benefit of personnel, on conditions to be set by a regulation of the Commission, in replacement of payments made to a recognized body for the implementation of an accredited training plan.

The Act changes the composition of the Québec manpower training fund known as the Fonds national de formation de la main-d'œuvre and further specifies what the monies may be used for.

The Act allows the Minister to delegate certain functions to the Commission by agreement. To that end, the Act gives the Commission the general power to make agreements and to appear before the courts as plaintiff or defendant, and grants members of the Commission immunity for acts in good faith in the exercise of their functions.

The Act also amends the operating rules of the department and outlines administrative procedures that are to apply to services-sharing agreements between public bodies.

Lastly, the Act contains consequential amendments and technical as well as transitional provisions.



Chapter 3

AN ACT TO AMEND THE ACT TO FOSTER THE DEVELOPMENT OF MANPOWER TRAINING AND OTHER LEGISLATIVE PROVISIONS

[Assented to 8 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT TO FOSTER THE DEVELOPMENT OF MANPOWER TRAINING

c. D-7.1, title,
replaced.

1. The title of the Act to foster the development of manpower training (R.S.Q., chapter D-7.1) is replaced by the following title:

**“ACT TO PROMOTE WORKFORCE SKILLS DEVELOPMENT AND
RECOGNITION”.**

c. D-7.1, s. 1, replaced.

2. Section 1 of the Act is replaced by the following section:

Purpose.

“1. The purpose of this Act is to improve workforce qualifications and skills through investment in training, concerted action between management, unions and community partners and the education sector, the development of training modes and the recognition of employed workers’ skills.

Object.

By doing so, this Act seeks to promote employment, labour adjustment, employment integration and workforce mobility.”

c. D-7.1, s. 3, am.

3. Section 3 of the Act is amended by replacing “the development of manpower training” by “workforce skills development”.

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

4. Section 4 of the Act, amended by section 13 of chapter 13 of the statutes of 2006, is again amended by replacing “the development of manpower training” in the second paragraph by “workforce skills development”.

c. D-7.1, s. 5, am.

5. Section 5 of the Act is amended

(1) by striking out “, including apprentices,” in the second paragraph;

(2) by striking out “or the implementation of a training plan referred to in section 8” in the third paragraph;

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

Certificate.

“At the request of an employer and on payment of the fees prescribed by regulation of the Commission, the Minister shall issue a certificate certifying

that a proposed initiative, action or activity, if carried out, is eligible as a training expenditure.”

c. D-7.1, s. 6, am.

6. Section 6 of the Act is amended by striking out “transferable or qualifying” in subparagraph 4 of the first paragraph.

c. D-7.1, s. 8, replaced.

7. Section 8 of the Act is replaced by the following section:

Eligible expenditures.

“8. Payments made by an employer to a training mutual recognized by the Minister or expenditures incurred with such a mutual are eligible, on the conditions fixed by regulation of the Commission, as expenditures incurred for the benefit of personnel.”

c. D-7.1, s. 10,
repealed.

8. Section 10 of the Act is repealed.

c. D-7.1, s. 12, am.

9. Section 12 of the Act is amended by replacing “the development of manpower training” in the fifth and sixth lines of the first paragraph by “workforce skills development”.

c. D-7.1, s. 13, am.

10. Section 13 of the Act is amended by replacing “to training” by “to workforce skills development”.

c. D-7.1, s. 14, am.

11. Section 14 of the Act is amended by replacing “Fonds national de formation de la main-d’œuvre” by “Workforce Skills Development and Recognition Fund”.

c. D-7.1, s. 16, am.

12. Section 16 of the Act is amended by replacing “the development of manpower training” in the first paragraph by “workforce skills development”.

c. D-7.1, Chap. II,
Div. III, heading, am.

13. The heading of Division III of Chapter II of the Act is amended by striking out “AND CERTIFICATES”.

c. D-7.1, s. 20, am.

14. Section 20 of the Act is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) exempt employers or enterprises from this chapter or any part of this chapter on specified conditions, including conditions for the issue of a certificate, and prescribe, as appropriate, the related inspections and verifications, the fees payable and the circumstances in which the exemption may be renewed, suspended or cancelled, as well as the administrative penalties applicable for a breach of the exemption conditions by an exempted employer or enterprise;”.

c. D-7.1, s. 21, am.

15. Section 21 of the Act is amended

(1) by inserting “du premier alinéa” before “de l’article 20” in the part before paragraph 1 in the French text;

(2) by striking out “for the benefit of apprentices or” in paragraph 1;

(3) by replacing “or bodies” in paragraph 1 by “, bodies or training mutuals”.

c. D-7.1, s 23,
repealed.

16. Section 23 of the Act is repealed.

c. D-7.1, Chap. II,
Div. III.1, heading,
am.

17. The heading of Division III.1 of Chapter II of the Act is amended by striking out “RELATING TO ACCREDITATION AND RECOGNITION”.

c. D-7.1, s. 23.1, am.

18. Section 23.1 of the Act is amended by replacing “or recognition” by “recognition or exemption or the imposition of an administrative penalty for a breach of the exemption conditions by an exempted employer or enterprise”.

c. D-7.1, s. 24, am.

19. Section 24 of the Act is amended

(1) by striking out “establishing”;

(2) by replacing “the development of manpower training” by “workforce skills development”.

c. D-7.1, Chap. II.1,
ss. 25.1-25.7, added.

20. The Act is amended by inserting the following chapter before Chapter III:

“CHAPTER II.1

“WORKFORCE SKILLS DEVELOPMENT AND RECOGNITION FRAMEWORK

Purpose.

“25.1. The purpose of the workforce skills development and recognition framework is to promote the development of various training modes so that workers may acquire and master skills in the workplace and have those skills recognized, with a view to increasing access to trades and enhancing the transferability of learning.

Interpretation.

In this chapter, “trade” includes a job function.

Occupational standard.

“25.2. An occupational standard is the benchmark for the development of training modes and for skills acquisition, mastery and recognition in the workplace under the framework.

Description.

“25.3. An occupational standard describes a trade and is broken down into as many skills as are required for autonomous practice and mastery of the trade.

Criteria.

“25.4. An occupational standard is developed by a sectoral workforce committee. It must meet a labour market need and enjoy consensus in the sector concerned. An occupational standard may exceptionally be developed by another organization recognized by the Commission for that purpose.

Approval.

If compliant with the conditions set in this Act and the formalities determined by the Minister, the occupational standard is approved by the Minister, on the Commission's recommendation. As well, on the Commission's recommendation, an occupational standard that no longer meets labour market needs may be disallowed by the Minister.

Notice.

“25.5. The Minister shall make public by any appropriate means a notice that an occupational standard has been approved or that an approved occupational standard has been amended or disallowed.

Strategies.

“25.6. For the purposes of the framework, the Commission may establish workplace skills development strategies that are to be proposed to employers as training modes for one or more occupational standards and are aimed at enabling workers to master the trade described by an occupational standard.

Development.

A sectoral workforce committee or an employer may participate in the development of such strategies, to the extent agreed with the Commission.

Content.

Workplace skills development strategies may, in particular,

(1) determine the conditions for worker participation in any action or activity designed to allow workers to acquire or master the skills described in an occupational standard;

(2) determine the details and nature of such an action or activity;

(3) determine the conditions to be met and the qualifications and aptitudes required to act as a supervising journeyworker, tutor, coach or apprenticeship supervisor or to otherwise supervise an apprentice as a part of such strategies;

(4) determine the conditions for employer participation;

(5) determine the requirements for recognition of the skills acquired or mastered; and

(6) determine any other measure considered necessary to implement the strategies or facilitate their application.

Occupational
qualification
certificate.

“25.7. On application, the Minister issues an occupational qualification certificate to any person who meets one of the following conditions regarding a trade described in an occupational standard:

(1) the person has met the skills recognition requirements determined for a workplace skills development strategy established under the framework; or

(2) the person exercises or has exercised the trade and an organization or sectoral workforce committee recognized by the Commission for the trade confirms that the person has met the skills recognition requirements that a

person must meet in order to demonstrate mastery of all the skills described in the occupational standard.

Competency certificate.

On application, the Minister issues a competency certificate to a person who, in one of the situations described in the first paragraph, demonstrates mastery of one or more of the skills described in an occupational standard.

Fees.

If an organization or sectoral workforce committee recognized as specified in subparagraph 2 of the first paragraph charges fees to persons who wish to be recognized for mastery of all or some of the skills described in an occupational standard, the fees must comply with the limits agreed with the Commission, which must be brought to the attention of the Minister. Not later than 1 April 2011 and every three years after that date, the Commission must report to the Minister on the carrying out of this paragraph as regards the fees charged.

Regulation.

The Commission may, by regulation, set the fees payable for the issue of an occupational qualification certificate or a competency certificate under this section. Such a regulation must be submitted to the Government for approval.”

c. D-7.1, Chap. III, heading, replaced.

21. The heading of Chapter III of the Act is replaced by the following heading:

“WORKFORCE SKILLS DEVELOPMENT AND RECOGNITION FUND”.

c. D-7.1, s. 26, am.

22. Section 26 of the Act is amended

(1) by replacing “Fonds national de formation de la main-d’œuvre” by “Workforce Skills Development and Recognition Fund”;

(2) by replacing “manpower training” by “workforce skills development”.

c. D-7.1, s. 27, am.

23. Section 27 of the Act is amended

(1) by replacing “Chapter II” in paragraph 3 by “Chapters II and II.1”;

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

“(4) the gifts, legacies and other contributions paid into the Fund to further its objects;

“(5) amounts collected as a result of the imposition of administrative penalties under a regulation under paragraph 3 of section 20.”

c. D-7.1, s. 28, am.

24. Section 28 of the Act is amended by replacing “II and III” in the first paragraph by “II to III” and by replacing “those chapters” in that paragraph by “Chapters II and III”.

- c. D-7.1, s. 31, am. **25.** Section 31 of the Act is amended by striking out “establishing”.
- c. D-7.1, s. 33, am. **26.** Section 33 of the Act is amended by replacing “to manpower training” by “for workforce skills development”.
- c. D-7.1, Chap. III.1, ss. 44.1-44.4, repealed. **27.** Chapter III.1 of the Act, comprising sections 44.1 to 44.4, is repealed.
- c. D-7.1, ss. 44.5 and 44.6, replaced. **28.** Sections 44.5 and 44.6 of the Act are replaced by the following sections:
- Recognition. **“44.5.** The Commission may recognize any sectoral workforce committee constituted as a legal person whose objects include identifying workforce development needs in a sector of economic activity and supporting workforce skills improvement in that sector. A sectoral workforce committee so recognized carries out its mandate in keeping with the sectoral intervention policy framed under the second paragraph of section 17 of the Act respecting the Ministère de l’Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001). A sectoral workforce committee may also act as a training mutual if recognized as such.
- Limit. Only one sectoral workforce committee may be recognized for a sector of economic activity.
- Workforce skills improvement. **“44.6.** To support workforce skills improvement in its sector of economic activity, a recognized sectoral workforce committee may participate in implementing the workforce skills development and recognition framework to the extent provided for in Chapter II.1 or, together with the main partners in that sector, develop and implement strategies or action plans designed to meet the particular needs of the enterprises and workers in that sector.”
- c. D-7.1, s. 68, am. **29.** Section 68 of the Act is amended by replacing “2000” in the first paragraph by “2013”.
- 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, title, am. **30.** The title 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 by striking out “ESTABLISHING”.
- c. M-15.001, s. 5, am. **31.** Section 5 of the Act is amended by striking out “, including the Emploi-Québec management agreement referred to in section 31” at the end of paragraph 4.
- c. M-15.001, s. 7, am. **32.** Section 7 of the Act is amended by replacing the first sentence of the first paragraph by the following sentence: “An agreement with the Government of Canada or between the Minister and a body may provide for the transfer of Government of Canada personnel, or of personnel from that body, to the department, and prescribe the transfer procedure.”

c. M-15.001, s. 7.1,
added.

Delegation.

33. The Act is amended by inserting the following section after section 7:

“7.1. The Minister may, by agreement, to the extent and on the conditions specified, delegate to the Commission des partenaires du marché du travail the Minister’s functions under this Act or an Act under the Minister’s responsibility that relate to sectoral intervention, to workforce skills development and recognition, and to the administration of the Act to promote workforce skills development and recognition (chapter D-7.1), including the administration of the Workforce Skills Development and Recognition Fund.

Agreement.

The agreement must, among other things, set out the manner in which the human, financial, physical and information resources made available to the Commission by the Minister to exercise the delegated functions are to be determined, as well as follow-up, evaluation and accountability reporting mechanisms.

Administrative powers.

When exercising such delegated functions, the chairman of the Commission is considered to be part of the department and to have the administrative powers needed to exercise such functions.

Cancellation.

The agreement may be unilaterally cancelled by the Minister.”

c. M-15.001, s. 17, am.

34. Section 17 of the Act is amended

(1) by replacing “into the management agreement referred to in section 31 with the Minister” in subparagraph 8 of the first paragraph by “with the Minister into the performance and accountability agreement described in section 31 regarding workforce training and employment”;

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

Other powers and
duties.

“The Commission shall have any other powers and duties assigned to it by the Act to promote workforce skills development and recognition (chapter D-7.1). It shall also be responsible for drafting a sectoral intervention policy that it must submit to the Minister for approval.

Delegated functions.

In addition, the Commission shall exercise the functions delegated to it under section 7.1.”

c. M-15.001, ss. 17.1-
17.3, added.

Agreements.

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

“17.1. The Commission may, to exercise its powers and duties, make agreements with any person, association, partnership or body.

Plaintiff or defendant.

“17.2. The Commission may appear before the courts as plaintiff or as defendant.

Provisions applicable.

Articles 94, 94.2, 94.6, 94.7 and 94.9 of the Code of Civil Procedure (chapter C-25) apply to the Commission, with the necessary modifications.

Immunity.

“17.3. No judicial proceedings may be brought against Commission members for acts in good faith in the exercise of their functions.”

c. M-15.001, s. 21, am.

36. Section 21 of the Act is amended by adding the following subparagraph after subparagraph 4 of the third paragraph:

“(5) the Deputy Minister of Immigration and Cultural Communities or an Assistant or Associate Deputy Minister designated by the Deputy Minister.”

c. M-15.001, s. 30, am.

37. Section 30 of the Act is amended by adding the following paragraphs at the end:

Other duties.

“Emploi-Québec shall supervise the implementation and management of measures and programs under the responsibility of the Minister in the areas of income security and social solidarity.

Other functions.

Emploi-Québec shall exercise any other function delegated to it by the Minister.”

c. M-15.001, s. 30.1, added.

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

Performance and accountability agreement.

“30.1. A performance and accountability agreement for Emploi-Québec is made in accordance with the Public Administration Act (chapter A-6.01).”

c. M-15.001, s. 31, am.

39. Section 31 of the Act is amended

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

Parties and particulars.

“31. The performance and accountability agreement for Emploi-Québec regarding workforce training and employment is entered into by the Minister, the Commission and the Associate Deputy Minister responsible for Emploi-Québec. The agreement must set out, in particular,”;

(2) by replacing “Act to foster the development of manpower training” in paragraph 2 by “Act to promote workforce skills development and recognition”;

(3) by adding the following paragraphs at the end:

Other elements.

“In addition, the performance and accountability agreement for Emploi-Québec must contain the elements set out in section 13 of the Public Administration Act.

Management agreement.

If applicable, a management agreement under section 19 of the Public Administration Act is entered into by the Minister, the Commission and the Conseil du trésor regarding workforce training and employment.”

c. M-15.001, s. 32, am.

40. Section 32 of the Act is amended by replacing “plan of action complementing the Emploi-Québec management agreement” by “workforce

training and employment plan of action complementing the performance and accountability agreement for Emploi-Québec”.

c. M-15.001, s. 33, am. **41.** Section 33 of the Act is amended

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

“(1) the drafting of the performance and accountability agreement for Emploi-Québec regarding workforce training and employment, and the preparation of the annual workforce training and employment plan of action and the annual report on workforce training and employment;”;

(2) by replacing “Act to foster the development of manpower training” in subparagraph 4 of the first paragraph by “Act to promote workforce skills development and recognition”;

(3) by replacing “Emploi-Québec management agreement” in the second paragraph by “performance and accountability agreement for Emploi-Québec” and by replacing “cette entente de gestion” in that paragraph in the French text by “cette convention”.

c. M-15.001, s. 34, am. **42.** Section 34 of the Act is amended by inserting “in the areas of workforce training and employment” after “Emploi-Québec”.

c. M-15.001, s. 35,
replaced.

43. Section 35 of the Act is replaced by the following section:

Selection panels.

“**35.** The Minister shall ask representatives from the regional councils of labour market partners to sit on panels to select persons to fill regional or local director positions within Emploi-Québec.”

c. M-15.001, s. 36, am.

44. Section 36 of the Act is amended by replacing “services” in the first paragraph by “workforce training and employment services”.

c. M-15.001, s. 40, am.

45. Section 40 of the Act is amended by adding the following subparagraph after subparagraph 3 of the third paragraph:

“(4) the regional director of the Ministère de l’Immigration et des Communautés culturelles or a regional representative from that department designated by the Deputy Minister of Immigration and Cultural Communities.”

c. M-15.001, s. 50, am.

46. Section 50 of the Act is amended by replacing the first paragraph by the following paragraph:

Delegation.

“**50.** The Deputy Minister may, in writing and to the extent specified, delegate the Deputy Minister’s functions under this Act to a public servant of the department or the holder of a position within the department or to any other person within a body.”

- c. M-15.001, s. 52, am. **47.** Section 52 of the Act is amended by replacing “and, in the latter two cases,” in the second paragraph by “or to any other person within a body, but in the latter three cases,”.
- c. M-15.001, s. 60, am. **48.** Section 60 of the Act is amended by replacing “Act to foster the development of manpower training” in subparagraph 2 of the first paragraph by “Act to promote workforce skills development and recognition”.
- c. M-15.001, s. 149, am. **49.** Section 149 of the Act is amended by adding “as it applies to an agreement with a body” at the end.

FINANCIAL ADMINISTRATION ACT

- c. A-6.001, s. 27, am. **50.** Section 27 of the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting “or another department or body” after “body concerned”.

BUILDING ACT

- c. B-1.1, s. 141, am. **51.** Section 141 of the Building Act (R.S.Q., chapter B-1.1) is amended
- (1) by replacing “the Ministère du Travail” in the second paragraph by “a government department or body”;
- (2) by inserting “or body” after “that government department” in the second paragraph.

ACT RESPECTING THE CENTRE DE SERVICES PARTAGÉS DU QUÉBEC

- c. C-8.1.1, s. 9.1, added. **52.** The Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1) is amended by inserting the following section after section 9:

Agreement. **“9.1.** A public body may enter into an agreement with another public body by which it agrees to provide services to that other public body. The agreement may not be for services for which that other public body is required to call on the Centre, unless the Centre is party to the agreement.

Designation. The public body to which services are provided may, in the manner set out in its constituting Act, designate a member of the personnel of or the holder of a position within the body providing the services so that that person’s signature may bind the public body to which services are provided and any document signed by that person may be attributed to the public body to which services are provided.”

ACT RESPECTING COLLECTIVE AGREEMENT DECREES

c. D-2, s. 9, am.

53. Section 9 of the Act respecting collective agreement decrees (R.S.Q., chapter D-2) is amended by replacing “the development of manpower training” in paragraph 2 by “workforce skills development”.

c. D-2, s. 12.1,
repealed.

54. Section 12.1 of the Act is repealed.

c. D-2, s. 22, am.

55. Section 22 of the Act is amended by replacing subparagraphs *q* and *r* of the second paragraph by the following subparagraphs:

Workforce skills
development;

“(q) Participate, on the conditions and to the extent set out in the decree, in workforce skills development as a training mutual recognized under section 8 of the Act to promote workforce skills development and recognition (chapter D-7.1);

Subsidies;

“(r) Use, as a training mutual, the subsidies paid to the committee for that purpose or, by a regulation approved with or without amendment by the Government, apply the following modes of financing only:

(1) levy an amount not exceeding 1/2% of the professional employer’s total payroll calculated in accordance with section 4 of the Act to promote workforce skills development and recognition; such a regulation does not apply to professional employers exempted under that Act or under the committee regulation;

(2) charge fees for the use of services offered as a training mutual and determine exemptions.

Government.

The Government may, at any time, by order published in the *Gazette officielle du Québec*, terminate or suspend any levy or reduce or increase the rate thereof.”

PUBLIC SERVICE ACT

c. F-3.1.1, ss. 40 and
41, replaced.

56. Sections 40 and 41 of the Public Service Act (R.S.Q., chapter F-3.1.1) are replaced by the following sections:

Delegation.

“40. Deputy ministers and chief executive officers shall, in exercising their responsibilities, favour delegation.

Delegation.

“41. A deputy minister or a chief executive officer may, in writing and to the extent he indicates, delegate the functions and powers conferred on him by this Act to a public servant, the holder of a position or any other person within his department or body or another department or body.

Subdelegation.

He may, in the instrument of delegation, authorize the subdelegation of the functions and powers he indicates and, in that case, shall specify the public servant, the holder of the position or the person to whom they may be subdelegated.”

ACT RESPECTING MANPOWER VOCATIONAL TRAINING AND QUALIFICATION

c. F-5, Chap. II.1,
heading, replaced.

57. The heading of Chapter II.1 of the Act respecting manpower vocational training and qualification (R.S.Q., chapter F-5) is replaced by the following heading:

“VOCATIONAL TRAINING AND QUALIFICATION PROGRAMS”.

c. F-5, s. 29.1, am.

58. Section 29.1 of the Act is amended

(1) by adding “and the skills to be mastered in order to practise it” at the end of paragraph 1;

(2) by replacing “and examinations” in paragraph 2 by “, examinations or evaluations”;

(3) by inserting “or the evaluation methods” after “examinations” in paragraph 3;

(4) by inserting “, for evaluations” after “examinations” in paragraph 4;

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

Publication.

“When an Act or regulation requires a certificate of qualification for a trade or vocation for which such a program has been established, the Minister shall make the content of that program public by any appropriate means.”

c. F-5, s. 47, am.

59. Section 47 of the Act is amended by replacing “undergone the examination” in subparagraph *c* of the first paragraph by “successfully completed the examination or evaluation”.

TAXATION ACT

c. I-3, s. 1029.8.33.2,
am.

60. Section 1029.8.33.2 of the Taxation Act (R.S.Q., chapter I-3), amended by section 108 of chapter 13 of the statutes of 2006, is again amended by replacing paragraphs *a* and *a.1* of the definition of “eligible trainee” in the first paragraph by the following paragraph:

“(a) a person enrolled in the workplace apprenticeship program established under section 25.6 of the Act to promote workforce skills development and recognition (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 (chapter V-6.1);”.

c. I-3, s. 1029.8.33.4.1,
am.

61. Section 1029.8.33.4.1 of the Act, replaced by section 117 of chapter 36 of the statutes of 2006, is amended by replacing “in paragraph *a.1* or” in the third line by “in paragraph”.

c. I-3, s. 1029.8.33.10,
am.

62. Section 1029.8.33.10 of the Act, amended by section 111 of chapter 13 and section 122 of chapter 36 of the statutes of 2006, is again amended by replacing paragraph *a* by the following paragraph:

“(a) where the qualified training period is served by one or more eligible trainees referred to in paragraph *a* 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 referred to in that paragraph *a*;”.

ACT RESPECTING THE MINISTÈRE DU REVENU

c. M-31, s. 69.1, am.

63. Section 69.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 163 of chapter 15 of the statutes of 2005, by section 35 of chapter 3, section 11 of chapter 32 and section 44 of chapter 38 of the statutes of 2006, is again amended by replacing “Fonds national de formation de la main-d’œuvre” in subparagraph *h* of the second paragraph by “Workforce Skills Development and Recognition Fund”.

ACT RESPECTING LABOUR STANDARDS

c. N-1.1, s. 40.1,
repealed.

64. Section 40.1 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is repealed.

POLICE ACT

c. P-13.1, s. 43, am.

65. Section 43 of the Police Act (R.S.Q., chapter P-13.1) is amended by replacing “the development of manpower training prescribed by the Act to foster the development of manpower training” in the third paragraph by “workforce skills development prescribed by the Act to promote workforce skills development and recognition”.

ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING AND MANPOWER MANAGEMENT IN THE CONSTRUCTION INDUSTRY

c. R-20, s. 9, am.

66. Section 9 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20) is amended by replacing “Act to foster the development of manpower training (chapter D-7.1), taking into account the manpower training development participation imposed by the Act on employers” in the third paragraph by “Act to promote workforce skills development and recognition (chapter D-7.1), given that employer participation in workforce skills development is mandatory under the Act”.

c. R-20, s. 18.2, am.

67. Section 18.2 of the Act is amended by replacing “Act to foster the development of manpower training (chapter D-7.1), taking into account the manpower training development participation imposed by the Act on employers” in the second paragraph by “Act to promote workforce skills development and recognition (chapter D-7.1), given that employer participation in workforce skills development is mandatory under the Act”.

TRANSITIONAL AND FINAL PROVISIONS

Interpretation.

68. Unless the context indicates a different meaning,

(1) in any Act or regulation, “Act to foster the development of manpower training” is replaced by “Act to promote workforce skills development and recognition”;

(2) in any other document, a reference to the Act to foster the development of manpower training is a reference to the Act to promote workforce skills development and recognition.

Interpretation.

69. Unless the context indicates a different meaning,

(1) in any Act or regulation, “Act respecting the Ministère de l’Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail” is replaced by “Act respecting the Ministère de l’Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail”;

(2) in any other document, a reference to the Act respecting the Ministère de l’Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail is a reference to the Act respecting the Ministère de l’Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail.

Interpretation.

70. Unless the context indicates a different meaning,

(1) in any Act or regulation, “Fonds national de formation de la main-d’œuvre” is replaced by “Workforce Skills Development and Recognition Fund”;

(2) in any other document, a reference to the Fonds national de formation de la main-d’œuvre is a reference to the Workforce Skills Development and Recognition Fund.

Reference.

71. In any regulation, a reference to section 23 of the Act to foster the development of manpower training (R.S.Q., chapter D-7.1) is a reference to the fourth paragraph of section 5 of the Act to promote workforce skills development and recognition, enacted by paragraph 3 of section 5 of this Act.

Other changes.

72. In the Act to foster the development of manpower training,

(1) the heading of Chapter III.2 is replaced by the following heading:

“SECTORAL WORKFORCE COMMITTEES”;

(2) “manpower training” in sections 64 and 64.1 is replaced by “workforce training”.

“workforce”.

In any other Act and in any regulation, unless the context indicates a different meaning, “manpower” is replaced by “workforce”.

Presumption.

73. The workplace apprenticeship program established under section 29.1 of the Act respecting manpower vocational training and qualification (R.S.Q., chapter F-5) is deemed to be a workplace skills development strategy established under section 25.6 of the Act to promote workforce skills development and recognition.

Presumption.

74. An occupational standard approved by the Minister under the general workforce skills development and recognition framework before the date of coming into force of section 20 is deemed to have been approved in accordance with the second paragraph of section 25.4 of the Act to promote workforce skills development and recognition and a certificate of qualification issued before that date under section 29.1 of the Act respecting manpower vocational training and qualification for a trade for which an occupational standard has been established is equivalent, as of that date, to the corresponding occupational qualification certificate issued for the purposes of the workforce skills development and recognition framework under the first paragraph of section 25.7 of the Act to promote workforce skills development and recognition.

Coming into force.

75. This Act comes into force on 8 June 2007, except paragraph 2 of section 5, sections 7, 8 and 14, paragraph 3 of section 15, sections 17 and 18, paragraph 2 of section 23 insofar as it enacts paragraph 5 of section 27 of the Act to promote workforce skills development and recognition, and section 55, which come into force on the date or dates to be set by the Government, and subparagraph 2 of the first paragraph and the third paragraph of section 25.7 of the Act to promote workforce skills development and recognition, enacted by section 20, which come into force on 1 April 2008.

2007, chapter 4

AN ACT TO AMEND THE NATIONAL HOLIDAY ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 10

Introduced by Mr. David Whissell, Minister of Labour

Introduced 1 June 2007

Passed in principle 6 June 2007

Passed 7 June 2007

Assented to 8 June 2007

Coming into force: 8 June 2007

Legislation amended:

National Holiday Act (R.S.Q., chapter F-1.1)

Act respecting hours and days of admission to commercial establishments (R.S.Q., chapter H-2.1)

Explanatory notes

This Act provides that on the occasion of the National Holiday, the public holiday will no longer be moved to the 25th of June when the 24th of June falls on a Sunday except for employees who do not normally work on Sundays.

The Act also changes the days on which the public may not gain admission to retail sales establishments by abolishing the obligation for the establishments to close on Monday instead of Sunday when the 24th of June and the 1st of July fall on a Sunday.

Lastly, the Act sets out provisions to ensure that the references to the 24th of June and the 1st of July in collective agreements or in leases or other agreements conform with the proposed amendments.



Chapter 4

AN ACT TO AMEND THE NATIONAL HOLIDAY ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 8 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. F-1.1, s. 2, am. **1.** Section 2 of the National Holiday Act (R.S.Q., chapter F-1.1) is amended by replacing the second paragraph by the following paragraph:
- Sunday. “Where the date specified in the first paragraph falls on a Sunday and Sunday is not a regular working day for the employee, the 25th of June is a public holiday for the employee for the purposes of sections 4 to 6, which must then be read as though that day were substituted for the 24th of June.”
- c. H-2.1, s. 3, am. **2.** Section 3 of the Act respecting hours and days of admission to commercial establishments (R.S.Q., chapter H-2.1), amended by section 2 of chapter 47 of the statutes of 2006, is again amended
- (1) by striking out “, or 25 June where the 24th falls on a Sunday” in paragraph 4;
- (2) by striking out “, or 2 July where the 1st falls on a Sunday” in paragraph 5.
- Collective agreement. **3.** In a collective agreement entered into before 8 June 2007, the following rules apply when the 24th of June and the 1st of July fall on a Sunday:
- (1) with respect to an employee for whom Sunday is a regular working day, a reference to the 25th of June as a public holiday must be read as a reference to the 24th of June, unless the latter is also a public holiday under the collective agreement; and
- (2) with respect to an employee of an establishment to which the Act respecting hours and days of admission to commercial establishments applies and for whom Sunday is a regular working day, a reference to the 2nd of July as a public holiday must be read as a reference to the 1st of July, unless the latter is also a public holiday under the collective agreement.
- Lease or agreement. **4.** In a lease or other agreement entered into before 8 June 2007 by a person operating an establishment to which the Act respecting hours and days of admission to commercial establishments applies, any clause by which the person undertakes to admit the public to the establishment on the 24th of June and the 1st of July when those dates fall on a Sunday and not to admit the

public on the 25th of June and the 2nd of July, must be read as the person's undertaking not to admit the public on the 24th of June and the 1st of July and undertaking to admit the public on the 25th of June and the 2nd of July.

Coming into force.

5. This Act comes into force on 8 June 2007.

2007, chapter 5
APPROPRIATION ACT NO. 1, 2007-2008

Bill 14

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

Introduced 20 June 2007

Passed in principle 20 June 2007

Passed 20 June 2007

Assented to 20 June 2007

Coming into force: 20 June 2007

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the consolidated revenue fund, for the fiscal year 2007-2008, a sum not exceeding \$30,535,668,120.00, including \$449,000,000.00 for the payment of expenditures chargeable to the 2008-2009 fiscal year, representing the estimates in respect to each of the programs in the portfolios listed in Schedules 1 and 2, less the amounts already provided by the special warrant, issued as a result of section 51 of the Public Administration Act.

Moreover, the Act indicates which programs are covered by a net voted appropriation and specifies the amount of appropriations not entirely expended that may be carried over to 2008-2009. It establishes to what extent the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.



Chapter 5

APPROPRIATION ACT NO. 1, 2007-2008

[Assented to 20 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

\$30,535,668,120.00
for 2007-2008.

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$30,535,668,120.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the fiscal year 2007-2008, for which provision has not otherwise been made, including an amount of \$449,000,000.00 for the payment of expenditures chargeable to the fiscal year 2008-2009.

Apportionment.

This maximum amount, as well as the amounts provided by the 2006-2007 special warrant No. 1, issued on 21 February 2007, are broken down by program in the following Schedules 1 and 2.

Detailed presentation
of accounts.

2. Notwithstanding sections 86 and 92 of the Financial Administration Act (R.S.Q., chapter A-6.001), expenditures and other costs associated with the special warrant specified in section 1 are part of the detailed presentation of accounts for each of the programs concerned in accordance with the Expenditure Budget tabled in the National Assembly by the chair of the Conseil du trésor for the 2007-2008 fiscal year.

Balance.

3. The balance of any appropriations allocated for the fiscal year 2007-2008 that are not entirely used may, subject to the conditions stipulated in the Expenditure Budget, be carried over in 2008-2009, up to the equivalent of \$139,384,800.00. Moreover, the Conseil du trésor may authorize the carry-over of an additional \$126,394,900.00 subject to the conditions and procedures stipulated in the Expenditure Budget.

Increase.

4. 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.

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

Transfer.

6. Except for the programs covered by section 5, 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.

7. This Act comes into force on 20 June 2007.

SCHEDULE 1

APPROPRIATIONS FOR THE 2007-2008 FISCAL YEAR

AFFAIRES MUNICIPALES ET RÉGIONS

PROGRAM 1

Greater Montréal Promotion and Development	73,201,500.00
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PROGRAM 2

Upgrading Infrastructure and Urban Renewal	573,295,800.00
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PROGRAM 3

Compensation in lieu of Taxes and Financial Assistance to Municipalities	587,929,500.00
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PROGRAM 4

General Administration	68,811,500.00
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PROGRAM 5

Regional Development and Rurality	79,936,600.00
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PROGRAM 6

Commission municipale du Québec	2,471,800.00
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PROGRAM 7

Housing	445,427,300.00
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PROGRAM 8

Régie du logement	14,540,800.00
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	1,845,614,800.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Company Development, Training and Food Quality	394,247,500.00
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PROGRAM 2

Government Agencies	317,179,900.00
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	711,427,400.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Secrétariat du Conseil du trésor	126,066,200.00
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PROGRAM 2

Commission de la fonction publique	3,613,700.00
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PROGRAM 3

Retirement and Insurance Plans	4,417,800.00
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PROGRAM 4

Contingency Fund	852,710,300.00
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	986,808,000.00

CONSEIL EXÉCUTIF

PROGRAM 1

Lieutenant-Governor's Office	857,500.00
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PROGRAM 2

Support Services for the Premier and the Conseil exécutif	74,553,300.00
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PROGRAM 3

Canadian Intergovernmental Affairs	14,671,900.00
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PROGRAM 4

Aboriginal Affairs	183,426,800.00
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PROGRAM 5

Youth	36,646,400.00
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PROGRAM 6

Reform of Democratic Institutions and Access to Information	5,746,400.00
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	315,902,300.00

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

PROGRAM 1

Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	49,156,800.00
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PROGRAM 2

Support for Culture, Communications and Government Corporations	548,098,900.00
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PROGRAM 3

Charter of the French Language	22,970,400.00
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PROGRAM 4

Status of Women	7,210,500.00
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	627,436,600.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

PROGRAM 1

Environmental Protection and Parks Management	204,560,200.00
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PROGRAM 2

Bureau d’audiences publiques sur l’environnement	5,381,800.00
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	209,942,000.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

PROGRAM 1

Financial and Technical Support for Economic Development, Research, Innovation and Exports	588,058,700.00
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PROGRAM 2

Research and Innovation Organizations	178,005,500.00
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	766,064,200.00

ÉDUCATION, LOISIR ET SPORT

PROGRAM 1

Administration and Consulting	156,613,000.00
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PROGRAM 2

Tourism and Hotel Industry Training	21,837,700.00
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PROGRAM 3

Financial Assistance for Education	521,332,800.00
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PROGRAM 4

Pre-school, Primary and Secondary Education	7,764,294,700.00
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PROGRAM 5

Higher Education	4,256,390,900.00
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PROGRAM 6

Development of Recreation and Sport	62,510,300.00
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	12,782,979,400.00

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

Employment Assistance Measures	800,354,800.00
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PROGRAM 2

Financial Assistance Measures	2,567,030,000.00
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PROGRAM 3

Administration	476,193,600.00
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	3,843,578,400.00
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FAMILLE ET AÎNÉS

PROGRAM 1

Planning, Research and Administration	28,839,100.00
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PROGRAM 2

Assistance Measures for Families	1,567,157,100.00
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PROGRAM 3

Condition of Seniors	9,303,500.00
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PROGRAM 4

Public Curator	45,020,300.00
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	1,650,320,000.00

FINANCES

PROGRAM 1

Department Administration	45,521,000.00
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PROGRAM 2

Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	108,662,700.00
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	154,183,700.00

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

PROGRAM 1

Immigration, Integration and Cultural Communities	114,736,200.00
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PROGRAM 2

Organization Reporting to the Minister	722,800.00
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	115,459,000.00

JUSTICE

PROGRAM 1

Judicial Activity	27,420,800.00
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PROGRAM 2

Administration of Justice	262,229,600.00
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PROGRAM 3

Administrative Justice	10,233,800.00
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PROGRAM 4

Assistance to Persons Brought before the Courts	147,140,100.00
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PROGRAM 5

Protection Organization Reporting to the Minister	7,788,600.00
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PROGRAM 6

Criminal and Penal Prosecutions	63,096,400.00
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	517,909,300.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	12,492,200.00
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PROGRAM 2

The Auditor General	22,457,800.00
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PROGRAM 4

The Lobbyists Commissioner	2,640,500.00
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	37,590,500.00

RELATIONS INTERNATIONALES

PROGRAM 1

International Affairs	125,927,700.00
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	125,927,700.00

RESSOURCES NATURELLES ET FAUNE

PROGRAM 1

Management of Natural Resources and Wildlife	448,757,900.00
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	448,757,900.00

REVENU

PROGRAM 1

Tax Administration	526,284,100.00
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	526,284,100.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

National Operations	306,658,500.00
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PROGRAM 2

Regional Operations	14,100,457,100.00
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PROGRAM 3

Office des personnes handicapées du Québec	12,337,300.00
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PROGRAM 5

Promotion and Development of the Capitale-Nationale Region	55,206,800.00
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	14,474,659,700.00

SÉCURITÉ PUBLIQUE

PROGRAM 1

Security, Prevention and Internal Management	461,445,800.00
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PROGRAM 2

Sûreté du Québec	538,407,400.00
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PROGRAM 3

Agencies Reporting to the Minister	31,443,300.00
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	1,031,296,500.00

SERVICES GOUVERNEMENTAUX

PROGRAM 1

Government Services	105,262,700.00
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	105,262,700.00

TOURISME

PROGRAM 1

Promotion and Development of
Tourism

140,666,100.00

140,666,100.00

TRANSPORTS

PROGRAM 1

Transportation Infrastructures	1,447,407,900.00
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PROGRAM 2

Transportation Systems	461,161,700.00
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PROGRAM 3

Administration and Corporate Services	89,928,000.00
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	1,998,497,600.00

TRAVAIL

PROGRAM 1

Labour	29,801,400.00	
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	29,801,400.00	
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		43,446,369,300.00

SCHEDULE 2

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES
CHARGEABLE TO THE 2008-2009 FISCAL YEAR

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 2

Financial Assistance Measures	279,000,000.00
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	279,000,000.00

FAMILLE ET AÎNÉS

PROGRAM 2

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

2007, chapter 6

AN ACT TO REPEAL THE ACT RESPECTING THE PROVISION OF HEALTH SERVICES BY MEDICAL SPECIALISTS

Bill 4

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

Introduced 14 June 2007

Passed in principle 19 June 2007

Passed 20 June 2007

Assented to 21 June 2007

Coming into force: 21 June 2007

Legislation amended: None

Legislation repealed:

Act respecting the provision of health services by medical specialists (2006, chapter 16)

Explanatory notes

The object of this Act is to repeal the Act respecting the provision of health services by medical specialists.



Chapter 6

AN ACT TO REPEAL THE ACT RESPECTING THE PROVISION OF HEALTH SERVICES BY MEDICAL SPECIALISTS

[Assented to 21 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

2006, c. 16, repealed.

1. The Act respecting the provision of health services by medical specialists (2006, chapter 16) is repealed.

Coming into force.

2. This Act comes into force on 21 June 2007.

2007, chapter 7

AN ACT TO AMEND THE LEGAL AID ACT

Bill 13

Introduced by Mr. Jacques P. Dupuis, Minister of Justice

Introduced 15 June 2007

Passed in principle 21 June 2007

Passed 21 June 2007

Assented to 21 June 2007

Coming into force: 21 June 2007

Legislation amended:

Legal Aid Act (R.S.Q., chapter A-14)

Explanatory notes

This Act amends the Legal Aid Act to foster the achievement of pay equity in the legal aid network.

Under the Act, the Commission des services juridiques and the regional legal aid centres are deemed to be a single enterprise for the purposes of the Pay Equity Act and, to that end, the Commission is considered to employ the employees of the regional centres.

Moreover, the Act stipulates that only one pay equity plan is to be established for all the employees of the Commission and the regional centres.



Chapter 7

AN ACT TO AMEND THE LEGAL AID ACT

[Assented to 21 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. A-14, s. 80.2, added. **1.** The Legal Aid Act (R.S.Q., chapter A-14) is amended by inserting the following section after section 80.1:
- Presumption. **“80.2.** For the purposes of the Pay Equity Act (chapter E-12.001), the Commission and the regional centres are deemed to be a single enterprise and the Commission is considered to employ the employees of the regional centres.
- Single plan. Despite section 11 of the Pay Equity Act, there may be only one pay equity plan for all the employees of the Commission and the regional centres.”
- Information. **2.** The Commission des services juridiques must, as soon as possible, inform the employees and certified associations of the content and scope of this Act.
- Coming into force. **3.** This Act comes into force on 21 June 2007.

2007, chapter 8
APPROPRIATION ACT NO. 2, 2007-2008

Bill 15

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

Introduced 21 June 2007

Passed in principle 21 June 2007

Passed 21 June 2007

Assented to 21 June 2007

Coming into force: 21 June 2007

Legislation amended: None

Explanatory notes

The object of this Act is to authorize the Government to pay out of the consolidated revenue fund the sum of \$111,000,000.00 being the appropriations to be voted for each of the programs of the portfolios listed in the Schedule and representing the 2007-2008 Supplementary Estimates No. 1.

Moreover, the Act establishes to what extent the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.



Chapter 8

APPROPRIATION ACT NO. 2, 2007-2008

[Assented to 21 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

\$111,000,000.00 for
2007-2008.

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$111,000,000.00 to defray a part of the Expenditure Budget of Québec proposed in the Supplementary Estimates for the fiscal year 2007-2008 as laid before the National Assembly, not otherwise provided for, being the amount of each of the estimates to be voted for various programs set forth in the Schedule to this Act.

Transfer.

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

Transfer.

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

Coming into force.

4. This Act comes into force on 21 June 2007.

SCHEDULE

AFFAIRES MUNICIPALES ET RÉGIONS

PROGRAM 5

Regional Development and Rurality	21,000,000.00
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	21,000,000.00

ÉDUCATION, LOISIR ET SPORT

PROGRAM 4

Pre-school, Primary and Secondary Education	30,000,000.00
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	30,000,000.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 2

Regional Operations	60,000,000.00	
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	60,000,000.00	
		<hr/>
		111,000,000.00

2007, chapter 9

AN ACT TO AMEND 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

Bill 21

Introduced by Madam Line Beauchamp, Minister of Sustainable Development,
Environment and Parks

Introduced 20 June 2007

Passed in principle 20 June 2007

Passed 21 June 2007

Assented to 21 June 2007

Coming into force: 21 June 2007

Legislation amended:

Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-15.2.1)

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)

Explanatory notes

The purpose of this Act is to prevent the sale of the lands excluded from the boundaries of Parc national du Mont-Orford. To that end, the Act amends 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 to repeal the provisions pertaining to the sale of those lands.

The Act also precludes the application of any general or special Act empowering the Government or one of its ministers to sell those lands.

Lastly, the Act makes consequential amendments to the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs to strike out the provisions concerning the appropriation of the monies that would have been derived from the sale of those lands.



Chapter 9

AN ACT TO AMEND 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

[Assented to 21 June 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 2006, c. 14, s. 1, am. **1.** Section 1 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) is amended by striking out subparagraph 3 of the second paragraph.
- 2006, c. 14, s. 3, am. **2.** Section 3 of the Act is amended
- (1) by replacing the second paragraph by the following paragraph:
- Rights and powers. “The Minister exercises in respect of those lands the rights and powers inherent in the right of ownership, except the right to sell them, 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).”;
- (2) by striking out the third paragraph.
- 2006, c. 14, Chap. III, ss. 10-15, repealed. **3.** Chapter III of the Act, comprising sections 10 to 15, is repealed.
- 2006, c. 14, s. 19, am. **4.** Section 19 of the Act is amended
- (1) by replacing “after the date of the sale by the Minister of the lands described in Schedule A” in the first and second lines of the first paragraph of paragraph 3 by “after 21 June 2007”;
- (2) by striking out the third paragraph of paragraph 3.
- 2006, c. 14, s. 20, am. **5.** Section 20 of the Act is amended
- (1) by replacing “after the date of the sale by the Minister of the lands described in Schedule A” in the first and second lines of the first paragraph of paragraph 3 by “after 21 June 2007”;

(2) by striking out the third paragraph of paragraph 3.

2006, c. 14, ss. 31-33,
repealed.

6. Sections 31 to 33 of the Act are repealed.

c. M-15.2.1, s. 15.2.1,
repealed.

7. Section 15.2.1 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 28 of chapter 14 of the statutes of 2006, is repealed.

c. M-15.2.1, s. 15.4,
am.

8. Section 15.4 of the Act, enacted by section 26 of chapter 3 of the statutes of 2006 and amended by section 29 of chapter 14 of the statutes of 2006 and by section 26 of chapter 46 of the statutes of 2006, is again amended by replacing paragraph 8.1 by the following paragraph:

“(8.1) any other sum provided for by law;”.

Prohibition.

9. Despite any contrary provision of a general or special Act, the lands excluded from the boundaries of the Parc national du Mont-Orford by section 2 of chapter 14 of the statutes of 2006 may not be sold by the Government or any of its ministers.

Coming into force.

10. This Act comes into force on 21 June 2007.

2007, chapter 10

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

Bill 6

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs and Regions

Introduced 15 May 2007

Passed in principle 31 May 2007

Passed 25 October 2007

Assented to 25 October 2007

Coming into force: 25 October 2007, except sections 10, 12, 15 to 19, 26, 32 to 46, 51, 55 and 57 to 59, which come into force on 1 January 2008

Legislation amended:

Act respecting the Agence métropolitaine de transport (R.S.Q., chapter A-7.02)

Charter of Ville de Montréal (R.S.Q., chapter C-11.4)

Charter of Ville de Québec (R.S.Q., chapter C-11.5)

Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01)

Municipal Powers Act (R.S.Q., chapter C-47.1)

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)

Civil Protection Act (R.S.Q., chapter S-2.3)

Act respecting public transit authorities (R.S.Q., chapter S-30.01)

Municipal Works Act (R.S.Q., chapter T-14)

Act to amend the Act respecting municipal courts, the Courts of Justice Act and other legislative provisions (2002, chapter 21)

Orders in Council amended:

Order in Council 1211-2005 dated 7 December 2005

Order in Council 1214-2005 dated 7 December 2005

(Cont'd on next page)

Explanatory notes

This Act introduces changes in the urban agglomeration powers exercised by the urban agglomeration of Longueuil in order to exclude jurisdiction over industrial parks, thoroughfares making up the arterial road system of the urban agglomeration and certain components of the water supply and water purification systems. Industrial parks, thoroughfares, and water and sewer mains located in industrial parks are also excluded from the urban agglomeration powers exercised by the urban agglomeration of Québec. These powers are to be exercised by the related municipalities.

The Act increases the number of members of the board of directors of the Société de transport de Longueuil to 12, comprising six representatives from the regular council of Ville de Longueuil, one from the council of each of the reconstituted municipalities of the urban agglomeration and two from among users of public transit services.

The Act provides for the creation of a board of arbitration to revise the list of equipment, infrastructures and activities of collective interest, as well as the plans for the arterial road system and water supply and water purification systems over which the urban agglomeration council of Ville de Québec has jurisdiction. It sets in place a mechanism to limit the changes made to the list and the plans by the board of arbitration.

Under the Act, from the fiscal year 2008, any urban agglomeration expenditure of the urban agglomeration of Québec or the urban agglomeration of Longueuil is to be financed by the aliquot shares paid by the related municipalities in the proportions determined by the urban agglomeration council.

The Act amends the Act respecting municipal taxation to provide that a body may no longer apply to the Commission municipale du Québec for recognition giving rise to a business tax exemption if, at the time of the application, there is no business tax imposed by the municipality concerned. Provision is also made for the lapsing by operation of law of recognition previously granted by the Commission municipale du Québec if the municipality ceases to impose the business tax. Lastly, it provides that, for the purposes of the fiscal year 2007, Ville de Montréal is deemed to have imposed a business tax for the application of the provisions relating to exemptions resulting from recognition granted by the Commission.

The Act simplifies the process for claiming compensations in lieu of taxes for immovables in the education and the health and social services sectors by providing that the extracts from the roll that contain the entries used to calculate the amounts due and are sent to the Minister of Municipal Affairs and Regions by the municipalities stand in lieu of a request for payment.

Under the Act, in accordance with the agreement in principle concerning subway cost sharing, the municipalities forming part of the territory of the Agence métropolitaine de transport and situated outside the urban agglomeration of Montréal are bound to contribute to the financing of the subway for the years 2007 to 2011. In addition, the Communauté métropolitaine de Montréal will be required to approve the part of the capital expenditures program of the Société de transport de Montréal specific to the capital expenditures related to the subway network, as well as any loan with a term of more than five years ordered by the Société for the network.

The Act authorizes a municipality to pass a resolution ordering construction or improvement work when the cost of the work is financed by sums appropriated from its working fund or obtained by means of a loan ordered by a by-law that sets out the purpose of the loan in general terms. The Act also grants local municipalities the power to maintain a private waste water treatment system at the owner's expense.

Lastly, the Act contains various other provisions relating to certain specific situations.



Chapter 10

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

[Assented to 25 October 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE AGENCE MÉTROPOLITAINE DE TRANSPORT

c. A-7.02, s. 48,
replaced.

1. Section 48 of the Act respecting the Agence métropolitaine de transport (R.S.Q., chapter A-7.02) is replaced by the following section:

Subway deficit.

“48. The municipalities in the area of jurisdiction of the Agency that are situated outside the territory of the urban agglomeration of the island of Montréal are bound to contribute to the financing of the subway for the years 2007 to 2011. The annual amount of the contribution of each municipality is determined in accordance with the agreement in principle concerning the rules for apportioning the subway deficit approved by resolution CC07-009 adopted by the council of the Communauté métropolitaine de Montréal on 22 February 2007 and attached to the resolution.”

c. A-7.02, s. 50,
replaced.

2. Section 50 of the Act is replaced by the following section:

Agreement.

“50. The Agency may make an agreement with the Communauté métropolitaine de Montréal with respect to collecting the contributions referred to in section 48 and, in particular, the manner of collecting them.”

CHARTER OF VILLE DE MONTRÉAL

c. C-11.4, Chap. II,
Div. VII, ss. 58-71,
repealed.

3. Division VII of Chapter II of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4), comprising sections 58 to 71, is repealed.

c. C-11.4, Sched. C,
am.

4. Schedule C to the Charter is amended by inserting the following chapter after section 231.1:

“CHAPTER V.1

“CONSEIL DES ARTS DE MONTRÉAL

Establishment.

“231.2. An arts council is established under the name “Conseil des arts de Montréal”.

Legal person.	The arts council is a legal person established in the public interest.
Functions.	<p>“231.3. The arts council has the following functions:</p> <p>(1) to draw up and keep a permanent list of the associations, societies, organizations, groups or persons engaged in artistic and cultural activities in the urban agglomeration of Montréal;</p> <p>(2) to combine, co-ordinate and promote artistic or cultural initiatives in the urban agglomeration of Montréal; and</p> <p>(3) within the limits of the revenues available for that purpose and in conformity with the programs referred to in section 231.14, to designate the associations, societies, organizations, groups or persons and the artistic or cultural events to which or in respect of which grants, prizes or other forms of financial assistance are to be paid.</p>
Other powers and duties.	The urban agglomeration council may, by by-law, confer any other power on the arts council or impose on it any other duty it considers advisable to better enable it to attain its objects.
Constituting by-law.	“231.4. The arts council shall determine, by a by-law submitted to the urban agglomeration council for approval, the number of members composing the arts council, the qualifications they must have, the duration of their terms and the time and method of their appointment and replacement.
Internal management.	It shall also determine, in the same manner, the rules of internal management and operation of the arts council, and the rules of procedure for its meetings.
Members.	“231.5. The members of the arts council must be Canadian citizens and be domiciled in the urban agglomeration of Montréal.
Appointment.	“231.6. After consulting bodies it considers representative of the arts community, the urban agglomeration council shall appoint the members of the arts council and designate a president and two vice-presidents from among the members, by a decision made by a two-thirds majority of the votes cast.
Expenses.	“231.7. The members of the arts council are not remunerated. However, they are entitled to reimbursement by the arts council for all expenses authorized by the arts council and incurred by the members in the exercise of their functions.
Treasurer.	“231.8. The treasurer of the city or such assistant as the treasurer may designate is by virtue of office the treasurer of the arts council.
Guiding principles.	“231.9. The urban agglomeration council shall determine the guiding principles of the arts council.

Action plan and budget.	“231.10. On or before 31 October, the arts council shall send the urban agglomeration council its action plan and budget for the following fiscal year, for approval.
Fiscal year.	“231.11. The fiscal year of the arts council coincides with that of Ville de Montréal.
Audit.	The city’s auditor shall audit the financial statements of the arts council and, within 120 days following the end of the fiscal year, make a report of that audit to the urban agglomeration council.
Financial statements and activities report.	“231.12. Within 120 days following the end of the fiscal year, the arts council shall send the urban agglomeration council a copy of its financial statements and a report on its activities for the fiscal year.
Revenues.	“231.13. The following revenues are available to the arts council: (1) the sums voted annually for that purpose out of the part of the city’s budget under the responsibility of the urban agglomeration council; (2) the sums mentioned in subparagraph 1 that have not been used before the end of the fiscal year; (3) the gifts, legacies and grants made to the arts council; and (4) any other revenue, in particular the interest produced by the revenues mentioned in subparagraphs 1 to 3.
Minimum amount to be allocated.	The urban agglomeration council may, by by-law, prescribe the minimum amount that must be allocated annually for the purposes of subparagraph 1 of the first paragraph. As long as the by-law is in force, the treasurer of the city must include the amount prescribed in the certificate the treasurer prepares in accordance with section 474 of the Cities and Towns Act (chapter C-19).
Amount reserved.	Out of the amounts other than those mentioned in subparagraphs 1 and 2 of the first paragraph, the arts council, with the approval of the urban agglomeration council, may reserve a part in respect of which it uses only the interest for the purposes mentioned in section 231.14.
Use of funds.	“231.14. The revenues available to the arts council are used exclusively to defray the administrative costs of the arts council and to pay grants, prizes and other forms of financial assistance in conformity with the terms of the programs established by the council and approved by the urban agglomeration council.
Provisions applicable.	“231.15. Sections 573 to 573.3.4 of the Cities and Towns Act (chapter C-19) apply to the arts council with the necessary modifications. The arts council is deemed to be a local municipality for the purposes of the regulation made under section 573.3.0.1 of that Act.”

CHARTER OF VILLE DE QUÉBEC

c. C-11.5, Sched. C,
s. 73, am.

5. Section 73 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by replacing “this paragraph” in the eighth line of the first paragraph by “this section”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE
DE MONTRÉAL

c. C-37.01, s. 158, am.

6. Section 158 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by adding the following paragraphs after the third paragraph:

Approval.

“The Community shall approve the part of the program of capital expenditures of the Société de transport de Montréal specific to the capital expenditures related to the subway network, as well as any loan with a term of more than five years ordered by the Société for the network, when the sum of repayment exceeds five years.

Decision by council.

The decision to approve that part of the program of capital expenditures or a loan for the subway network must be made by a two-thirds majority of the votes cast. If approval is refused, the refused proposal may be submitted to the council of the Community again if a period of at least 15 days has elapsed; a simple majority then suffices to approve the proposal.”

MUNICIPAL POWERS ACT

c. C-47.1, s. 25.1,
added.

7. The Municipal Powers Act (R.S.Q., chapter C-47.1) is amended by inserting the following section after section 25:

Private waste water
treatment system.

“**25.1.** A local municipality may maintain a private waste water treatment system at the expense of the owner of the immovable.”

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL
POWERS IN CERTAIN URBAN AGGLOMERATIONS

c. E-20.001, s. 19, am.

8. Section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) is amended by replacing “first aid” in subparagraph *a* of paragraph 8 by “first responder”.

c. E-20.001, s. 22, am.

9. Section 22 of the Act is amended by adding the following paragraph after the fourth paragraph:

Provisions not
applicable.

“The fourth paragraph does not apply to the urban agglomeration council of Québec. In that case, the document identifying the thoroughfares forming the arterial road system in the urban agglomeration is amended in accordance with Chapter III.1.”

c. E-20.001, s. 25, am. **10.** Section 25 of the Act is amended by replacing “, the urban agglomeration of Québec and the urban agglomeration of Longueuil” in the first and second lines of the first paragraph by “and the urban agglomeration of Québec”.

c. E-20.001, s. 27, am. **11.** Section 27 of the Act is amended by adding the following paragraph after the third paragraph:

Provision not applicable. “The third paragraph does not apply to the urban agglomeration council of Québec. In that case, the document identifying the water and sewer mains that are not purely local is amended in accordance with Chapter III.1.”

c. E-20.001, s. 28, am. **12.** Section 28 of the Act is amended by replacing “those referred to in section 25” in the first and second lines of the first paragraph by “the urban agglomeration of Montréal, the urban agglomeration of Québec and the urban agglomeration of Longueuil”.

c. E-20.001, s. 39, am. **13.** Section 39 of the Act is amended by adding the following paragraph after the second paragraph:

Provision not applicable. “The second paragraph does not apply to the urban agglomeration council of Québec. In that case, the list of equipment, infrastructures and activities of collective interest is amended in accordance with Chapter III.1.”

c. E-20.001, Chap. III.1, ss. 44.1-44.4, added. **14.** The Act is amended by inserting the following after section 44:

“CHAPTER III.1

“BOARD OF ARBITRATION

Board of arbitration established. **“44.1.** In the urban agglomeration of Québec, a board of arbitration is established to identify, in accordance with section 44.3,

(1) the thoroughfares forming the arterial road system in the urban agglomeration;

(2) the water and sewer mains that are not purely local; and

(3) the equipment, infrastructures or activities of collective interest.

Members. **“44.2.** The board of arbitration is composed of three members designated as follows:

(1) the mayors of the reconstituted municipalities designate one, in the manner they choose;

(2) the central municipality, acting through its regular council following a report of the executive committee that may not be amended, designates one; and

(3) the Minister designates one.

Power.

“44.3. At the request of a related municipality, the board may, if it has never done so, evaluate whether

(1) thoroughfares should be included in the arterial road system of the urban agglomeration;

(2) water or sewer mains are not purely local; and

(3) equipment, infrastructures or activities are of collective interest, taking into account the conditions and criteria set out in section 40.

Mandate.

For the purposes of the first paragraph, the mandate of the board may only concern thoroughfares, mains, equipment or infrastructures acquired or built by the related municipality on or after 25 October 2007 or activities carried on on or after that date.

Decision.

The board must send its decision within 30 days after receiving the request, to the related municipalities of the urban agglomeration and to the Minister. If the board determines that thoroughfares, mains, equipment, infrastructures or activities must be added to a document referred to in section 22, 27 or 39, it makes the amendment, which comes into force on the date of its publication in the *Gazette officielle du Québec*.

By-law.

“44.4. If thoroughfares, mains, equipment or infrastructures were acquired or built by a related municipality before 25 October 2007 or activities were carried on before that date, the urban agglomeration council may, by by-law, add them to a document referred to in section 22, 27 or 39, or remove them from it. The decision to adopt the by-law must be made by a majority of the votes cast, and the majority must include both a majority of the votes cast by the members representing the central municipality and the votes cast by one member representing a reconstituted municipality.

By-law.

If the board of arbitration has already examined thoroughfares, mains, equipment or infrastructures acquired or built by a related municipality on or after 25 October 2007, or activities carried on on or after that date, the urban agglomeration council may, by a by-law subject to the right of objection under section 115, add them to a document referred to in section 22, 27 or 39 or remove them from it.

Coming into force.

An amendment made under the first or second paragraph must be sent to the Minister and it comes into force on the date of its publication in the *Gazette officielle du Québec*.”

c. E-20.001, s. 104,
repealed.

15. Section 104 of the Act is repealed.

c. E-20.001, s. 112,
am.

16. Section 112 of the Act is amended by striking out the third paragraph.

c. E-20.001, s. 115,
am.

17. Section 115 of the Act is amended by replacing “, 99.1 or 112” in the first paragraph by “or 99.1”.

c. E-20.001, s. 115.1,
am.

18. Section 115.1 of the Act is amended by striking out “or 112” in subparagraph 2 of the first paragraph.

c. E-20.001, Title IV.1,
Chaps. I and II,
Divs. I, II and III,
ss. 118.2-118.23,
added.

19. The Act is amended by inserting the following after section 118.1:

“TITLE IV.1

**“SPECIAL PROVISIONS APPLICABLE TO THE URBAN
AGGLOMERATIONS OF QUÉBEC AND LONGUEUIL**

“CHAPTER I

“ALIQOT SHARES

Financing of
expenditures.

“118.2. An expenditure incurred by Ville de Québec or Ville de Longueuil in the exercise of an urban agglomeration power is financed by the aliquot shares paid by the related municipalities of the urban agglomeration concerned.

Other source of
financing.

The first paragraph does not prevent the central municipality from financing such an expenditure by revenue from a source other than a tax or a compensation. The only mode of tariffing that may be provided for by the central municipality for that purpose is a fixed amount referred to in subparagraph 3 of the second paragraph of section 244.2 of the Act respecting municipal taxation (chapter F-2.1) or an amount exigible in the same manner as a subscription.

Apportionment.

“118.3. Urban agglomeration expenditures are apportioned among the related municipalities in proportion to their respective fiscal potentials within the meaning of section 261.5 of the Act respecting municipal taxation (chapter F-2.1), which applies after replacing “0.48” in subparagraph 2 of the first paragraph by “1.65”.

By-laws.

However, the urban agglomeration council may provide, by a by-law subject to the right of objection under section 115,

(1) that all or part of the urban agglomeration expenditures be apportioned according to another criterion, including any change to an element of the criterion set out in the first paragraph; or

(2) that a related municipality not contribute to the payment of part of those expenditures.

Determination of
aliquot shares.

“118.4. The urban agglomeration council may, by a by-law subject to the right of objection under section 115, prescribe the manner in which the aliquot shares and their payment by the related municipalities are determined.

Provisions of by-law.

The by-law may, in particular, prescribe, for every possible situation with respect to the coming into force of the part of the budget of the central municipality related to the exercise of its urban agglomeration powers,

(1) the date on which the data used to establish provisionally or finally the basis of apportionment of the urban agglomeration expenditures are to be considered;

(2) the time limit for determining each aliquot share and for informing each related municipality of it;

(3) the obligation of each related municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment; and

(6) the adjustments that may result from the deferred coming into force of a part of the budget of the central municipality related to the exercise of its urban agglomeration powers or from the successive use of provisional and final data in determining the basis of apportionment of the urban agglomeration expenditures.

Applicable provision.

“118.5. For the purpose of financing the urban agglomeration expenditure that is the contribution of the central municipality to the financing of the expenditures of the transit authority governed by the Act respecting public transit authorities (chapter S-30.01) whose territory corresponds to the urban agglomeration, section 488 of the Cities and Towns Act (chapter C-19) applies to each related municipality as if the aliquot share was an amount payable directly to the transit authority.

“CHAPTER II

“MODIFICATIONS

Applicability.

“118.6. This chapter applies for the purpose of modifying or rendering inapplicable certain provisions of this Act with regard to the urban agglomerations of Québec and Longueuil.

“DIVISION I

“MODIFICATIONS APPLICABLE TO THE URBAN AGGLOMERATION OF LONGUEUIL

s. 19, am. for Longueuil.

“118.7. Section 19 is modified

(1) by striking out paragraph 3;

(2) by replacing paragraph 5 by the following paragraphs:

“(5) water supply as far as the following equipment is concerned:

(a) water collection works, including water intakes;

(b) supply lines;

(c) filtration plants;

(d) reservoirs;

(e) chlorination stations; and

(f) any other equipment on the list drawn up under section 39;

“(5.1) water purification as far as the following equipment is concerned:

(a) treatment plants;

(b) outfalls;

(c) pumping or lift stations that ensure gravity flow to a treatment plant;
and

(d) any other equipment on the list drawn up under section 39;”;

(3) by striking out “industrial parks and” in subparagraph *e* of paragraph 11.

ss. 22-24.1 not
applicable to
Longueuil.

“**118.8.** Division III of Chapter II of Title III, comprising sections 22 to 24.1, does not apply.

ss. 25-28, replaced for
Longueuil.
Exception.

“**118.9.** Sections 25 to 28 are replaced by the following section:

“**25.** The exclusive jurisdiction of Ville de Longueuil over water purification does not apply in the territory of Ville de Saint-Bruno-de-Montarville.”

s. 115, am. for
Longueuil.

“**118.10.** Section 115 is modified by replacing “22, 27, 30, 34, 36, 38, 39, 41, 47, 55, 56, 69, 78, 85 or 99.1” in the first paragraph by “30, 37, 38, 39, 41, 47, 55, 56, 69, 99.1, 118.3 or 118.4”.

“DIVISION II

“MODIFICATIONS APPLICABLE TO THE URBAN AGGLOMERATION OF QUÉBEC

s. 19, am. for Québec.

“**118.11.** Section 19 is modified by striking out “industrial parks and” in subparagraph *e* of paragraph 11.

s. 115, am. for Québec.

“118.12. Section 115 is modified by replacing “22, 27, 30, 34, 36, 38, 39, 41, 47, 55, 56, 69, 78, 85 or 99.1” in the first paragraph by “22, 27, 30, 37, 38, 39, 41, 47, 55, 56, 69, 99.1, 118.3 or 118.4”.

“DIVISION III

“MODIFICATIONS APPLICABLE TO BOTH URBAN AGGLOMERATIONS

ss. 32-36 not applicable to Longueuil or to Québec.

“118.13. Division VIII of Chapter II of Title III, comprising sections 32 to 36, does not apply.

s. 37, replaced for Longueuil and Québec.

“118.14. Section 37 is replaced by the following section:

Assistance for business.

“37. The exclusive jurisdiction of the central municipality over assistance intended specifically for business consists, as regards tax credits, in prescribing, by a by-law subject to the right of objection under section 115, the rules that a related municipality, including the central municipality, must comply with when establishing a program for granting such a credit.”

s. 46, am. for Longueuil and Québec.

“118.15. Section 46 is modified by striking out “or levy taxes” in the second line of the second paragraph.

s. 70, am. for Longueuil and Québec.

“118.16. Section 70 is modified by replacing “tout” in the first line in the French text by “le”.

s. 76, am. for Longueuil and Québec.

“118.17. Section 76 is modified

(1) by replacing “any tax or other method of financing imposed” in the first and second lines of the first paragraph by “any method of financing ordered”;

(2) by striking out the second paragraph.

ss. 78-89, 91-99 and 100-108 not applicable to Longueuil or to Québec.

“118.18. Sections 78 to 89, 91 to 99 and 100 to 108 do not apply.

s. 110, am. for Longueuil and Québec.

“118.19. Section 110 is modified by replacing “taxes and other methods of financing imposed” in the seventh line of the first paragraph by “methods of financing ordered”.

s. 114 not applicable to Longueuil or to Québec.

“118.20. Section 114 does not apply.

s. 115.1, am. for Longueuil and Québec.

“118.21. Section 115.1 is modified

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

“(1) is provided for under section 118.3 or 118.4;”;

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

Reduction of an aliquot share.

“The possibility that an overpayment of an aliquot share referred to in section 118.2 be used to reduce an aliquot share determined for the following fiscal year is one way of managing the resolutive effects of a refusal.”

s. 116, am. for Longueuil and Québec.

“118.22. Section 116 is modified by striking out the first paragraph.

s. 118.1, am. for Longueuil and Québec.

“118.23. Section 118.1 is modified by replacing “When the taxes and other revenues” at the beginning of the third paragraph by “When the revenues”.”

c. E-20.001, s. 33 and heading of Title V, Chap. IV, am.

20. The Act is amended by replacing “agglomeration” in section 33 and in the heading of Chapter IV of Title V by “urban agglomeration”.

ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1, s. 243.4, am.

21. Section 243.4 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by striking out the third paragraph.

c. F-2.1, s. 243.15, am.

22. Section 243.15 of the Act is amended by adding the following paragraph at the end:

Lapse of recognition.

“Recognition giving rise to a business tax exemption also lapses by operation of law if the municipality having jurisdiction ceases to impose the tax.”

c. F-2.1, s. 243.16, am.

23. Section 243.16 of the Act is amended

(1) by replacing “of recognition by operation of law” in the first line of the first paragraph by “provided for in the first paragraph of section 243.15”;

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

Effective date.

“The lapsing provided for in the second paragraph of section 243.15 takes effect on 1 January of the fiscal year for which the business tax ceases to be imposed.”

c. F-2.1, s. 254.1, am.

24. Section 254.1 of the Act is amended by adding the following paragraph at the end:

Validity of substitution.

“If, under the regulation, the Minister is required to pay the amount in respect of an immovable contemplated in any of the last three paragraphs of section 255, sending an extract from the property assessment roll concerning the immovable, as provided for in section 80.2, stands in lieu of filing the demand for payment in respect of the immovable. The substitution is only valid if the extract includes every entry contained on the roll and needed to calculate the amount and if the extract is sent within the time limit prescribed in section 80.2. It is not valid in respect of a demand for payment resulting from an alteration to the roll.”

CIVIL PROTECTION ACT

c. S-2.3, s. 43, am.

25. Section 43 of the Civil Protection Act (R.S.Q., chapter S-2.3) is amended by adding the following at the end of the second paragraph: “The council may designate one of its members to act as acting mayor if the mayor is absent or unable to act. If the council of Ville de Montréal avails itself of this power, it may also designate the chair of the Commission de la sécurité publique of the urban agglomeration of Montréal to replace the mayor if the designated council member is absent.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

c. S-30.01, s. 11,
replaced.

26. Section 11 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01) is replaced by the following section:

Composition of board.

“11. Despite section 6, the board of directors of the Société de transport de Longueuil is composed of 12 members designated as follows:

(1) Ville de Longueuil, acting through its regular council, designates six members from that council;

(2) Ville de Longueuil, acting through its urban agglomeration council, designates two members from among the residents of the urban agglomeration, one of whom is a user of the public transit system and one of whom is a user of services adapted to the needs of handicapped persons;

(3) each of the other municipalities whose territory is included in the urban agglomeration designates one member from among its council members.

Residence.

For the purposes of subparagraph 2 of the first paragraph, one of the users must be a resident of the central municipality and the other a resident of another municipality whose territory is included in the urban agglomeration.”

c. S-30.01, s. 158, am.

27. Section 158 of the Act is amended by replacing the second paragraph by the following paragraph:

Copies.

“That part of the program must be sent for approval to the Communauté métropolitaine de Montréal; a copy must also be sent to the Agence métropolitaine de transport. Sections 134 and 135 apply with the necessary modifications.”

c. S-30.01, s. 158.1,
added.

28. The Act is amended by inserting the following section after section 158:

Approvals.

“158.1. In addition to the approvals required under section 123, loans ordered by the Société de transport de Montréal for the subway network must also be approved by the Communauté métropolitaine de Montréal when the term of repayment exceeds five years.”

c. S-30.01, ss. 1, 8, 9 and 114, am.

29. The Act is amended by replacing “agglomeration” wherever it appears in sections 1, 8, 9 and 114 by “urban agglomeration”.

MUNICIPAL WORKS ACT

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

30. Section 2 of the Municipal Works Act (R.S.Q., chapter T-14) is amended

(1) by inserting the following paragraphs after paragraph 2:

“(2.1) a part of its working fund not otherwise appropriated;

“(2.2) a part of the sums obtained by means of a loan ordered by a by-law referred to in the second paragraph of section 544 of the Cities and Towns Act (chapter C-19) or article 1063 of the Municipal Code of Québec (chapter C-27.1) not otherwise appropriated;”;

(2) by replacing “two or three” in the first line of paragraph 4 by “two or more”.

ACT TO AMEND THE ACT RESPECTING MUNICIPAL COURTS, THE COURTS OF JUSTICE ACT AND OTHER LEGISLATIVE PROVISIONS

2002, c. 21, s. 54, am.

31. Section 54 of the Act to amend the Act respecting municipal courts, the Courts of Justice Act and other legislative provisions (2002, chapter 21) is amended by replacing “2007” by “2008”.

OTHER AMENDING PROVISIONS

Québec

O.C. 1211-2005, s. 33, am.

32. Section 33 of Order in Council 1211-2005 dated 7 December 2005, concerning the urban agglomeration of Québec, amended by section 57 of Order in Council 1003-2006 dated 2 November 2006, is again amended by inserting “, except those situated in an industrial park,” after “September 2005”.

O.C. 1211-2005, s. 34, am.

33. Section 34 of the Order in Council is amended by inserting “, except those situated in an industrial park,” after “2005” in the fourth line.

O.C. 1211-2005, s. 54, am.

34. Section 54 of the Order in Council, amended by section 61 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the third paragraph by “revenues deriving from the aliquot shares paid by the related municipalities”.

O.C. 1211-2005, ss. 56, 57 and 58, repealed.

35. Sections 56, 57 and 58 of the Order in Council are repealed.

O.C. 1211-2005, s. 60, am.

36. Section 60 of the Order in Council is amended by replacing the seventh paragraph by the following paragraph:

“For the purpose of financing the expenditures resulting from the application of the third, fourth and fifth paragraphs, the urban agglomeration council may set by by-law the aliquot share of the expenditures relating to a contract or agreement that is to be payable by each municipality concerned.”

O.C. 1211-2005,
s. 62.1, repealed.

37. Section 62.1 of the Order in Council, enacted by section 62 of Order in Council 1003-2006 dated 2 November 2006, is repealed.

Longueuil

O.C. 1214-2005, s. 5,
am.

38. Section 5 of Order in Council 1214-2005 dated 7 December 2005, concerning the urban agglomeration of Longueuil, is amended by adding the following at the end of the third paragraph: “However, if the mayor made the designation in advance and neither the mayor nor the designated person is present at a meeting of the urban agglomeration council, the council of the related municipality has exclusive power, until the next general election, to designate a councillor to replace the mayor.”

O.C. 1214-2005, s. 13,
replaced.

39. Section 13 of the Order in Council, amended by section 12 of Order in Council 549-2006 dated 14 June 2006, by section 2 of Order in Council 910-2006 dated 5 October 2006 and by section 65 of Order in Council 1003-2006 dated 2 November 2006, is replaced by the following section:

“13. Subject to any provision of an Act requiring a decision to be made unanimously, the decisions of the urban agglomeration council are made by a two-thirds majority of the votes of the members of the council.

When a proposal submitted to the urban agglomeration council is the subject of a negative decision, it may, unless the decision was made by a two-thirds majority of the votes of the members of the council, be submitted to the Commission municipale du Québec, which then decides instead of the council, without however being able to change the proposal.

The decision of the urban agglomeration council to submit the proposal to the Commission municipale du Québec is made by a majority of the votes cast by the representatives of the central municipality or by the representatives of the reconstituted municipalities. For the purposes of that decision and despite section 12, the quorum that applies is a majority of the representatives of the central municipality or the representatives of the reconstituted municipalities, depending on whether the decision is made by the first or the second group.

If that is the case, the central municipality is to send to the Commission all the documents useful or necessary for making a decision, and any other document requested by the Commission. The Commission’s decision is considered to be a decision of the urban agglomeration council, except that the right of objection under section 115 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations does not apply.”

O.C. 1214-2005,
s. 13.1, added.

40. The Order in Council is amended by inserting the following section after section 13:

“13.1. If, during the discussion and vote on a matter referred to the urban agglomeration council, a member of the regular council of the central municipality or the council of a reconstituted municipality does not act in conformity with the stance taken by the council of the municipality the member represents, or does not take part in the discussion or vote, the member is deemed to have voted in conformity with the stance taken by the council of the municipality the member represents.

The first paragraph applies to the extent that the decision made by the regular council of the central municipality or the council of a reconstituted municipality was sent to the urban agglomeration council before the meeting in which the matter referred to in the first paragraph was referred to it.”

O.C. 1214-2005,
ss. 34-36, repealed.

41. Sections 34 to 36 of the Order in Council are repealed.

O.C. 1214-2005, s. 57,
am.

42. Section 57 of the Order in Council, amended by section 72 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the fourth paragraph by “revenues deriving from the aliquot shares paid by the related municipalities”.

O.C. 1214-2005, ss. 61
and 62, repealed.

43. Sections 61 and 62 of the Order in Council are repealed.

O.C. 1214-2005, s. 68,
am.

44. Section 68 of the Order in Council is amended by replacing the seventh paragraph by the following paragraph:

“For the purpose of financing the expenditures resulting from the application of the third, fourth and fifth paragraphs, the urban agglomeration council may set by by-law the aliquot share of the expenditures relating to a contract or agreement that is to be payable by each municipality concerned.”

O.C. 1214-2005,
s. 70.2, repealed.

45. Section 70.2 of the Order in Council, enacted by section 18 of Order in Council 549-2006 dated 14 June 2006 and amended by section 73 of Order in Council 1003-2006 dated 2 November 2006, is repealed.

O.C. 1214-2005,
s. 70.4, repealed.

46. Section 70.4 of the Order in Council, enacted by section 18 of Order in Council 549-2006 dated 14 June 2006 and amended by section 74 of Order in Council 1003-2006 dated 2 November 2006, is repealed.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Averaging of variation
in taxation values.

47. A reconstituted municipality, within the meaning of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), whose property assessment roll came into force on 1 January 2007 and has an extended application period ordered under the second paragraph of section 140 of the Act to again amend various legislative provisions respecting municipal affairs (2006, chapter 60), that did not apply, in 2007, the modifications concerning the averaging of the variation in the taxable values resulting from the coming into force of the property assessment roll provided for in the schedule to the latter Act, despite section 144 of that

Act, may continue to not apply them if it adopts a resolution to that effect before its budget or any part of its budget for the fiscal year 2008 is adopted.

Acts valid.

Acts performed by a municipality referred to in the first paragraph in relation to an averaging measure may not be invalidated on the ground that the municipality did not apply in 2007 the modifications relating to that measure provided for in the schedule mentioned in the first paragraph.

Resolution.

48. For the purposes of sections 138 to 144 and the schedule to the Act to again amend various legislative provisions respecting municipal affairs (2006, chapter 60), the urban agglomeration council of Ville de Longueuil may adopt the resolution referred to in the first paragraph of section 141 of that Act before 14 November 2007. The following modifications apply for that urban agglomeration:

(1) the second and third paragraphs of section 143 of the Act are replaced by the following paragraph:

Averaging measure.

“In the case referred to in the second paragraph of section 140, a municipality that has begun to apply the averaging measure for its property assessment roll whose application period has been extended may decide to apply it with the modifications set out in the schedule, according to the rules applicable for the third and fourth fiscal years for which the property assessment roll applies. The resolution by which the municipality makes the decision must be adopted before its budget or any part of its budget for the fiscal year 2008 is adopted.”;

(2) the second paragraph of section 144 of the Act is modified by replacing “2007” by “2008”;

(3) paragraph 2 of sections 3 to 6 and 13 of the schedule to the Act are modified by replacing “three quarters” by “five sixths”.

Acts valid.

Acts performed before 25 October 2007, in anticipation of the coming into force of this section, with a view to the extension of the application period of the roll of a related municipality of the urban agglomeration of Longueuil, are valid.

Recognition revoked.

49. Recognition giving rise to a business tax exemption and granted by the Commission municipale du Québec under Division III.0.1 of Chapter XVIII of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) ceases to be in force on 25 October 2007 if, on that date, the business tax is not imposed in the territory of the local municipality in which the immovable concerned is situated.

Business tax.

For the purposes of subdivisions 1 to 5 and 7 of Division III.0.1 of Chapter XVIII of the Act respecting municipal taxation, Ville de Montréal is deemed to have imposed the business tax for the purposes of the fiscal year 2007.

Decision valid.	50. A decision made by a local municipality between 13 June 2002 and 25 October 2007 to order construction or improvement work, the cost of which is financed by sums obtained by means of a loan ordered by a by-law referred to in the second paragraph of section 544 of the Cities and Towns Act (R.S.Q., chapter C-19) or article 1063 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), may not be declared invalid solely because it was made by resolution.
Provisions not applicable.	51. Subject to the second paragraph, sections 2 to 9.1 of Order in Council 1210-2005 dated 7 December 2005, concerning various taxation measures related to the reorganization, do not apply to the related municipalities of the urban agglomerations of Québec and Longueuil.
Provisions applicable.	The provisions referred to in the first paragraph continue to have effect, for the purposes of section 149 of chapter 60 of the statutes of 2006, with the necessary modifications, with respect to the reconstituted municipalities of those urban agglomerations. The modifications include replacing the third paragraph of that section by the following paragraph:
Maximum amount.	“The amount of the loan may not exceed the total amount that the reconstituted municipality could have paid 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.”
Change in tax burden.	52. The urban agglomeration council of Ville de Québec or Ville de Longueuil may, 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), determine the change in the tax burden, for the related municipalities and their ratepayers arising, in the case of the urban agglomeration of Québec, from sections 15 to 19 and 32 to 36 and, in the case of the urban agglomeration of Longueuil, from sections 10, 12, 15 to 19 and 38 to 46, and provide measures for averaging the change in the tax burden over a maximum period of 10 years.
Borrowings.	A related municipality may borrow to reduce the financial impact of any change in the tax burden arising from the sections referred to in the first paragraph. The maximum term of the loan is 10 years and it may not be renewed. The loan by-law only requires the approval of the Minister of Municipal Affairs and Regions.
By-laws.	53. From 25 October 2007, the urban agglomeration council of Ville de Québec or Ville de Longueuil may, for the purpose of preparing its budget and that of the related municipalities for the fiscal year 2008, adopt a by-law under sections 118.3 and 118.4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), enacted by section 19. It may also, from that date, make any administrative decision to implement the changes arising from sections 10, 12, 15 to 19, 38 to 46 and 51 in the case of the urban agglomeration of Longueuil, and from sections 15 to 19, 32 to 36 and 51 in the case of the urban agglomeration of Québec.

Administrative
decision.

From 25 October 2007, the regular council of Ville de Québec or Ville de Longueuil and the council of each reconstituted municipality of the urban agglomeration of Québec or Longueuil may, for the purpose of preparing their budget for the fiscal year 2008, make any administrative decision to implement the changes provided for in sections 15 to 19, 32 to 36 and 51 in the case of the related municipalities of the urban agglomeration of Québec, and in sections 10, 12, 15 to 19, 38 to 46 and 51 in the case of the related municipalities of the urban agglomeration of Longueuil. They may also adopt a by-law providing for taxes and other financing methods for the collection of the revenues to finance the new expenditures arising from those changes.

Provisions deemed
amended.

54. A by-law ordering a loan, adopted by the urban agglomeration council of Québec or Longueuil before 25 October 2007 and imposing a tax or requiring a compensation to finance the repayment of the loan, is deemed to be amended for the purpose of replacing that tax or compensation by aliquot shares payable by the related municipalities and providing the central municipality with the same revenue the tax or compensation would have brought in.

Tax or compensation.

Every related municipality must, in any by-law on the financing of an aliquot share referred to in the first paragraph, impose a tax on the same immovables or require a compensation from the same persons as would have been affected by the urban agglomeration tax or compensation.

Loan by-law.

55. A loan by-law of a reconstituted municipality of the urban agglomeration of Québec or Longueuil made for the purposes of a loan under a provision mentioned in the first paragraph of section 51 to reduce the amount of taxes imposed for a fiscal year before the fiscal year 2008 continues to have effect.

Conseil des arts de
Montréal.

56. The Conseil des arts de Montréal established by section 231.2 of Schedule C to the Charter of Ville de Montréal (R.S.Q., chapter C-11.4), enacted by section 4, succeeds to the rights and obligations of the Conseil des arts de Montréal established by section 58 of the Charter, as it read before being repealed by section 3.

By-law.

Any by-law in force on 24 October 2007 and made under section 60 of the Charter of Ville de Montréal, as it read before being repealed by section 3, is deemed to be a by-law made under section 231.4 of Schedule C to the Charter, enacted by section 4.

c. C-11.4, Sched. C,
s. 231.14, am. until
31 December 2007.

Until 31 December 2007, section 231.14 of Schedule C to the Charter of Ville de Montréal, enacted by section 4, must be read as follows:

Use of funds.

“231.14. The funds available to the arts council are used exclusively to defray the administrative costs of the arts council and to pay grants, prizes and other forms of financial assistance in keeping with the strategic guidelines adopted by the urban agglomeration council.”

Property of thoroughfares and water or sewer mains.

57. The thoroughfares and water or sewer mains, except the mains referred to in paragraphs 5 and 5.1 of section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), that are the property of Ville de Longueuil under sections 24.1 and 27.1 of that Act become, on 1 January 2008, the property of the municipality in whose territory they are situated.

Property of immovables.

58. An immovable situated in an industrial park included in the territory of the urban agglomeration of Québec or Longueuil that, on 31 December 2007, is the property of the central municipality becomes, on 1 January 2008, the property of the reconstituted municipality in whose territory the immovable is situated.

Ville de Saint-Augustin-de-Desmaures.

59. Ville de Saint-Augustin-de-Desmaures succeeds to the rights and obligations of Ville de Québec with respect to the Corporation de développement économique de Saint-Augustin-de-Desmaures inc.

Members.

60. The members referred to in section 44.2 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), enacted by section 14, must be designated before 24 November 2007. If any of the members has not been designated by that date, the Minister of Municipal Affairs and Regions designates them.

First mandate.

61. The first mandate of the board of arbitration established under section 44.1 of that Act, enacted by section 14, is to revise

(1) the document referred to in section 22 of that Act that identifies the thoroughfares forming the arterial road system in the urban agglomeration;

(2) the document referred to in section 27 of that Act that identifies the water and sewer mains that are not purely local; and

(3) the list of equipment, infrastructures and activities of collective interest referred to in section 39 of that Act, taking into account the conditions and criteria set out in section 40 of that Act.

Mandate.

The mandate of the board concerns only the thoroughfares, mains, equipment and infrastructures acquired or built by a related municipality before 25 October 2007 and the activities carried on before that date.

Coming into force.

The revised documents and list must be sent to the related municipalities and to the Minister of Municipal Affairs and Regions before 24 December 2007; they come into force on the date of their publication in the *Gazette officielle du Québec*. If the revised document is a map, plan or other illustration, it comes into force on the date of the publication in the *Gazette officielle du Québec* of the decision of the board referring to that document.

End of term.

62. The term of the members of the board of directors of the Société de transport de Longueuil ends on 31 December 2007.

Annual payment.

63. As of the fiscal year 2008, the Gouvernement du Québec must pay an annual sum of \$1,400,000 to Ville de Québec, in addition to any amount it already pays the city.

Proceedings terminated.

64. The coming into force of this Act terminates any proceedings relating to a contestation of the following acts of Ville de Québec:

(1) resolutions CA-2005-0004 and CA-2006-0451 adopting the budgets related to the urban agglomeration powers for the fiscal years 2006 and 2007 and those budgets;

(2) the Règlement de l'agglomération sur l'imposition des taxes et des compensations pour l'exercice financier de 2006, R.A.V.Q. 7, and the Règlement de l'agglomération sur l'imposition des taxes et des compensations pour l'exercice financier de 2007, R.A.V.Q. 107;

(3) the Règlement de l'agglomération sur le partage des dépenses mixtes, R.A.V.Q. 5, the Règlement modifiant le Règlement de l'agglomération sur le partage des dépenses mixtes, R.A.V.Q. 38, and the Règlement modifiant le Règlement de l'agglomération sur le partage des dépenses mixtes relativement à certaines dépenses, R.A.V.Q. 27.

Effect.

65. Section 7 has effect from 1 January 2006.

Coming into force.

66. This Act comes into force on 25 October 2007, except sections 10, 12, 15 to 19, 26, 32 to 46, 51, 55 and 57 to 59, which come into force on 1 January 2008.

2007, chapter 11

THE RESIDENTIAL SWIMMING POOL SAFETY ACT

Bill 18

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs and Regions

Introduced 15 June 2007

Passed in principle 16 October 2007

Passed 25 October 2007

Assented to 25 October 2007

Coming into force: 25 October 2007

Legislation amended: None

Explanatory notes

The purpose of this Act is to allow the Government to make a regulation creating a uniform framework governing residential swimming pool safety while making it possible for municipalities to adopt stricter standards than those thus set by the Government. The Act stipulates that municipalities will be responsible for ensuring compliance with the rules prescribed.



Chapter 11

THE RESIDENTIAL SWIMMING POOL SAFETY ACT

[Assented to 25 October 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Object.	1. The object of this Act is to promote the protection of persons by creating a uniform framework governing residential swimming pool safety.
Regulation.	To that end, the Government may, by regulation, (1) set residential swimming pool safety standards; and (2) determine when non-compliance with a standard set under subparagraph 1 constitutes an offence and establish the fines for such offences.
Examination.	The first regulation made under the second paragraph must be examined by the competent committee of the National Assembly before it is adopted by the Government.
Local municipalities.	2. Local municipalities are to be responsible for ensuring compliance with the regulation made under section 1.
Stricter safety standards.	3. This Act does not prevent a local municipality from adopting safety standards stricter than those set out in the regulation made under section 1, provided they are not incompatible with them.
Replacement of less strict standards.	A municipal by-law containing a standard that is less strict than the standard set by the regulation made under section 1 is deemed to have been amended, and the standard set out in the by-law is deemed to have been replaced by the standard set by the regulation made under section 1.
Minister responsible.	4. The Minister of Municipal Affairs and Regions is responsible for the administration of this Act.
Coming into force.	5. This Act comes into force on 25 October 2007.

2007, chapter 12

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 23 MARCH 2006 AND TO CERTAIN OTHER BUDGET STATEMENTS

Bill 2

Introduced by Mr. Jean-Marc Fournier, Minister of Revenue

Introduced 21 June 2007

Passed in principle 17 October 2007

Passed 6 November 2007

Assented to 7 November 2007

Coming into force: 7 November 2007

Legislation amended:

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

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

Mining Duties Act (R.S.Q., chapter D-15)

Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1)

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

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

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

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

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

Act giving effect to the Budget Speech delivered on 12 June 2003 and to certain other budget statements (2004, chapter 21)

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

Explanatory notes

This Act amends various legislation to give effect to budgetary measures announced in the Budget Speech delivered on 23 March 2006 and in Information Bulletins published by the Ministère des Finances in 2004, 2005 and 2006. It also gives effect to certain measures announced in the Budget Speech delivered on 21 April 2005.

(Cont'd on next page)

Éditeur officiel

Québec 

Explanatory notes (Cont'd)

The Act amends the Mining Duties Act to set a new eligibility period for the acquisition of assets for which the additional depreciation allowance may be claimed.

The Act amends the Taxation Act to introduce, amend or abolish a number of fiscal measures specific to Québec. More specifically, the amendments deal with

- (1) the refundable tax credit for home support services for seniors;
- (2) the deduction concerning the residence of a member of the clergy or of a religious order;
- (3) the coming into force of the Individual and Family Assistance Act (2005, chapter 15), which replaces the Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001);
- (4) the refundable tax credits for scientific research and experimental development;
- (5) the introduction of a refundable tax credit for private partnership pre-competitive research;
- (6) the raising of the asset thresholds for corporations entitled to the refundable tax credit for scientific research and experimental development and the refundable design tax credit at the enhanced rate;
- (7) the application of the refundable tax credit for the production of sound recordings in respect of clips and digital audiovisual recordings;
- (8) the raising of the limit for the refundable tax credit for the production of performances;
- (9) fiscal measures relating to the development of the new economy;
- (10) the introduction of a non-refundable tax credit for the hiring of financial derivatives specialists;
- (11) the introduction of a refundable tax credit for the acquisition of pig manure treatment facilities;
- (12) the fiscal treatment of assistance, benefits and advantages for the purposes of tax credits for businesses and the corresponding special taxes; and
- (13) the public utility tax.

The Act also amends the Taxation Act to make amendments similar to those made to the Canada Income Tax Act by Bill C-13 (Statutes of Canada, 2006, chapter 4), assented to on 22 June 2006, and by Bill C-28 (Statutes of Canada, 2007, chapter 2), assented to on 21 February 2007. The Act thus gives effect to harmonization measures announced in the Budget Speech delivered on 23 March 2006 and in Information Bulletins published in 2005 and 2006. More specifically, the amendments deal with

- (1) the introduction of a deduction for tradespeople's tool expenses;
- (2) the rules applicable to fishers' capital gains;
- (3) the non-deductibility of interest charged under a fiscal law; and

(Cont'd on next page)

Explanatory notes (Cont'd)

(4) the penalty for filing a return late when the filing deadline was extended.

In addition, the Act amends the Act respecting the Ministère du Revenu and the Act respecting the Québec sales tax to make amendments similar to those made to the Excise Tax Act by Bill C-33 (Statutes of Canada, 2005, chapter 19), assented to on 13 May 2005, by Bill C-43 (Statutes of Canada, 2005, chapter 30), assented to on 29 June 2005, and by Bill C-13 (Statutes of Canada, 2006, chapter 4), assented to on 22 June 2006. The Act thus gives effect to harmonization measures announced in the Budget Speeches delivered on 30 March 2004 and 21 April 2005 and in Information Bulletins published in 2005 and 2006. More specifically, the amendments deal with

(1) a clarification of the general anti-avoidance rule;

(2) the accountability of the directors of a legal person for its failure to remit an amount it obtained as a net tax refund but was not entitled to; and

(3) the lowering of the GST rate to 6%.

Lastly, the Act amends other legislation to make various technical amendments, including consequential and terminology-related amendments.



Chapter 12

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 23 MARCH 2006 AND TO CERTAIN OTHER BUDGET STATEMENTS

[Assented to 7 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING PARENTAL INSURANCE

c. A-29.011, s. 43, am. **1.** (1) Section 43 of the Act respecting parental insurance (R.S.Q., chapter A-29.011) is amended by striking out “except for paragraph *v* of section 87 and section 154.1 of that Act,” in the definition of “business income” in the first paragraph.

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

c. A-29.011, s. 55, am. **2.** (1) Section 55 of the Act is amended by replacing “any of paragraphs *a* to *c*” by “any of subparagraphs *a* to *c* and *f* of the first paragraph”.

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

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

c. C-8.3, s. 4, am. **3.** (1) Section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended by striking out paragraph 1 of the definition of “qualified security”.

(2) Subsection 1 has effect from 16 March 2005.

c. C-8.3, s. 7, am. **4.** (1) Section 7 of the Act is again amended

(1) by replacing “were read without reference in paragraphs 1 and 2” in paragraph 3 by “were read without reference in paragraph 2”;

(2) by replacing paragraph 22 by the following paragraph:

“(22) carrying on back office activities, other than those that arise from back office activities referred to in this paragraph, for or on behalf of

(*a*) a corporation or partnership that operates an international financial centre, in relation to a qualified international financial transaction carried out by the corporation or partnership, except back office activities referred to in subparagraph *b* or *c*,

(b) a financial corporation or another corporation or partnership, in relation to a financial transaction carried out by a financial corporation and to which not more than one party is or includes a person resident in Canada,

(c) a financial corporation or another person or partnership, in relation to an insurance contract arising from the carrying on of a business of the insured and under which the premium is attributable exclusively or almost exclusively,

i. in the case of a damage insurance contract, to the occurrence of a risk outside Canada, and

ii. in the case of a contract of insurance of persons, to the coverage of a person not resident in Canada or of a person resident in Canada who is an expatriate because of employment outside Canada, or

(d) a person or partnership that is neither a corporation or partnership that operates an international financial centre nor a financial corporation, in relation to a qualified international financial transaction carried out by or on behalf of that person or partnership;”.

(2) Paragraph 1 of subsection 1 has effect from 16 March 2005.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2001.

c. C-8.3, s. 7.1, am.

5. (1) Section 7.1 of the Act is amended by replacing “in paragraph 25” in the second paragraph by “in paragraph 22 or 25”.

(2) Subsection 1 has effect from 31 March 2004.

c. C-8.3, s. 8, am.

6. (1) Section 8 of the Act is amended by replacing “in paragraphs 1 and 2” in subparagraph *b* of paragraph 1 and subparagraph *a* of paragraph 2 by “in paragraph 2”.

(2) Subsection 1 has effect from 16 March 2005.

MINING DUTIES ACT

c. D-15, s. 26.0.1, am.

7. (1) Section 26.0.1 of the Mining Duties Act (R.S.Q., chapter D-15) is amended

(1) by replacing “shall not exceed the lesser of” in the portion of the first paragraph before subparagraph 1 by “must not exceed the least of”;

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

“(1) the aggregate of

(a) the aggregate of all amounts each of which is 15% of the capital cost to the operator of each property, described in the second paragraph, in relation to that processing plant, and

(b) the lesser of

i. the aggregate of all amounts each of which is 15% of the capital cost to the operator of each property, described in the third paragraph, in relation to that processing plant, and

ii. zero, if the aggregate of all amounts each of which is the capital cost to the operator of each property, described in the third paragraph, in relation to that processing plant, is less than \$150,000,000;”;

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

“(3) the amount by which the aggregate of all amounts each of which is an amount allowed, in relation to that processing plant, under subparagraph *h.1* of paragraph 2 of section 8 in computing the annual profit of the operator for a preceding fiscal year is exceeded by the aggregate of

(a) the lesser of

i. the aggregate of all amounts each of which is the capital cost to the operator of each property, described in the second paragraph, in relation to that processing plant, and

ii. \$350,000,000, and

(b) the lesser of

i. the aggregate of all amounts each of which is the capital cost to the operator of each property, described in the third paragraph, in relation to that processing plant, and

ii. the lesser of

(1) \$200,000,000, and

(2) zero, if the aggregate of all amounts each of which is the capital cost to the operator of each property, described in the third paragraph, in relation to that processing plant, is less than \$150,000,000;

“(4) an amount that is the annual profit of the operator for the fiscal year, determined before deductions as an additional depreciation allowance and additional allowance for a northern mine referred to in subparagraphs *h.1* and *j* of paragraph 2 of section 8; and”;

(4) by replacing “réfère le premier alinéa” in the portion of the second paragraph before subparagraph 1 in the French text by “le premier alinéa fait référence”;

(5) by striking out subparagraph 3 of the second paragraph;

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

Property referred to.

“Property to which the first paragraph refers is property of the third class, within the meaning assigned by section 9, that

(1) was acquired new by the operator after 31 December 2003 and before 1 January 2008, otherwise than as property to replace another property;

(2) was used for the first time by the operator after 31 December 2003 and before 1 January 2008; and

(3) was, during a minimum period of 730 days beginning on the day of its first use, or during a shorter period in the case of the loss or involuntary destruction of the property by fire, theft or water or of a major breakdown of the property, held and regularly used in mining operation by the operator, in relation to the part of that period during which the operator owned the property, or by another person who acquired the property

(a) in the course of a reorganization in respect of which, if a dividend were received by a partnership in the course of the reorganization, section 308.1 of the Taxation Act (chapter I-3) would not apply to the dividend because of the application of section 308.3 of that Act, or

(b) from a person with whom the other person was not dealing at arm’s length, within the meaning of the Taxation Act, otherwise than because of a right referred to in paragraph *b* of section 20 of that Act, at the time the property was acquired.”

(2) Paragraphs 2, 3, when it enacts subparagraph 3 of the first paragraph of section 26.0.1 of the Act, and 6 of subsection 1 apply to a fiscal year that ends after 31 December 2003.

(3) Paragraph 3 of subsection 1, when it enacts subparagraph 4 of the first paragraph of section 26.0.1 of the Act, applies to a fiscal year that ends after 9 September 2004.

(4) Paragraph 5 of subsection 1 applies to a fiscal year that ends after 25 March 1997.

c. D-15, s. 26.0.3, replaced.

Associated operators.

8. (1) Section 26.0.3 of the Act is replaced by the following section:

“26.0.3. If in a fiscal year an operator is associated, within the meaning of Chapter IX of Title II of Book I of Part I of the Taxation Act (chapter I-3), with one or more other operators, each of the amounts referred to in

subparagraph 2 of the first paragraph of section 26.0.1, in subparagraph ii of subparagraph *a* of subparagraph 3 of that paragraph and in subparagraph 1 of subparagraph ii of subparagraph *b* of that subparagraph 3 must be allocated among the operators in the proportion established pursuant to an agreement a copy of which is to be sent to the Minister within six months after the end of their fiscal year and the amount allocated or the aggregate of the amounts allocated must be equal to

(1) \$50,000,000, or the lesser amount determined, where applicable, in accordance with section 26.0.2, for the amount referred to in that subparagraph 2;

(2) \$350,000,000 for the amount referred to in subparagraph ii of subparagraph *a* of that subparagraph 3; and

(3) \$200,000,000 for the amount referred to in subparagraph 1 of subparagraph ii of subparagraph *b* of that subparagraph 3.

Amounts allocated by the Minister.

In the absence of an agreement, or if the proportion is not established in a reasonable manner, the Minister shall allocate the amounts as is reasonable in the circumstances.”

(2) Subsection 1 applies to a fiscal year that ends after 31 December 2003.

c. D-15, s. 35.4, am.

9. (1) Section 35.4 of the Act is amended by inserting the following subparagraph after subparagraph *c* of paragraph 6:

“(c.1) the property is deemed to have been held by the purchaser and regularly used by the purchaser in a mining operation during any period throughout which the property was held and so used by the former owner; and”.

(2) Subsection 1 applies to a fiscal year that ends after 31 December 2003.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

c. F-3.2.1, s. 4, am.

10. Section 4 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 by replacing “undertakings” in subparagraph 3 of the first paragraph by “enterprises”.

c. F-3.2.1, s. 13, am.

11. Section 13 of the Act is amended

(1) by replacing “qualified undertakings” in paragraphs 1 and 4 by “eligible enterprises”;

(2) by replacing “undertakings” in paragraph 3 by “enterprises”.

- c. F-3.2.1, s. 14, am. **12.** Section 14 of the Act is amended by replacing “undertaking” wherever it appears by “enterprise”.
- c. F-3.2.1, s. 14.1, am. **13.** Section 14.1 of the Act is amended
- (1) by replacing “qualified undertaking” and “an undertaking” in the first paragraph by “eligible enterprise” and “an enterprise”, respectively;
 - (2) by replacing “undertaking” wherever it appears in the second paragraph by “enterprise”.
- c. F-3.2.1, s. 15, am. **14.** Section 15 of the Act is amended
- (1) by replacing “qualified investments” by “eligible investments” in the following provisions:
 - the second paragraph;
 - the portion of subparagraph 3 of the third paragraph before the formula;
 - subparagraphs 1, 2 and 3 of the fourth paragraph;
 - the portion of the fifth paragraph before subparagraph 1;
 - subparagraph 6 of the fifth paragraph;
 - subparagraph 8 of the fifth paragraph;
 - (2) by replacing “qualified undertakings” in subparagraphs 1 and 2 of the fifth paragraph by “eligible enterprises”;
 - (3) by replacing “an undertaking” wherever it appears in subparagraphs 4 and 5 of the fifth paragraph by “an enterprise”;
 - (4) by replacing “a qualified undertaking” wherever it appears in subparagraph 4 of the fifth paragraph by “an eligible enterprise”;
 - (5) by replacing “undertakings” in subparagraph 8 of the fifth paragraph by “enterprises”;
 - (6) by replacing “a qualified investment” in the tenth paragraph by “an eligible investment”.
- c. F-3.2.1, s. 15.0.1, am. **15.** Section 15.0.1 of the Act is amended
- (1) by replacing “undertaking” in subparagraphs 1, 2 and 3 of the first paragraph by “enterprise”;
 - (2) by replacing “qualified investments” in the second paragraph by “eligible investments”.

c. F-3.2.1, s. 15.1,
replaced.

Failure to comply.

16. Section 15.1 of the Act is replaced by the following section:

“15.1. If the Fund fails to comply, in a fiscal year, with the requirement set out in the second paragraph of section 15, it shall not issue class “A” shares or fractional shares in the following fiscal year for a total consideration exceeding the amount determined as follows:

(1) 75% of the total consideration paid for class “A” shares and fractional shares issued in the preceding fiscal year, excluding the total consideration paid for class “A” shares or fractional shares acquired and paid by payroll deduction in accordance with the provisions of Division IV or acquired under a subscription agreement entered into with an employer in favour of the employer’s employees, if the portion of the average investments concerned that are eligible investments is equal to 50 to 59% of the average net assets of the Fund for the preceding year;

(2) 50% of such consideration, if the portion of such average investments is equal to 40 to 49% of the average net assets; and

(3) 25% of such consideration, if the portion of such average investments is equal to 30 to 39% of the average net assets.

Restriction.

If the portion of such average investments is equal to a percentage that is less than 30% of the average net assets, the Fund shall not issue any class “A” share or fractional share in that fiscal year.

Applicability.

Class “A” shares and fractional shares acquired and paid by payroll deduction in accordance with the provisions of Division IV or acquired under a subscription agreement entered into with an employer in favour of the employer’s employees are excluded from the application of this section.”

c. F-3.2.1, s. 16, am.

17. Section 16 of the Act is amended

(1) by replacing “undertaking” wherever it appears in the first, third and fifth paragraphs by “enterprise”;

(2) by replacing “an undertaking”, “a qualified undertaking” and “the undertaking” in the second paragraph by “an enterprise”, “an eligible enterprise” and “the enterprise”, respectively.

c. F-3.2.1, s. 20,
replaced.

Prohibited practice.

18. Section 20 of the Act is replaced by the following section:

“20. The Fund may not invest in an enterprise in which a director referred to in any of subparagraphs 1, 2 and 4 of the first paragraph of section 4 or a senior executive other than a director has a major or controlling interest.”

c. F-3.2.1, s. 21, am.

19. Section 21 of the Act is amended by replacing “undertaking” wherever it appears in the second and third paragraphs by “enterprise”.

TAXATION ACT

c. I-3, s. 1, am. **20.** Section 1 of the Taxation Act (R.S.Q., chapter I-3) is amended

(1) by replacing “21.9.5” in the definition of “term preferred share” by “21.9.4.1”;

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

“fiscal law”.

““fiscal law” means a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31);”;

(3) by striking out the definition of “Minister”.

c. I-3, s. 21.1, am. **21.** (1) Section 21.1 of the Act is amended

(1) by replacing “paragraphs *d* and *e* of section 771.13” in the first, second and fourth paragraphs by “subparagraphs *d* to *f* of the first paragraph of section 771.13”;

(2) by replacing “section 776.1.5.6” in the first and fourth paragraphs by “sections 776.1.5.6, 776.1.12 and 776.1.13”.

(2) Paragraph 1 of subsection 1 has effect from 12 June 2003. However, when the first, second and fourth paragraphs of section 21.1 of the Act apply before 31 March 2004, they read as if “subparagraphs *d* to *f* of the first paragraph of section 771.13” was replaced by “subparagraphs *d* and *f* of the first paragraph of section 771.13”.

(3) Paragraph 2 of subsection 1 has effect from 23 March 2006.

c. I-3, s. 21.3.7, am.

22. (1) Section 21.3.7 of the Act is amended by replacing “paragraph *e* of section 771.13” in the portion before paragraph *a* by “subparagraph *e* of the first paragraph of section 771.13”.

(2) Subsection 1 has effect from 31 March 2004.

c. I-3, s. 21.4.1, am.

23. (1) Section 21.4.1 of the Act is amended, in paragraph *b*,

(1) by replacing “paragraph *d* or *e* of section 771.13” by “any of subparagraphs *d* to *f* of the first paragraph of section 771.13”;

(2) by inserting “section 776.1.12 or 776.1.13,” after “771.13,”.

(2) Paragraph 1 of subsection 1 applies in respect of a right acquired after 11 June 2003. However, when paragraph *b* of section 21.4.1 of the Act applies in respect of a right acquired before 31 March 2004, it reads as if “any of subparagraphs *d* to *f* of the first paragraph of section 771.13” was replaced by “subparagraph *d* or *f* of the first paragraph of section 771.13”.

(3) Paragraph 2 of subsection 1 applies in respect of a right acquired after 22 March 2006.

c. I-3, s. 42, French text, am.

24. (1) Section 42 of the Act is amended by replacing “son transport” in the portion of paragraph *b* before subparagraph *i* in the French text by “le transport”.

(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 21 June 2007.

c. I-3, Part I, Book III, Title II, Chap. II, Div. VII, s. 58.1, repealed.

25. (1) Division VII of Chapter II of Title II of Book III of Part I of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, Part I, Book III, Title II, Chap. III, Div. V.2, heading, replaced.

26. (1) The heading of Division V.2 of Chapter III of Title II of Book III of Part I of the Act is replaced by the following heading:

“TRADESPERSONS AND APPRENTICE MECHANICS”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 75.2, am.

27. (1) Section 75.2 of the Act is amended, in the first paragraph,

(1) by inserting “of Canada or” after “laws” in paragraph *a* of the definition of “eligible apprentice mechanic”;

(2) by inserting “or as a tradesperson” after “mechanic” in paragraphs *a* and *c* of the definition of “eligible tool”;

(3) by adding the following paragraph after paragraph *c* of the definition of “eligible tool”:

“(d) is, unless the device or equipment can be used only for the purpose of measuring, locating or calculating, not an electronic communication device or electronic data processing equipment.”

(2) Subsection 1 applies in respect of a property acquired after 1 May 2006.

c. I-3, s. 75.2.1, added.

28. (1) The Act is amended by inserting the following section after section 75.2:

Tradespersons.

“75.2.1. An individual who is employed as a tradesperson, at any time in the year, may deduct an amount not exceeding the lesser of \$500 and the amount determined by the formula

$A - B.$

Interpretation.

In the formula in the first paragraph,

(a) A is the lesser of

i. the aggregate of all amounts each of which is the cost to the individual of an eligible tool acquired by the individual after 1 May 2006 and in the year, and

ii. the aggregate of

(1) the amount that would be the individual's income for the year from employment as a tradesperson if this chapter were read without reference to this division, and

(2) the amount, if any, by which the amount included in computing the individual's income for the year under paragraph *i* of section 312 exceeds the amount deducted in computing the individual's income for the year under paragraph *d.3.0.1* of section 336; and

(b) B is an amount of \$1,000.

Certificate of the employer.

An individual may deduct an amount for the year under the first paragraph only if the individual sends the Minister the prescribed form referred to in paragraph *c* of the definition of "eligible tool" in the first paragraph of section 75.2 with the fiscal return the individual is required to file for the year under this Part."

(2) Subsection 1 applies from the taxation year 2006. However, when section 75.2.1 of the Act applies to the taxation year 2006, subparagraph ii of subparagraph *a* of the second paragraph of that section reads as follows:

"ii. the amount that would be the individual's income for the year from employment as a tradesperson if this chapter were read without reference to this division; and".

c. I-3, s. 75.3, am.

29. (1) Section 75.3 of the Act is amended

(1) by replacing subparagraph ii of subparagraph *b* of the second paragraph by the following subparagraph:

"ii. the greater of

(1) the total of \$500 and the amount determined for the year for B in the formula in the first paragraph of section 75.2.1, and

(2) 5% of the amount determined under the third paragraph; and";

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

Amount referred to.

“The amount to which subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph refers is equal to the aggregate of

(a) the aggregate of all amounts each of which is the individual’s income for the year from employment as an eligible apprentice mechanic, computed without reference to this section; and

(b) the amount, if any, by which the amount included in computing the individual’s income for the year under paragraph *i* of section 312 exceeds the amount deducted in computing the individual’s income for the year under paragraph *d.3.0.1* of section 336.”

(2) Subsection 1 applies from the taxation year 2006. However, when section 75.3 of the Act applies to the taxation year 2006, it reads

(1) as if subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the second paragraph were replaced by the following subparagraphs:

“(1) the total of \$1,000 and the amount deducted by the individual for the year under section 75.2.1, and

“(2) 5% of the aggregate of all amounts, each of which is the individual’s income for the year from employment as an eligible apprentice mechanic, computed without reference to this section; and”; and

(2) without reference to the third paragraph.

c. I-3, s. 75.5, am.

30. (1) Section 75.5 of the Act is amended

(1) by replacing the portion of the first paragraph before the formula by the following:

Cost of tools.

“75.5. Except for the purposes of subparagraph i of subparagraph *a* of the second paragraph of section 75.2.1 and subparagraph *a* of the second paragraph of section 75.3, the cost to an individual of an eligible tool the cost of which was included in computing the aggregate determined under either of those provisions in respect of the individual for a taxation year is equal to the amount determined by the formula”;

(2) by replacing subparagraphs *b* and *c* of the second paragraph by the following subparagraphs:

“(b) B is

i. if the tool is an eligible tool in respect of which only section 75.2.1 applies for the year, the amount that is deductible by the individual for the year under that section,

ii. if the tool is an eligible tool in respect of which only section 75.3 applies for the year, the amount that would be determined under subparagraph *b* of the

first paragraph of section 75.3 in respect of the individual for the year if the excess amount determined under subparagraph *c* of the second paragraph of that section were nil, and

iii. if the tool is an eligible tool in respect of which sections 75.2.1 and 75.3 apply for the year, the aggregate of

(1) the amount that is deductible by the individual for the year under section 75.2.1, and

(2) the amount that would be determined under subparagraph *b* of the first paragraph of section 75.3 in respect of the individual for the year if the excess amount determined under subparagraph *c* of the second paragraph of that section were nil; and

“(c) C is

i. if the tool is an eligible tool in respect of which only section 75.2.1 applies for the year, the aggregate determined under subparagraph *i* of subparagraph *a* of the second paragraph of that section in respect of the individual for the year,

ii. if the tool is an eligible tool in respect of which only section 75.3 applies for the year, the aggregate determined under subparagraph *a* of the second paragraph of that section in respect of the individual for the year, and

iii. if the tool is an eligible tool in respect of which sections 75.2.1 and 75.3 apply for the year, the greater of the aggregate determined under subparagraph *i* of subparagraph *a* of the second paragraph of section 75.2.1 in respect of the individual for the year and the aggregate determined under subparagraph *a* of the second paragraph of section 75.3 in respect of the individual for the year.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 75.6, added.

31. (1) The Act is amended by inserting the following section after section 75.5:

Annual adjustment.

“75.6. If the amount described in subparagraph *b* of the second paragraph of section 75.2.1 is to be used for a taxation year subsequent to the taxation year 2007, it is to be adjusted annually in such a manner that the amount used for that taxation year is equal to the total of the amount used for the preceding taxation year and the product obtained by multiplying that amount by the factor determined by the formula

$(A/B) - 1$.

Interpretation.

In the formula in the first paragraph,

(a) A is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the taxation year preceding that for which an amount is to be adjusted; and

(b) B is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the taxation year next before the year preceding that for which the amount is to be adjusted.

Adjusted amount.

If the amount that results from the adjustment provided for in the first paragraph is not a multiple of \$5, it is to be rounded to the nearest multiple of \$5 or, if it is equidistant from two such multiples, to the higher of the two.”

(2) Subsection 1 applies from the taxation year 2008.

c. I-3, s. 76, am.

32. (1) Section 76 of the Act is amended

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

“(b) an amount, not exceeding the amount determined under the second paragraph, that is equal to the total of the rent and expenses in respect of utilities paid by the individual for the individual’s principal place of residence or for another principal living accommodation ordinarily occupied during the year by the individual, or the fair rental value of such a residence or living accommodation, including the value of utilities, owned by the individual or the individual’s spouse, to the extent that the individual is required to use that place of residence or other living accommodation in performing the duties of the individual’s office or employment.”;

(2) by replacing “réfère le paragraphe *b* du premier alinéa” in the portion of the second paragraph before subparagraph *a* in the French text by “le paragraphe *b* du premier alinéa fait référence”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2007.

c. I-3, s. 76.1,
repealed.

33. (1) Section 76.1 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 87, am.

34. (1) Section 87 of the Act is amended

(1) by striking out paragraph *v*;

(2) by inserting “of Title III.3 of Book V or” after “any provision” in subparagraph *ii* of paragraph *w*.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2006.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 22 March 2006.

c. I-3, s. 105.2.1, am.

35. (1) Section 105.2.1 of the Act is amended by replacing the portion before subparagraph *c* of the second paragraph by the following:

Election.

“105.2.1. A taxpayer may, in the taxpayer’s fiscal return filed for a taxation year in accordance with section 1000, or with an election under section 502 filed on or before the taxpayer’s filing-due date for the year, elect to have the rules set out in the second paragraph apply to a disposition made at any time in the year of a property that is an incorporeal capital property in respect of a business, if

(a) the taxpayer’s actual proceeds of disposition exceed the incorporeal capital amount in respect of the acquisition of the property;

(b) that incorporeal capital amount can be determined; and

(c) for a taxpayer who is an individual, the taxpayer’s exempt gains balance in respect of the business for the year determined in accordance with section 107.2 is nil.

Rules referred to.

The rules to which the first paragraph refers are the following:

(a) for the purposes of section 107, excluding the amount determined under subparagraph *a* of the first paragraph of section 107, the proceeds of disposition of the property are deemed to be equal to that incorporeal capital amount;

(b) the taxpayer is deemed to have disposed at that time of a capital property that had, immediately before that time, an adjusted cost base to the taxpayer equal to that incorporeal capital amount, for proceeds of disposition equal to the actual proceeds referred to in subparagraph *a* of the first paragraph; and”.

(2) Subsection 1 applies in respect of a disposition that occurs in a taxation year that ends after 27 February 2000. However, when the portion of section 105.2.1 of the Act before subparagraph *c* of the second paragraph applies

(1) in respect of a disposition that occurs before 21 December 2002, it reads as follows:

“105.2.1. A taxpayer may, in the taxpayer’s fiscal return filed for a taxation year in accordance with section 1000, elect to have the rules set out in the second paragraph apply to a disposition made at any time in the year of a property that is an intangible capital property, other than goodwill, in respect of a business, if

(a) the taxpayer's actual proceeds of disposition exceed the cost of the property;

(b) the cost of the property can be determined; and

(c) for a taxpayer who is an individual, the taxpayer's exempt gains balance in respect of the business for the year determined in accordance with section 107.2 is nil.

The rules to which the first paragraph refers are the following:

(a) for the purposes of section 107, the proceeds of disposition of the property are deemed to be equal to its cost;

(b) the taxpayer is deemed to have disposed at that time of a capital property that had, immediately before that time, an adjusted cost base to the taxpayer equal to the cost of the property, for proceeds of disposition equal to the actual proceeds referred to in subparagraph *a* of the first paragraph; and"; and

(2) between 20 December 2002 and 17 March 2005, it reads as follows:

"105.2.1. A taxpayer may, in the taxpayer's fiscal return filed for a taxation year in accordance with section 1000, or with an election under section 502 filed on or before the taxpayer's filing-due date for the year, elect to have the rules set out in the second paragraph apply to a disposition made at any time in the year of a property that is an intangible capital property in respect of a business, if

(a) the taxpayer's actual proceeds of disposition exceed the intangible capital amount in respect of the acquisition of the property;

(b) that intangible capital amount can be determined; and

(c) for a taxpayer who is an individual, the taxpayer's exempt gains balance in respect of the business for the year determined in accordance with section 107.2 is nil.

The rules to which the first paragraph refers are the following:

(a) for the purposes of section 107, excluding the amount determined under subparagraph *a* of the first paragraph of section 107, the proceeds of disposition of the property are deemed to be equal to that intangible capital amount;

(b) the taxpayer is deemed to have disposed at that time of a capital property that had, immediately before that time, an adjusted cost base to the taxpayer equal to that intangible capital amount, for proceeds of disposition equal to the actual proceeds referred to in subparagraph *a* of the first paragraph; and".

c. I-3, ss. 105.2.2 and 105.2.3, added.

36. (1) The Act is amended by inserting the following sections after section 105.2.1:

Election.

“105.2.2. A taxpayer may, in the taxpayer’s fiscal return filed for a taxation year in accordance with section 1000, or with an election under section 502 filed on or before the taxpayer’s filing-due date for the year, elect to have the rules set out in the second paragraph apply, if at any time in the year the taxpayer disposes of a property that is an incorporeal capital property in respect of which an amount was payable or disbursed to acquire the property before 1972, which amount would have been an incorporeal capital amount had it been payable or disbursed as a result of a transaction that occurred after 1971, and

(a) the actual proceeds of disposition exceed the total amount payable or disbursed;

(b) the total amount payable or disbursed can be determined;

(c) section 36 of the Act respecting the application of the Taxation Act (chapter I-4) applies in respect of the disposition of that property; and

(d) for a taxpayer who is an individual, the taxpayer’s exempt gains balance in respect of a business for the year determined under section 107.2 is nil.

Rules referred to.

The rules to which the first paragraph refers are the following:

(a) for the purposes of section 107, excluding an amount determined under subparagraph *a* of the first paragraph of section 107, the proceeds of disposition of the property are deemed to be nil;

(b) the taxpayer is deemed to have disposed at that time of a capital property that had, immediately before that time, an adjusted cost base to the taxpayer equal to nil, for proceeds of disposition equal to the amount determined, in respect of the disposition, under section 36 of the Act respecting the application of the Taxation Act; and

(c) if the incorporeal capital property is at that time a qualified farm property or a qualified fishing property of the taxpayer, within the meaning assigned to those expressions by section 726.6, the capital property deemed to have been disposed of by the taxpayer as a consequence of the application of subparagraph *b* is deemed to be at that time a qualified farm property or a qualified fishing property of the taxpayer.

Applicability.

“105.2.3. Sections 105.2.1 and 105.2.2 do not apply to a disposition by a taxpayer of a property

(a) that is goodwill; or

(b) that was acquired by the taxpayer

i. in circumstances where an election was made under section 518 or under the first paragraph of section 529 and the amount agreed on in that election in respect of the property was less than the fair market value of the property at the time it was so acquired, and

ii. from a person or partnership with whom or with which the taxpayer was not dealing at arm's length and for which the incorporeal capital amount in respect of the acquisition of the property cannot be determined."

(2) Subsection 1 applies in respect of a disposition that occurs after 20 December 2002. However,

(1) when section 105.2.2 of the Act applies before 17 March 2005, it reads as if "incorporeal" in the portion of the first paragraph before subparagraph *a* was replaced wherever it appears by "intangible"; and

(2) when section 105.2.3 of the Act applies

(a) in respect of a disposition that occurs before 27 February 2004, it reads without reference to its paragraph *b*; and

(b) before 17 March 2005, it reads as if "incorporeal" in subparagraph ii of paragraph *b* of that section was replaced by "intangible".

c. I-3, s. 105.4, am.

37. (1) Section 105.4 of the Act is amended by inserting "fishing" before "business" in the portion of the first paragraph before subparagraph *a* and in subparagraph *a* of the first, second and third paragraphs.

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

c. I-3, s. 106.1, am.

38. (1) Section 106.1 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

Acquisition of
incorporeal capital
property.

"106.1. Despite any other provision of this Part, if at a particular time a person or partnership, in this section referred to as the "purchaser", has, directly or indirectly, in any manner whatever, acquired an incorporeal capital property in respect of a business from a transferor being a person or partnership with whom or with which the purchaser was not dealing at arm's length, and the property was an incorporeal capital property of the transferor, other than a property acquired by the purchaser as a consequence of the death of the transferor, the incorporeal capital amount of the purchaser in respect of the business is deemed, in respect of that acquisition, to be equal to $\frac{4}{3}$ of the amount by which either the amount determined under subparagraph *b* of the second paragraph of section 107 in respect of the disposition of the property by the transferor, or, if the transferor makes an election under section 105.2.1 in respect of the property, $\frac{3}{4}$ of the actual proceeds of disposition referred to in section 105.2.1, exceeds the aggregate of".

(2) Subsection 1 applies to a taxation year that ends after 27 February 2000. However, when the portion of the first paragraph of section 106.1 of the Act before subparagraph *a* applies before 17 March 2005, it reads as if “incorporeal” was replaced wherever it appears by “intangible”.

c. I-3, s. 107, am.

39. (1) Section 107 of the Act is amended

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

“(a) the amount by which $\frac{3}{4}$ of the aggregate of all amounts each of which is an incorporeal capital amount in respect of the business that is payable or disbursed by the taxpayer before the particular time but after the taxpayer’s adjustment time, exceeds the aggregate of all amounts each of which is an amount determined by the formula

$$\frac{1}{2} \times (A - B) \times (C/D);”;$$

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

Amount referred to.

“The amount to which the first paragraph refers is equal to the aggregate of

(a) the amount by which the amount determined under the fourth paragraph is exceeded by the aggregate of”;

(3) by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) the aggregate of all amounts each of which is equal to $\frac{3}{4}$ of the amount by which a particular amount, other than an amount described in the fifth paragraph, that the taxpayer is or may become entitled to receive before the particular time but after the taxpayer’s adjustment time, on account of capital relating to the business carried on or formerly carried on by the taxpayer, exceeds all the expenses made or incurred by the taxpayer for the purpose of obtaining the particular amount, to the extent that they are not otherwise deductible in computing the taxpayer’s income.”;

(4) by adding the following paragraphs after the second paragraph:

Interpretation.

“In the formula in subparagraph *a* of the first paragraph,

(a) A is the amount required, because of subparagraph *b* of section 105 or section 231, to be included in computing the income of a person or partnership, in this paragraph referred to as the “transferor”, not dealing at arm’s length with the taxpayer in respect of the disposition after 20 December 2002 of a property that is an incorporeal capital property acquired by the taxpayer directly or indirectly, in any manner whatever, from the transferor and not disposed of by the taxpayer before the particular time referred to in subparagraph *a* of the first paragraph;

(b) B is the aggregate of all amounts each of which is an amount that can reasonably be considered to have been claimed as a deduction under Title VI.5 of Book IV by the transferor in respect of the disposition of the property;

(c) C is the transferor's proceeds from the disposition of the property; and

(d) D is the aggregate of all amounts each of which is equal to the proceeds from the disposition of an incorporeal capital property that occurs in the taxation year of the transferor in which the property described in subparagraph *a* was disposed of.

Amount referred to.

“The amount to which subparagraph *a* of the second paragraph refers is equal to the aggregate of all amounts each of which is an amount included in computing the taxpayer's income from the business for a taxation year ending before the particular time but after the taxpayer's adjustment time,

(a) in the case of a taxation year that ends after 27 February 2000, under paragraph *a* of section 105, or

(b) in the case of a taxation year that ends before 28 February 2000,

i. under subparagraph i of paragraph *a* of section 105, as it read for that year, or

ii. under paragraph *b* of section 105, as it read for that year, to the extent that the amount so included relates to an amount included in the aggregate determined under subparagraph i of subparagraph *a* of the second paragraph.

Amount referred to.

“The amount to which subparagraph *b* of the second paragraph refers is

(a) an amount that is included in computing the taxpayer's income, or deducted in computing, for the purposes of this Part, any balance of undeducted outlays, expenses or other amounts for the year or a preceding taxation year;

(b) an amount that reduces the cost or capital cost of a property or the amount of an outlay or expense; or

(c) an amount that is included in computing any gain or loss of the taxpayer from the disposition of a capital property.”

(2) Paragraphs 1 and 2 of subsection 1 and paragraph 4 of subsection 1, when it enacts the third and fourth paragraphs of section 107 of the Act, apply to a taxation year that ends after 27 February 2000. However,

(1) when subparagraph *a* of the first paragraph of section 107 of the Act applies before 17 March 2005, it reads as if “incorporeal” in the portion before the formula was replaced by “intangible”;

(2) when the third paragraph of section 107 of the Act applies before 17 March 2005, it reads as if “incorporeal” wherever it appears was replaced by “intangible”; and

(3) subparagraph *a* of the third paragraph of section 107 of the Act reads as if “20 December 2002” was replaced by “31 December 2003”, if

(a) the taxpayer referred to in that subparagraph acquired the property referred to in that subparagraph from the transferor referred to in that subparagraph;

(b) the property was so acquired under an agreement in writing entered into before 21 December 2002, between the transferor, or a particular person that controlled the transferor, and another person that dealt at arm’s length with the transferor and the particular person; and

(c) no clause in the agreement or any other arrangement allows an obligation of any party to the agreement to be changed, reduced or waived in the event of a change to, or an adverse assessment under, the Act.

(3) Paragraph 3 of subsection 1 and paragraph 4 of subsection 1, when it enacts the fifth paragraph of section 107 of the Act, apply in respect of an amount that becomes receivable after 1 May 2006, unless the amount became receivable before 31 August 2006 and the taxpayer made a valid election under subsection 10 of section 3 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006 (Statutes of Canada, 2007, chapter 2).

c. I-3, s. 147, am.

40. (1) Section 147 of the Act is amended by replacing the first paragraph by the following paragraph:

Deduction of certain expenses on issue or sale.

“147. Subject to section 147.1, a taxpayer may deduct the portion of an amount, other than an amount referred to in the second paragraph of section 176, that is not otherwise deductible in computing the taxpayer’s income and that is an expense incurred in the year or a preceding taxation year in the course of an issuance or sale of a unit of a trust or of a share of the capital stock of a corporation, if the taxpayer is a unit trust or a corporation, or in the course of an issuance or sale, by a partnership, of an interest in the partnership or, by a syndicate, of a share in the syndicate.”

(2) Subsection 1 applies in respect of an expense incurred by a taxpayer after 30 November 1999, other than an expense incurred under a written agreement made by the taxpayer before 1 December 1999.

c. I-3, s. 154.1, repealed.

41. (1) Section 154.1 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 159.6, am.

42. Section 159.6 of the Act is amended by replacing paragraph *a* of the definition of “original editorial content” in the first paragraph by the following paragraph:

“(a) the author of which is a Canadian citizen or a permanent resident within the meaning of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27); or”.

c. I-3, s. 234.1,
replaced.

Computation of the
reserve.

43. (1) Section 234.1 of the Act is replaced by the following section:

“234.1. In computing the amount that a taxpayer may claim as a reserve under subparagraph *b* of the first paragraph of section 234 in computing the taxpayer’s gain from the disposition of a property, that subparagraph is to be read as if “1/5” and “4” were replaced by “1/10” and “9”, respectively, if

- (a) the property was disposed of by the taxpayer to the taxpayer’s child;
- (b) that child was resident in Canada immediately before the disposition; and
- (c) that property was, immediately before the disposition,
 - i. land in Canada or a depreciable property in Canada of a prescribed class that was used by the taxpayer or the spouse, a child or the father or mother of the taxpayer in carrying on a farming or fishing business in Canada,
 - ii. a share of the capital stock of a family farm corporation of the taxpayer within the meaning of subparagraph *a* of the first paragraph of section 451 or an interest in a family farm partnership of the taxpayer within the meaning of subparagraph *f* of that paragraph,
 - iii. a qualified small business corporation share of the taxpayer within the meaning of section 726.6.1, or
 - iv. a share of the capital stock of a family fishing corporation of the taxpayer within the meaning of subparagraph *a.1* of the first paragraph of section 451 or an interest in a family fishing partnership of the taxpayer within the meaning of subparagraph *g* of that first paragraph.”

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006.

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

44. (1) Section 254.1.1 of the Act is amended by replacing “or a qualified farm property within the meaning of section 726.6” in the portion before paragraph *a* by “, a qualified farm property within the meaning of section 726.6 or a qualified fishing property within the meaning of that section”.

(2) Subsection 1 applies in respect of a real servitude established after 1 May 2006.

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

45. (1) Section 257 of the Act is amended by replacing “section 75.3” in paragraph *c* by “of section 75.2.1 or 75.3”.

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

c. I-3, s. 279.1,
replaced.

Computation of the
reserve.

46. (1) Section 279.1 of the Act is replaced by the following section:

“279.1. In computing the amount that a taxpayer may claim under paragraph *a* of section 279 in computing the taxpayer’s gain from the disposition of a former property of the taxpayer, that paragraph is to be read as if “1/5” and “4” were replaced by “1/10” and “9”, respectively, if the former property is an immovable property in respect of whose disposition the rules set out in sections 460 to 462 applied to the taxpayer and a child of the taxpayer because of section 459.”

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006.

c. I-3, s. 311.1, am.

47. (1) Section 311.1 of the Act is amended by replacing “under the Act respecting income support, employment assistance and social solidarity (chapter S-32.001)” in the portion of the second paragraph before subparagraph *a* by “under the Individual and Family Assistance Act (2005, chapter 15)”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 312, am.

48. (1) Section 312 of the Act is amended by inserting the following paragraph after paragraph *h*:

“(i) an amount received under the federal Apprenticeship Incentive Grant program administered by the Department of Human Resources and Social Development of Canada.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 313.9,
replaced.

Disposition of a tool of
an apprentice
mechanic.

49. (1) Section 313.9 of the Act is replaced by the following section:

“313.9. A taxpayer shall also include the aggregate of all amounts received in the year as consideration for the disposition by the taxpayer of a property, other than a property acquired by the taxpayer in circumstances to which section 527.3 or 617.1 applied, the cost of which was included in computing an amount determined under section 75.2.1 or 75.3 in respect of the taxpayer or in respect of a person with whom the taxpayer is not dealing at arm’s length, to the extent that the aggregate of those amounts received as consideration for the disposition of the property in the year or in a preceding taxation year exceeds the total of

(a) the cost to the taxpayer of the property immediately before its disposition; and

(b) the aggregate of all amounts included in respect of the disposition of the property under this section in computing the taxpayer's income for a preceding taxation year."

(2) Subsection 1 applies from the taxation year 2006.

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

50. (1) Section 336 of the Act is amended

(1) by inserting the following paragraph after paragraph *d.1*:

"(d.1.1) an amount repaid by the taxpayer in the year as a consequence of the application of section 89 of the Individual and Family Assistance Act (2005, chapter 15), section 110 of the Act respecting income support, employment assistance and social solidarity (chapter S-32.001), section 37 of the Act respecting income security (chapter S-3.1.1) or a similar provision of a law of a province other than Québec, to the extent that the amount has been included, under section 311.1, in computing the income of another person for the year or a preceding taxation year, except if the tax, interest and penalties that may reasonably be attributed to that amount have been remitted under section 94.0.4 of the Act respecting the Ministère du Revenu (chapter M-31);";

(2) by replacing paragraph *d.2* by the following paragraph:

"(d.2) an amount repaid by the taxpayer in the year pursuant to section 90 of the Individual and Family Assistance Act, section 102 of the Act respecting income support, employment assistance and social solidarity, section 35 of the Act respecting income security or a similar provision of a law of a province other than Québec, to the extent that the amount has been included, under section 311.1, in computing the taxpayer's income for the year or a preceding taxation year, except if the tax, interest and penalties that may reasonably be attributed to that amount have been remitted under section 94.0.4 of the Act respecting the Ministère du Revenu;";

(3) by inserting the following paragraph after paragraph *d.3*:

"(d.3.0.1) the aggregate of all amounts each of which is an amount paid in the year as a repayment under the federal Apprenticeship Incentive Grant program of an amount that was included in computing the taxpayer's income because of paragraph *i* of section 312 for the year or a preceding taxation year;".

(2) Paragraph 1 of subsection 1 applies from the taxation year 2006 and to a preceding taxation year in relation to which the time limits provided for in paragraph *a* of subsection 2 of section 1010 of the Act had not expired on 20 December 2006. However, when paragraph *d.1.1* of section 336 of the Act applies to a taxation year preceding the taxation year 2007, it reads without

reference to “section 89 of the Individual and Family Assistance Act (2005, chapter 15),”.

(3) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 2007.

c. I-3, s. 336.0.8,
replaced.

Last resort assistance.

51. (1) Section 336.0.8 of the Act is replaced by the following section:

“336.0.8. For the purposes of sections 336.0.2 and 336.0.3, if an order or agreement, or any variation of the order or agreement, provides for the payment of an amount by a taxpayer to a person or for the benefit of the person, a child in the person’s custody or both the person and a child in the person’s custody, a benefit is paid by the Minister of Employment and Social Solidarity under Chapter I or II of Title II of the Individual and Family Assistance Act (2005, chapter 15), Chapter I of Title II of the Act respecting income support, employment assistance and social solidarity (chapter S-32.001) or Chapter II of the Act respecting income security (chapter S-3.1.1) because the taxpayer fails to pay all or part of the amount that the taxpayer is required to pay, and in a taxation year the taxpayer repays all or part of that benefit to the Minister of Employment and Social Solidarity, the amount so repaid is deemed to have been payable in that year under the order or agreement and to have been paid to and received by the person in that year.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 336.5, am.

52. (1) Section 336.5 of the Act is amended by replacing paragraph *c* of the definition of “investment expense” by the following paragraph:

“(c) for the purposes of subparagraph iv of that subparagraph *a.2*, any amount deducted in respect of the following expenses were equal to zero:

i. expenses renounced in respect of a flow-through share that was

(1) issued as a consequence of an investment made on or before 11 March 2005 or of an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus made on or before that date, or

(2) acquired out of the proceeds of a public issue of securities that are interest in a partnership issued as a consequence of an investment made on or before 11 March 2005 or of an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus made on or before that date, and

ii. expenses described in section 336.5.1 renounced in respect of a flow-through share that was

(1) issued as a consequence of an investment made after 11 March 2005 or of an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus made after that date, or

(2) acquired out of the proceeds of a public issue of securities that are interest in a partnership issued as a consequence of an investment made after 11 March 2005 or of an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus made after that date;”.

(2) Subsection 1 applies to a taxation year that ends after 11 March 2005.

c. I-3, s. 336.5.1,
added.

53. (1) The Act is amended by inserting the following section after section 336.5:

Expenses referred to.

“336.5.1. The expenses to which subparagraph ii of paragraph *c* of the definition of “investment expense” in section 336.5 refers are the following:

(a) Canadian exploration expenses that would be described in paragraph *a.1* or *c.1* of section 395 if the reference in those paragraphs to “Canada”, wherever it appears, were a reference to “Québec”;

(b) Canadian exploration expenses that would be described in paragraph *d* of section 395 if the reference in that paragraph to “expenses described in paragraphs *a* to *b.1* and *c* to *c.2*” were replaced by a reference to “expenses that would be described in paragraphs *a.1* and *c.1* if the reference in those paragraphs to “Canada”, wherever it appears, were a reference to “Québec””;

(c) Canadian renewable and conservation expenses, within the meaning of section 399.7, to the extent that the expenses were incurred in respect of work carried out in Québec as part of a project relating to a business carried on in Québec;

(d) Canadian development expenses that would be described in any of paragraphs *a*, *a.1* and *b.1* of section 408 if the reference in those paragraphs to “Canada”, wherever it appears, were a reference to “Québec”; and

(e) Canadian development expenses that would be described in paragraph *d* of section 408 if the reference in that paragraph to “any expense described in paragraphs *a* to *c*” were replaced by a reference to “any expense that would be described in paragraphs *a*, *a.1* and *b.1* if the reference in those paragraphs to “Canada”, wherever it appears, were a reference to “Québec””.

(2) Subsection 1 applies to a taxation year that ends after 11 March 2005.

c. I-3, Div. V,
s. 421.10, added.

54. (1) The Act is amended by inserting the following after section 421.9:

“DIVISION V

“INTEREST

Interest.

“421.10. In computing income, no amount may be deducted in respect of an amount of interest payable under a fiscal law.

Fiscal law.

For the purposes of the first paragraph, a fiscal law includes a law of a country or of a state, province, territory or other political subdivision of a country that provides for the collection of income tax, duties or tax.”

(2) Subsection 1 applies in respect of an amount of interest payable for any period after 20 December 2006.

c. I-3, s. 427.4.1, am.

55. Section 427.4.1 of the Act is amended by replacing “424.4” in paragraphs *a* and *b* by “427.4”.

c. I-3, s. 429, am.

56. Section 429 of the Act is amended by replacing the third paragraph by the following paragraph:

Notice of revocation of election.

“Within the time limit provided for in the second paragraph, the legal representative may revoke the election made under that paragraph by means of a notice filed with the Minister.”

c. I-3, s. 444, am.

57. (1) Section 444 of the Act is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

Farming or fishing business.

“444. The rules set out in the second paragraph apply to an individual and to a child of the individual in respect of a property to which section 436 would, if this Act were read without reference to this section, apply if

(a) the property was, immediately before the individual’s death,

i. a share of the capital stock of a family farm corporation of the individual, an interest in a family farm partnership of the individual, a share of the capital stock of a family fishing corporation of the individual or an interest in a family fishing partnership of the individual, or

ii. land or a depreciable property of a prescribed class situated in Canada that was, before the death, used principally in the course of carrying on a fishing or farming business in Canada in which the individual or the spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis or, in the case of a property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot;

(b) the child of the individual was resident in Canada immediately before the day on which the individual died; and

(c) because of the individual’s death, the property is transferred to and becomes vested indefeasibly in the child within the period ending 36 months after the individual’s death or, if application has been made to the Minister by the individual’s legal representative before the expiry of that period, within any longer period that the Minister considers reasonable.

Rules applicable.

“The rules to which the first paragraph refers are the following:

(a) if the individual’s legal representative does not make a valid election under paragraph *b* of subsection 9.01 or 9.21 of section 70 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in the individual’s fiscal return filed under Part I of that Act for the year in which the individual died, to have that paragraph *b* apply to the individual and the child in respect of the property,

i. sections 422 and 436 do not apply to the individual and the child in respect of the property,

ii. the individual is deemed, immediately before the individual’s death, to have disposed of the property and received, at the time and in respect of the disposition of the property, proceeds of disposition equal to the following amount, and the child is deemed, immediately after the time and in respect of the disposition of the property, to have acquired the property at a cost equal to those proceeds:

(1) if the property is a depreciable property of a prescribed class, the lesser of the capital cost of the property to the individual and the amount, determined immediately before the time of the disposition of the property, that is equal to that proportion of the undepreciated capital cost of property of that class to the individual that the capital cost of the property to the individual is of the capital cost to the individual of all property of that class that had not, at or before that time, been disposed of, and

(2) if the property is land, other than land to which subparagraph 1 applies, a share of the capital stock of a family farm corporation of the individual or a share of the capital stock of a family fishing corporation of the individual, the adjusted cost base of the property to the individual immediately before the time of the disposition of the property,

iii. if the property is, immediately before the individual’s death, an interest in a family farm partnership of the individual or an interest in a family fishing partnership of the individual, other than an interest to which section 636 applies, the following rules apply:

(1) the individual is deemed, except for the purposes of section 632, not to have disposed of the property because of the individual’s death,

(2) the child is deemed to have acquired the property at the time of the individual’s death at a cost equal to the cost of the interest to the individual immediately before the time that is immediately before the time of the individual’s death, and

(3) each amount required by section 255 or 257 to be added or deducted in computing the adjusted cost base of the property to the individual, immediately before the individual’s death, is deemed to be an amount required by that

section 255 or 257 to be added or deducted in computing, at any time at or after the individual's death, the adjusted cost base of the property to the child,

iv. for the purposes of sections 93 to 104, Chapter III of Title III and any regulations under paragraph *a* of section 130 or section 130.1, if a depreciable property of a prescribed class of the individual is deemed under subparagraph ii to be acquired by the child because of the individual's death, except where the individual's proceeds of disposition of the property determined under subparagraph ii are redetermined under sections 93.1 to 93.3, and the capital cost of the property to the individual exceeds the amount determined under subparagraph ii to be the cost of the property to the child, the following rules apply:

(1) the capital cost of the property to the child is deemed to be equal to the capital cost of the property to the individual, and

(2) the excess is deemed to have been allowed to the child as depreciation in respect of the property for the taxation years that ended before the acquisition, and

v. despite subparagraph ii, if a property of the individual is deemed under subparagraph ii to be acquired by the child because of the individual's death, and the individual's proceeds of disposition of the property determined under subparagraph ii are redetermined under sections 93.1 to 93.3, the following rules apply:

(1) for the purposes of sections 93 to 104, Chapter III of Title III and any regulations under paragraph *a* of section 130 or section 130.1, if the property is a depreciable property of a prescribed class of the individual and the capital cost of the property to the individual exceeds the amount so redetermined under sections 93.1 to 93.3, the capital cost of the property to the child is deemed to be equal to the capital cost of the property to the individual, and the excess is deemed to have been allowed to the child as depreciation in respect of the property for the taxation years that ended before the acquisition, and

(2) if the property is land, other than land to which subparagraph 1 applies, the cost of the property to the child is deemed to be equal to the individual's proceeds of disposition of the property as redetermined under sections 93.1 to 93.3; and

(b) if the individual's legal representative makes a valid election under paragraph *b* of subsection 9.01 or 9.21 of section 70 of the Income Tax Act in the individual's fiscal return filed under Part I of that Act for the year in which the individual died, to have that paragraph *b* apply to the individual and the child in respect of the property,

i. subparagraph *a* applies without reference to its subparagraphs ii and iii and as if the references to that subparagraph ii in subparagraphs iv and v of that subparagraph *a* were read as references to subparagraph ii of this subparagraph *b*,

ii. subject to subparagraph iii, the individual is deemed, immediately before the individual's death, to have disposed of the property and received, at the time and in respect of the disposition, proceeds of disposition equal to

(1) subject to the third paragraph and unless otherwise specified by the individual's legal representative, the amount established in accordance with section 450.5 that is designated in respect of the property by the individual's legal representative in the individual's fiscal return filed in accordance with section 1000 for the year in which the individual died, if the individual, immediately before the individual's death, and the child, at the end of the child's taxation year in which the death occurred, were resident in Québec and the proportion determined under the second paragraph of section 22, in respect of each of those two latter persons to whom that second paragraph applies for the year in which the individual died, was not less than 9/10 for that year, or

(2) the amount that is determined in respect of the property under paragraph *b* of that subsection 9.01 or 9.21, if subparagraph 1 does not apply in respect of the property,

iii. subparagraph iii of subparagraph *a* applies in respect of a property described in that subparagraph iii, if the individual's legal representative makes another valid election under subparagraph iii of paragraph *b* of subsection 9.21 of section 70 of the Income Tax Act in the individual's fiscal return filed under Part I of that Act for the year in which the individual died, to have that subparagraph iii of paragraph *b* apply to the individual in respect of the property, and

iv. the child is deemed to have acquired the property

(1) immediately after the time of the disposition of the property and at a cost equal to the proceeds of disposition established in respect of the property under subparagraph ii, or

(2) if subparagraph iii applies, at the time of the individual's death and at a cost equal to the cost of the interest to the individual immediately before the time that is immediately before the time of the individual's death.”;

(2) by striking out the third paragraph;

(3) by replacing the fourth paragraph by the following paragraph:

Restriction.

“However, subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph does not apply in respect of the property unless all or substantially all of the difference between the amount that would, but for that subparagraph 1, be referred to in respect of the property in subparagraph 2 of that subparagraph ii and the amount designated in its respect in that subparagraph 1, is justified by a difference between the cost amount of the property to the individual, immediately before the individual's death, for the purposes of Part I of the Income Tax Act and the cost amount, at that time, for

the purposes of this Part, or by another reason considered by the Minister to be acceptable in the circumstances.”;

(4) by replacing “subparagraph i of subparagraph *b* of the second paragraph” in the fifth paragraph by “subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph”;

(5) by replacing “fifth” in the sixth paragraph by “fourth” and by striking out “or distribution” in that paragraph;

(6) by replacing “under subsection 9 or 9.2, as the case may be,” in the portion of the seventh paragraph before subparagraph *a* by “under paragraph *b* of subsection 9.01 or 9.21”;

(7) by replacing “sixth” and “seventh” in the eighth paragraph by “fifth” and “sixth”, respectively;

(8) by replacing “fifth” and “seventh” in the ninth paragraph by “fourth” and “sixth”, respectively.

(2) Paragraphs 1, 3, 4 and 6 of subsection 1 apply in respect of the disposition of a property that occurs after 1 May 2006, except when the disposition of the property occurred before 1 January 2007 and the individual makes a valid election for the taxation year in which the disposition occurred under subsection 6 of section 10 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006 (Statutes of Canada, 2007, chapter 2). However, when subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph of section 444 of the Taxation Act applies in respect of the disposition of a property that occurred before 21 December 2006, it reads as if “third” was replaced by “fourth”.

(3) Paragraphs 2, 5, 7 and 8 of subsection 1 apply in respect of the disposition of a property that occurs after 20 December 2006. In addition, when the third paragraph of section 444 of the Act applies in respect of the disposition of a property that occurred after 1 May 2006 and before 21 December 2006 and the individual does not make a valid election for the taxation year in which the disposition occurred under subsection 6 of section 10 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006, it reads as follows:

“Sections 520.3 and 522.1 to 522.5 apply, with the necessary modifications, in respect of the disposition of the property and the conditions described in subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph in relation to the individual and the child for the year in which the individual died.”

(4) In addition, when subparagraph i of subparagraph *b* of the second paragraph of section 444 of the Act applies in respect of the disposition of a property that occurs before 2 May 2006, it reads as if “at the end of the

individual's taxation year" was replaced by "at the end of the child's taxation year".

c. I-3, s. 450, am.

58. (1) Section 450 of the Act is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

Transfer of farm
property or fishing
property from a
spousal trust to a child.

"450. The rules set out in the second paragraph apply to a trust and a child of the settlor of the trust in respect of a property to which sections 653 to 656.1 would, if this Act were read without reference to this section, apply to the trust because of the death of the beneficiary under the trust who was the settlor's spouse if

(a) the property, or a property for which the property was substituted, was transferred to the trust by the settlor;

(b) section 440, section 454, as that section applied in respect of a transfer that occurred before 1 January 2000, or subparagraph i of paragraph c of section 454.1 applied to the settlor and the trust in respect of the transfer referred to in subparagraph a;

(c) the property is, immediately before the beneficiary's death,

i. land or a depreciable property of a prescribed class of the trust that was used in a fishing or farming business carried on in Canada,

ii. a share of the capital stock of a Canadian corporation that would, immediately before the beneficiary's death, be a share of the capital stock of a family farm corporation of the settlor, if the settlor owned the share at that time and subparagraph i of subparagraph a of the first paragraph of section 451 were read without reference to "in which the individual or a spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis or, in the case of property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot",

iii. a share of the capital stock of a Canadian corporation that would, immediately before the beneficiary's death, be a share of the capital stock of a family fishing corporation of the settlor, if the settlor owned the share at that time and subparagraph i of subparagraph a.1 of the first paragraph of section 451 were read without reference to "in which the individual or the spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis", or

iv. an interest in a partnership that carried on a fishing or farming business in Canada in which it used all or substantially all of the property;

(d) in the case of a property referred to in any of subparagraphs ii to iv of subparagraph c, the property, or a property for which the property was

substituted, transferred to the trust by the settlor was, immediately before the transfer, a share of the capital stock of a family farm corporation of the settlor, a share of the capital stock of a family fishing corporation of the settlor, an interest in a family farm partnership of the settlor or an interest in a family fishing partnership of the settlor;

(e) the child of the settlor was resident in Canada immediately before the day on which the beneficiary died; and

(f) because of the beneficiary's death, the property is transferred to and becomes vested indefeasibly in the settlor's child within the period ending 36 months after the beneficiary's death or, if application has been made to the Minister by the beneficiary's legal representative before the expiry of that period, within any longer period that the Minister considers reasonable.

Rules applicable.

"The rules to which the first paragraph refers are the following:

(a) if the trust does not make a valid election under paragraph *b* of subsection 9.11 or 9.31 of section 70 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in the trust's fiscal return filed under Part I of that Act for the year in which the beneficiary died, to have that paragraph *b* apply to the trust in respect of the property,

i. sections 422 and 653 to 656.1 do not apply to the trust and the child in respect of the property,

ii. the trust is deemed, immediately before the beneficiary's death, to have disposed of the property and received, at the time and in respect of the disposition of the property, proceeds of disposition equal to the following amount, and the child is deemed, immediately after the time and in respect of the disposition of the property, to have acquired the property at a cost equal to those proceeds:

(1) if the property is a depreciable property of a prescribed class, the lesser of the capital cost of the property to the trust and the amount, determined immediately before the time of the disposition of the property, that is equal to that proportion of the undepreciated capital cost of property of that class to the trust that the capital cost of the property to the trust is of the capital cost to the trust of all property of that class that had not, at or before that time, been disposed of, and

(2) if the property is land, other than land to which subparagraph 1 applies, or, immediately before the beneficiary's death, a share referred to in subparagraph ii or iii of subparagraph *c* of the first paragraph, the adjusted cost base of the property to the trust immediately before the time of the disposition of the property,

iii. if the property is, immediately before the beneficiary's death, an interest in a partnership described in subparagraph iv of subparagraph *c* of the first

paragraph, other than an interest to which section 636 applies, the following rules apply:

(1) the trust is deemed, except for the purposes of section 632, not to have disposed of the property because of the beneficiary's death,

(2) the child is deemed to have acquired the property at the time of the beneficiary's death at a cost equal to the cost of the interest to the trust immediately before the time that is immediately before the time of the beneficiary's death, and

(3) each amount required by section 255 or 257 to be added or deducted in computing the adjusted cost base of the property to the trust, immediately before the beneficiary's death, is deemed to be an amount required by that section 255 or 257 to be added or deducted in computing, at any time at or after the beneficiary's death, the adjusted cost base of the property to the child,

iv. for the purposes of sections 93 to 104, Chapter III of Title III and any regulations under paragraph *a* of section 130 or section 130.1, if a depreciable property of a prescribed class of the trust is deemed under subparagraph ii to be acquired by the child because of the death of the beneficiary under the trust, except where the trust's proceeds of disposition of the property determined under subparagraph ii are redetermined under sections 93.1 to 93.3, and the capital cost of the property to the trust exceeds the amount determined under subparagraph ii to be the cost of the property to the child, the following rules apply:

(1) the capital cost of the property to the child is deemed to be equal to the capital cost of the property to the trust, and

(2) the excess is deemed to have been allowed to the child as depreciation in respect of the property for the taxation years that ended before the acquisition, and

v. despite subparagraph ii, if a property of the trust is deemed under subparagraph ii to be acquired by the child because of the death of the beneficiary under the trust, and the trust's proceeds of disposition of the property determined under subparagraph ii are redetermined under sections 93.1 to 93.3, the following rules apply:

(1) for the purposes of sections 93 to 104, Chapter III of Title III and any regulations under paragraph *a* of section 130 or section 130.1, if the property is a depreciable property of a prescribed class and the capital cost of the property to the trust exceeds the amount so redetermined under sections 93.1 to 93.3, the capital cost of the property to the child is deemed to be equal to the capital cost of the property to the trust, and the excess is deemed to have been allowed to the child as depreciation in respect of the property for the taxation years that ended before the acquisition, and

(2) if the property is land, other than land to which subparagraph 1 applies, the cost of the property to the child is deemed to be equal to the trust's proceeds of disposition of the property as redetermined under sections 93.1 to 93.3; and

(b) if the trust makes a valid election under paragraph *b* of subsection 9.11 or 9.31 of section 70 of the Income Tax Act in the trust's fiscal return filed under Part I of that Act for the year in which the beneficiary died, to have that paragraph *b* apply to the trust in respect of the property,

i. subparagraph *a* applies without reference to its subparagraphs i, ii and iii and as if the references to that subparagraph ii in subparagraphs iv and v of that subparagraph *a* were read as references to subparagraph iv of this subparagraph *b*,

ii. if the property is described in subparagraph i of subparagraph *c* of the first paragraph, sections 653 to 656.1 do not apply to the trust in respect of the property,

iii. if the property is described in any of subparagraphs ii to iv of subparagraph *c* of the first paragraph, section 422 does not apply to the trust and the child in respect of the transfer of the property and section 653 does not apply to the trust in respect of the property,

iv. subject to subparagraph v, the trust is deemed, immediately before the beneficiary's death, to have disposed of the property and received, at the time and in respect of the disposition, proceeds of disposition equal to

(1) subject to the third paragraph and unless otherwise specified by the trust, the amount established in accordance with section 450.5 that is designated in respect of the property by the trust in the trust's fiscal return filed in accordance with section 1000 for the year in which the beneficiary under the trust died, if the trust and the child, at the end of their respective taxation year in which the death occurred, were resident in Québec and the proportion determined under the second paragraph of section 22, in respect of each of those two latter persons to whom that second paragraph applies for the year in which the beneficiary under the trust died, was not less than 9/10 for that year, or

(2) the amount that is determined in respect of the property under paragraph *b* of that subsection 9.11 or 9.31, if subparagraph 1 does not apply in respect of the property,

v. subparagraph iii of subparagraph *a* applies in respect of a property described in that subparagraph iii, if the trust makes another valid election under subparagraph iii of paragraph *b* of subsection 9.31 of section 70 of the Income Tax Act in the trust's fiscal return filed under Part I of that Act for the year in which the beneficiary died, to have that subparagraph iii of paragraph *b* apply to the trust in respect of the property, and

vi. the child is deemed to have acquired the property

(1) immediately after the time of the disposition of the property and at a cost equal to the proceeds of disposition established in respect of the property under subparagraph iv, or

(2) if subparagraph v applies, at the time of the beneficiary's death and at a cost equal to the cost of the interest to the trust immediately before the time that is immediately before the time of the beneficiary's death.”;

(2) by striking out the third paragraph;

(3) by replacing the fourth paragraph by the following paragraph:

Restriction.

“However, subparagraph 1 of subparagraph iv of subparagraph *b* of the second paragraph does not apply in respect of the property unless all or substantially all of the difference between the amount that would, but for that subparagraph 1, be referred to in respect of the property in subparagraph 2 of that subparagraph iv and the amount designated in its respect in that subparagraph 1, is justified by a difference between the cost amount of the property to the trust, immediately before the beneficiary's death, for the purposes of Part I of the Income Tax Act and the cost amount, at that time, for the purposes of this Part, or by another reason considered by the Minister to be acceptable in the circumstances.”;

(4) by replacing “subparagraph i of subparagraph *b* of the second paragraph” in the fifth paragraph by “subparagraph 1 of subparagraph iv of subparagraph *b* of the second paragraph”;

(5) by replacing “fifth” in the sixth paragraph by “fourth” and by striking out “or distribution” in that paragraph;

(6) by replacing “under subsection 9.1 or 9.3, as the case may be,” in the portion of the seventh paragraph before subparagraph *a* by “under paragraph *b* of subsection 9.11 or 9.31”;

(7) by replacing “sixth” and “seventh” in the eighth paragraph by “fifth” and “sixth”, respectively;

(8) by replacing “fifth” and “seventh” in the ninth paragraph by “fourth” and “sixth”, respectively.

(2) Paragraphs 1, 3, 4 and 6 of subsection 1 apply in respect of the disposition of a property that occurs after 1 May 2006, except when the disposition of the property occurred before 1 January 2007 and the individual makes a valid election for the taxation year in which the disposition occurred under subsection 6 of section 10 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006 (Statutes of Canada, 2007, chapter 2). However, when subparagraph 1 of subparagraph iv

of subparagraph *b* of the second paragraph of section 450 of the Taxation Act applies in respect of the disposition of a property that occurred before 21 December 2006, it reads as if “third” was replaced by “fourth”.

(3) Paragraphs 2, 5, 7 and 8 of subsection 1 apply in respect of the disposition of a property that occurs after 20 December 2006. In addition, when the third paragraph of section 450 of the Act applies in respect of the disposition of a property that occurred after 1 May 2006 and before 21 December 2006 and the individual does not make a valid election for the taxation year in which the disposition occurred under subsection 6 of section 10 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006, it reads as follows:

“Sections 520.3 and 522.1 to 522.5 apply, with the necessary modifications, in respect of the disposition of the property and the conditions described in subparagraph 1 of subparagraph iv of subparagraph *b* of the second paragraph in relation to the trust and the child for the year in which the beneficiary under the trust died.”

c. I-3, s. 450.5, am.

59. (1) Section 450.5 of the Act is amended

(1) by replacing the portion of the first paragraph before subparagraph *b* by the following:

Computation of the designated amount.

“450.5. For the purposes of subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph of section 444 and subparagraph 1 of subparagraph iv of subparagraph *b* of the second paragraph of section 450, the amount designated in respect of a property by the legal representative of the individual referred to in section 444 or by the trust referred to in section 450, as the case may be, must not be less than the lesser of nor greater than the greater of

(a) the fair market value of the property immediately before the time of its disposition; and”;

(2) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. the property is a depreciable property of a prescribed class, the lesser of the capital cost of the property to the individual or to the trust and the amount, determined immediately before the time of the disposition of the property, that is equal to that proportion of the undepreciated capital cost of the property of that class to the individual or to the trust that the capital cost of the property to the individual or to the trust is of the capital cost to the individual or to the trust of all the property of that class that had not, at or before that time, been disposed of,

“ii. in the case of the individual referred to in section 444, the property is land, other than land to which subparagraph i applies, a share of the capital

stock of a family farm corporation, a share of the capital stock of a family fishing corporation, an interest in a family farm partnership, or an interest in a family fishing partnership, the adjusted cost base of the property to the individual immediately before the time of the disposition of the property, or”;

(3) by adding the following subparagraph after subparagraph ii of subparagraph *b* of the first paragraph:

“iii. in the case of the trust referred to in section 450, the property is land, other than land to which subparagraph i applies, a share referred to in subparagraph ii or iii of subparagraph *c* of the first paragraph of that section, or an interest in a partnership described in subparagraph iv of subparagraph *c* of the first paragraph of that section, the adjusted cost base of the property to the trust immediately before the time of the disposition of the property.”;

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

Maximum or minimum
designated amount.

“If the amount designated in respect of a property is less than the lesser of the amounts determined in respect of the property under subparagraphs *a* and *b* of the first paragraph, it is deemed, for the purposes of subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph of section 444 and subparagraph 1 of subparagraph iv of subparagraph *b* of the second paragraph of section 450, to be equal to the lesser of those amounts, and if it is greater than the greater of those amounts, it is deemed, for the purposes of those subparagraphs 1, to be equal to the greater of the amounts determined under those subparagraphs *a* and *b* of the first paragraph in respect of the property.”

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006, unless the disposition of the property occurred before 1 January 2007 and the individual makes a valid election for the taxation year in which the disposition occurred under subsection 6 of section 10 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006 (Statutes of Canada, 2007, chapter 2).

c. I-3, s. 450.6,
replaced.

Transfer to the father
or mother.

60. (1) Section 450.6 of the Act is replaced by the following section:

“450.6. Section 444 applies in respect of the transfer of a property as if “to a child” and “in the child” were replaced by “to the father or mother” and “in the father or mother”, respectively, and as if “the child” were replaced by “the father or mother”, if

(a) the property was acquired by an individual in circumstances where any of sections 444, 450 and 460 to 462 applied in respect of the acquisition;

(b) the property is transferred to the father or mother of the individual because of the individual’s death; and

(c) the individual’s legal representative makes a valid election in the fiscal return filed under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the taxation year in which the individual

died, to have subsection 9.6 of section 70 of that Act apply in respect of the transfer.”

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006, unless the disposition of the property occurred before 1 January 2007 and the individual makes a valid election for the taxation year in which the disposition occurred under subsection 6 of section 10 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006 (Statutes of Canada, 2007, chapter 2).

c. I-3, s. 450.9,
replaced.

Property deemed used
in a fishing or farming
business.

61. (1) Section 450.9 of the Act is replaced by the following section:

“450.9. For the purposes of section 105, paragraph *b* of section 130, sections 444 and 459, subparagraph iv of subparagraphs *a* and *a.0.1* of the first paragraph of section 726.6, a property of an individual is, at a particular time, deemed to be used by the individual in a fishing or farming business carried on in Canada if, at that particular time, the property is being used, principally in the course of carrying on a fishing or farming business in Canada, by

(*a*) a corporation, a share of the capital stock of which is a share of the capital stock of a family farm corporation, or a share of the capital stock of a family fishing corporation, of the individual or of the spouse, a child or the father or mother of the individual; or

(*b*) a partnership, a partnership interest in which is an interest in a family farm partnership, or an interest in a family fishing partnership, of the individual or of the spouse, a child or the father or mother of the individual.”

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006, unless the disposition of the property occurred before 1 January 2007 and the individual makes a valid election for the taxation year in which the disposition occurred under subsection 6 of section 10 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006 (Statutes of Canada, 2007, chapter 2).

c. I-3, s. 451, am.

62. (1) Section 451 of the Act is amended, in the first paragraph,

(1) by replacing “a particular time” in the portion of subparagraph *a* before subparagraph i by “any time”;

(2) by replacing subparagraphs ii and iii of subparagraph *a* by the following subparagraphs:

“ii. shares of the capital stock or indebtedness of one or more corporations all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv,

“iii. partnership interests or indebtedness of one or more partnerships all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv, or”;

(3) by adding the following subparagraph after subparagraph iii of subparagraph *a*:

“iv. property described in any of subparagraphs i to iii;”;

(4) by inserting the following subparagraph after subparagraph *a*:

“share of the capital stock of a family fishing corporation”.

“(a.1) “share of the capital stock of a family fishing corporation” of an individual at any time means a share of the capital stock of a corporation owned by the individual at that time if all or substantially all of the fair market value of the property owned by the corporation at that time was attributable to

i. property that has been used principally in the course of carrying on a fishing business in Canada in which the individual or the spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis, by

(1) the corporation or another corporation, a share of the capital stock of which is a share of the capital stock of a family fishing corporation of the individual or of the spouse, a child or the father or mother of the individual,

(2) a corporation controlled by a corporation described in subparagraph 1,

(3) the individual,

(4) the spouse, a child or the father or mother of the individual, or

(5) a partnership, a partnership interest in which is an interest in a family fishing partnership of the individual or of the spouse, a child or the father or mother of the individual,

ii. shares of the capital stock or indebtedness of one or more corporations all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv,

iii. partnership interests or indebtedness of one or more partnerships all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv, or

iv. property described in any of subparagraphs i to iii;”;

(5) by replacing “a particular time” in the portion of subparagraph *f* before subparagraph i by “any time”;

(6) by replacing “any of the following persons:” in the portion of subparagraph i of subparagraph *f* before subparagraph 1 by “by”;

(7) by adding the following subparagraph after subparagraph 3 of subparagraph i of subparagraph *f*:

“(4) a partnership, a partnership interest in which is an interest in a family farm partnership of the individual or of the spouse, a child or the father or mother of the individual,”;

(8) by replacing subparagraphs ii and iii of subparagraph *f* by the following subparagraphs:

“ii. shares of the capital stock or indebtedness of one or more corporations all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv,

“iii. partnership interests or indebtedness of one or more partnerships all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv, or”;

(9) by adding the following subparagraph after subparagraph iii of subparagraph *f*:

“iv. property described in any of subparagraphs i to iii;”;

(10) by adding the following subparagraph after subparagraph *f*:

“interest in a family fishing partnership”.

“(g) “interest in a family fishing partnership” of an individual at any time means a partnership interest owned by the individual at that time if, at that time, all or substantially all of the fair market value of the property of the partnership was attributable to

i. property that has been used principally in the course of carrying on a fishing business in Canada in which the individual or the spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis by the partnership or by

(1) the individual,

(2) the spouse, a child or the father or mother of the individual,

(3) a corporation, a share of the capital stock of which is a share of the capital stock of a family fishing corporation of the individual or of the spouse, a child or the father or mother of the individual, or

(4) a partnership, a partnership interest in which is an interest in a family fishing partnership of the individual or of the spouse, a child or the father or mother of the individual,

ii. shares of the capital stock or indebtedness of one or more corporations all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv,

iii. partnership interests or indebtedness of one or more partnerships all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv, or

iv. property described in any of subparagraphs i to iii.”

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006, unless the disposition of the property occurred before 1 January 2007 and the individual makes a valid election for the taxation year in which the disposition occurred under subsection 6 of section 10 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006 (Statutes of Canada, 2007, chapter 2).

c. I-3, ss. 459-462, replaced.

63. (1) Sections 459 to 462 of the Act are replaced by the following sections:

Transfer to a child of property used in a fishing or farming business.

“459. Sections 460 to 462 apply to an individual and to a child of the individual in respect of a property transferred, at any time, by the individual to the child, if the child was resident in Canada immediately before the transfer and if

(a) the property was, immediately before the transfer, land situated in Canada, a depreciable property of a prescribed class situated in Canada or an incorporeal capital property in respect of a fishing or farming business carried on by the individual in Canada, and was used principally in the business of fishing or farming in which the individual or the spouse, a child or the father or mother of the individual was actively engaged on a regular and continuous basis or, in the case of a property used in the operation of a woodlot, was engaged to the extent required by a prescribed forest management plan in respect of that woodlot; or

(b) the property was, immediately before the transfer, a share of the capital stock of a family farm corporation of the individual, a share of the capital stock of a family fishing corporation of the individual, an interest in a family farm partnership of the individual or an interest in a family fishing partnership of the individual.

Rules applicable.

“460. If, because of section 459, this section applies to an individual in respect of a property transferred by the individual to the child of the individual, the following rules apply:

(a) in cases where paragraph *b* and section 461 do not apply, the individual is deemed to have disposed of the property, at the time of the transfer, for proceeds equal to proceeds of disposition otherwise determined;

(b) subject to paragraph *c*, if the proceeds of disposition of the property otherwise determined exceed the greater of the following amounts, the individual is deemed to have disposed of the property at the time of the transfer for the greater of those amounts:

i. the fair market value of the property immediately before the time of the transfer, and

ii. if, immediately before the transfer, the property was

(1) a depreciable property of a prescribed class, the lesser of the capital cost of the property and the amount, determined immediately before the time of the disposition of the property, that is equal to that proportion of the undepreciated capital cost of the property of that class to the individual that the capital cost of the property to the individual is of the capital cost to the individual of all the property of that class that had not, at or before that time, been disposed of,

(2) land, a share of the capital stock of a family farm corporation of the individual, a share of the capital stock of a family fishing corporation of the individual, an interest in a family farm partnership of the individual or an interest in a family fishing partnership of the individual, the adjusted cost base of the property to the individual immediately before the time of the transfer, or

(3) an incorporeal capital property in respect of a business, the amount obtained by multiplying $\frac{4}{3}$ by that proportion of the individual's eligible incorporeal capital amount in respect of the business that the fair market value of the property immediately before the transfer was of the fair market value at that time of the aggregate of the individual's incorporeal capital property in respect of the business;

(c) if, immediately before the transfer, the property was an interest in a family farm partnership of the individual or an interest in a family fishing partnership of the individual and the individual receives no consideration in respect of the transfer of the property and makes a valid election under paragraph *c* of subsection 4.1 of section 73 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in the individual's fiscal return filed under Part I of that Act for the taxation year that includes the time of the transfer, to have that paragraph *c* apply in respect of the transfer of the property, the individual is deemed, except for the purposes of section 632, not to have disposed of the property at the time of the transfer; and

(d) section 422 does not apply to the individual in respect of the property.

Proceeds of disposition.

“461. If the proceeds of disposition, otherwise determined, of a property referred to in any of subparagraphs 1 to 3 of subparagraph ii of paragraph *b* of section 460 are less than the lesser of the amount referred to in subparagraph i of that paragraph *b* and the amount determined under any of subparagraphs 1 to 3 of subparagraph ii of that paragraph *b* that is applicable in respect of the property, they are deemed to be equal to the lesser of those amounts.

Rules applicable.

“462. If, because of section 459, this section applies to a child of an individual in respect of a property transferred by the individual to the child, the following rules apply:

(a) section 422 does not apply to the child in respect of the property;

(b) subject to subparagraph *e*, if the property is a depreciable property of a prescribed class of the individual, land, a share of the capital stock of a family farm corporation of the individual, a share of the capital stock of a family fishing corporation of the individual, an interest in a family farm partnership of the individual or an interest in a family fishing partnership of the individual, the child is deemed to have acquired the property at a cost equal to the individual's proceeds of disposition of the property, as determined under paragraphs *a* and *b* of section 460 and section 461;

(c) if the property was a depreciable property of a prescribed class of the individual and the capital cost of the property to the individual exceeds the capital cost of the property to the child, for the purposes of sections 93 to 104, 130 and 130.1 and regulations under section 130 or 130.1, the capital cost of the property to the child is deemed to be the amount that was the capital cost of the property to the individual immediately before the transfer and the excess is deemed to have been allowed to the child in respect of the property as depreciation in computing income for the taxation years that ended before the child acquired the property;

(d) if the property was, immediately before the transfer, an incorporeal capital property of the individual in respect of a business and the child does not continue to carry on the business, the child is deemed to have acquired a capital property, immediately after the transfer, at a cost equal to the individual's proceeds of disposition of the property, as determined under paragraphs *a* and *b* of section 460 and section 461; however, if the child continues to carry on the business, the child is deemed to have acquired the incorporeal capital property and have disbursed an incorporeal capital amount equal to the aggregate of

i. the individual's proceeds of disposition of the property, as determined under paragraphs *a* and *b* of section 460 and section 461, and

ii. $\frac{4}{3}$ of the amount by which that proportion of the excess determined under subparagraph *a* of the second paragraph of section 107 in respect of the individual's business immediately before the transfer that the fair market value of the property, immediately before the transfer, is of the fair market value at that time of the aggregate of the individual's incorporeal capital property in respect of the business, exceeds the amount included under paragraph *a* of section 105 in computing the individual's income as a result of the disposition; and

(e) if the property was, immediately before the transfer, an interest in a family farm partnership of the individual or an interest in a family fishing partnership of the individual, other than an interest to which section 636 applies, and the individual receives no consideration in respect of the transfer of the property and makes the election referred to in paragraph *c* of section 460 in respect of the transfer of the property, the following rules apply:

i. the child is deemed to have acquired the property at the time of the transfer at a cost equal to the cost of the interest to the individual immediately before the time of the transfer, and

ii. each amount required by section 255 or 257 to be added or deducted in computing the adjusted cost base of the property to the individual, immediately before the transfer, is deemed to be an amount required by that section 255 or 257 to be added or deducted in computing at any time at or after the time of the transfer, the adjusted cost base of the property to the child.

Amount to be added.

For the purpose of determining, at any subsequent time, the eligible incorporeal capital amount of the child referred to in subparagraph *d* of the first paragraph in respect of the business the child continues to carry on, an amount equal to 3/4 of the amount determined under subparagraph ii of that subparagraph *d* is to be added to the aggregate otherwise determined under subparagraph i of subparagraph *a* of the second paragraph of section 107.

Adjustment of the amounts referred to in s. 105.

For the purpose of determining, after the time of the transfer, the amount deemed to be the child's capital gain and the amount to be included in computing the child's income, in respect of any disposition of the property, that proportion of the amount determined under subparagraph ii of subparagraph *a* of the second paragraph of section 107 in respect of the business immediately before the time of the transfer that the fair market value of the property transferred immediately before that time is of the fair market value, immediately before that time, of the aggregate of the incorporeal capital property of the individual in respect of the business, is to be added to the amount otherwise determined under that subparagraph ii in respect of the business."

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006, unless the disposition of the property occurred before 1 January 2007 and the individual makes a valid election for the taxation year in which the disposition occurred under subsection 5 of section 11 of the Second Act to implement certain provisions of the budget tabled in Parliament on May 2, 2006 (Statutes of Canada, 2007, chapter 2).

(3) In addition, when subparagraph *a* of the first paragraph of section 462 of the Act applies in respect of a disposition that occurs after 20 December 2002, it reads as if "sections 422 to 424 do not apply" was replaced by "section 422 does not apply".

c. I-3, s. 462.2, replaced.

Property transferred or loaned to a minor.

64. (1) Section 462.2 of the Act is replaced by the following section:

"462.2. If an individual has transferred or loaned a property, either directly or indirectly, by means of a trust or otherwise, to or for the benefit of a person who was under 18 years of age and who is not dealing with the individual at arm's length or is the niece or nephew of the individual, other than an amount received in respect of that person because of the application of subsection 1 of section 122.61 of the Income Tax Act (Revised Statutes of

Canada, 1985, chapter 1, 5th Supplement), 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), or section 1029.8.61.18, any income or loss of that person for a taxation year from the property or from any property substituted for that property, that relates to the period in the year throughout which the individual is resident in Canada, is deemed to be income or a loss of the individual for the year and not of that person unless that person has reached 18 years of age before the end of the year.”

(2) Subsection 1 applies in respect of an amount received after 30 June 2006. In addition, when section 462.2 of the Act applies to an amount received after 14 December 2004, it reads as follows:

“462.2. Where an individual has transferred or loaned property, either directly or indirectly, by means of a trust or otherwise, to or for the benefit of a person who was under 18 years of age and who does not deal with the individual at arm’s length, or is the niece or nephew of the individual, other than an amount received in respect of that person by reason of the application of subsection 1 of section 122.61 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or section 1029.8.61.18, any income or loss of that person for a taxation year from the property or from property substituted therefor, that relates to the period in the year throughout which the individual is resident in Canada, is deemed to be income or a loss of the individual for the year and not of that person unless that person has, before the end of the year, attained the age of 18 years.”

c. I-3, s. 485.40, am.

65. Section 485.40 of the Act is amended by replacing “subparagraph” in paragraphs *c* and *d* by “paragraph”.

c. I-3, s. 527.3, am.

66. (1) Section 527.3 of the Act is amended by replacing “section 75.3” in the portion before paragraph *a* by “section 75.2.1 or 75.3”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 550.3, am.

67. Section 550.3 of the Act is amended

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

Share issued in consideration for a disposition.

“550.3. For the purposes of sections 21.5 to 21.9.4.1, if, as a result of an amalgamation after 16 November 1978, a particular share of any class of the capital stock of the new corporation is issued in consideration for the disposition of a share of any class of the capital stock of a predecessor corporation and the terms and conditions of the particular share are similar to the terms and conditions of the share so disposed of, the following rules apply:”;

(2) by striking out “être” in paragraph *c* in the French text.

c. I-3, s. 617.1, am.

68. (1) Section 617.1 of the Act is amended by replacing “section 75.3” in the portion before paragraph *a* by “section 75.2.1 or 75.3”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 668.1, am.

69. (1) Section 668.1 of the Act is amended

(1) by replacing “subparagraphs i and ii” in paragraph *a* by “subparagraphs i to iii”;

(2) by replacing the portion of paragraph *b* before subparagraph i by the following:

“(b) the beneficiary is deemed, for the purposes of sections 28, 462.8 to 462.10 and 727 to 737 as they apply for the purposes of Title VI.5 of Book IV, to have disposed of the capital property referred to in any of subparagraphs i to iii if a capital gain is determined under any of those subparagraphs in respect of the beneficiary for the beneficiary’s taxation year in which the designation year ends and to have a taxable capital gain for that taxation year”;

(3) by adding the following subparagraph after subparagraph ii of paragraph *b*:

“iii. from a disposition of a capital property that is a qualified fishing property of the beneficiary equal to the amount determined by the formula

$(A \times B \times G) / (D \times E)$; and”.

(2) Subsection 1 applies to a taxation year of a trust that ends after 1 May 2006.

c. I-3, s. 668.2, am.

70. (1) Section 668.2 of the Act is amended

(1) by replacing “subparagraphs i and ii” in the portion before paragraph *a* by “subparagraphs i to iii”;

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

“(b) B is the amount by which the amount designated under section 668 for the designation year by the trust in respect of the beneficiary exceeds the amount determined in relation to the trust in respect of the beneficiary under section 663.2 for the taxation year;”;

(3) by replacing “paragraphs *c* and *f*” in paragraph *e* by “paragraphs *c*, *f* and *g*”;

(4) by adding the following paragraph after paragraph *f*:

“(g) *G* is the amount that would be determined under paragraph *b* of section 28 for the designation year in respect of the trust’s capital gains and capital losses if the only properties referred to in that paragraph were qualified fishing properties of the trust disposed of by it after 1 May 2006.”

(2) Subsection 1 applies to a taxation year of a trust that ends after 1 May 2006.

c. I-3, s. 668.4, am.

71. (1) Section 668.4 of the Act is amended

(1) by replacing “Aux fins” in the portion before the definition of “action admissible d’une société qui exploite une petite entreprise” in the French text by “Pour l’application”;

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

“qualified fishing property”.

““qualified fishing property” of an individual has the meaning assigned by subparagraph *a.0.1* of the first paragraph of section 726.6;”.

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

c. I-3, s. 725, am.

72. (1) Section 725 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) a social assistance payment made on the basis of a means, needs or income test, that is a payment other than a payment received as financial assistance under the Individual and Family Assistance Act (2005, chapter 15) or as similar government assistance and that is included in computing the individual’s income because of section 311.1 or because of section 317 as a supplement or allowance received under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9) or in respect of any similar payment made under a law of a province;”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 726.6, am.

73. (1) Section 726.6 of the Act is amended

(1) by inserting “principally” after “used” in the portion of subparagraph *i* of subparagraph *a* of the first paragraph before subparagraph 1;

(2) by replacing subparagraph 2 of subparagraph *i* of subparagraph *a* of the first paragraph by the following subparagraph:

“(2) if the individual is a personal trust, a beneficiary under the trust that is entitled to receive directly from the trust all or part of the income or capital of the trust;”;

(3) by replacing subparagraph *a.0.1* of the first paragraph by the following subparagraph:

“qualified fishing property”.

“(a.0.1) “qualified fishing property” of an individual, other than a trust that is not a personal trust, at any time means a property owned at that time by the individual, the spouse of the individual or a partnership, an interest in which is an interest in a family fishing partnership of the individual or the individual’s spouse that is

i. an immovable or a fishing boat that was used principally in the course of carrying on a fishing business in Canada by

(1) the individual,

(2) if the individual is a personal trust, a beneficiary under the trust that is entitled to receive directly from the trust all or part of the income or capital of the trust,

(3) the spouse, a child or the father or mother of a person referred to in subparagraph 1 or 2,

(4) a corporation, a share of the capital stock of which is a share of the capital stock of a family fishing corporation of an individual referred to in any of subparagraphs 1 to 3, or

(5) a partnership, an interest in which is an interest in a family fishing partnership of an individual referred to in any of subparagraphs 1 to 3,

ii. a share of the capital stock of a family fishing corporation of the individual or the individual’s spouse,

iii. an interest in a family fishing partnership of the individual or the individual’s spouse, or

iv. an incorporeal capital property used in the course of carrying on a fishing business in Canada by a person or a partnership referred to in any of subparagraphs 1 to 5 of subparagraph i or by a personal trust from which the individual acquired the capital property;”;

(4) by replacing “fifth paragraph” wherever it appears in subparagraph 1 of subparagraph i of subparagraph a.3 of the first paragraph by “third paragraph”;

(5) by inserting the following subparagraph after subparagraph 2 of subparagraph i of subparagraph a.3 of the first paragraph:

“(2.1) a partnership interest in or indebtedness of one or more partnerships all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph 3, or”;

(6) by replacing “subparagraph 1 or 2” in subparagraph 3 of subparagraph i of subparagraph a.3 of the first paragraph by “any of subparagraphs 1 to 2.1”;

(7) by replacing subparagraph ii of subparagraph *a.3* of the first paragraph by the following subparagraph:

“ii. at that time, all or substantially all of the fair market value of the property of the partnership was attributable to property described in subparagraph 3 of subparagraph i;”;

(8) by inserting the following subparagraph after subparagraph *a.3* of the first paragraph:

“interest in a family fishing partnership”.

“(a.4) “interest in a family fishing partnership” of an individual, other than a trust that is not a personal trust, at any time means a partnership interest owned by the individual at that time if

i. throughout any 24-month period ending before that time, more than 50% of the fair market value of the property of the partnership was attributable to

(1) property that was used by the partnership or any of the persons referred to in the third paragraph, principally in the course of carrying on a fishing business in Canada in which the individual, a beneficiary referred to in subparagraph *b* of the third paragraph or the spouse, a child or the father or mother of the individual or of such a beneficiary was actively engaged on a regular and continuous basis,

(2) shares of the capital stock or indebtedness of one or more corporations all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph 4,

(3) a partnership interest in or indebtedness of one or more partnerships all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph 4, or

(4) property described in any of subparagraphs 1 to 3, and

ii. at that time, all or substantially all of the fair market value of the property of the partnership was attributable to property described in subparagraph 4 of subparagraph i;”;

(9) by striking out the second paragraph;

(10) by replacing the third paragraph by the following paragraph:

Incorporeal capital property.

“For the purposes of subparagraph iv of subparagraphs *a* and *a.0.1* of the first paragraph, an incorporeal capital property is deemed to include a capital property in respect of which paragraph *b* of section 437 or subparagraph *d* of the first paragraph of section 462 applies.”;

(11) by striking out the fourth paragraph;

(12) by replacing “subparagraph *a.3*” in the portion of the fifth paragraph before subparagraph *a* by “subparagraph 1 of subparagraph i of subparagraphs *a.3* and *a.4*”;

(13) by replacing subparagraph *d* of the fifth paragraph by the following subparagraph:

“(d) a corporation, a share of the capital stock of which is a share of the capital stock of a family farm corporation or a share of the capital stock of a family fishing corporation of the individual, of a beneficiary referred to in subparagraph *b* or the spouse, a child or the father or mother of the individual or of such a beneficiary; or”;

(14) by adding the following subparagraph after subparagraph *d* of the fifth paragraph:

“(e) a partnership, an interest in which is an interest in a family farm partnership or an interest in a family fishing partnership of the individual, of a beneficiary referred to in subparagraph *b* or the spouse, a child or the father or mother of the individual or of such a beneficiary.”

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006.

c. I-3, s. 726.6.1, am.

74. (1) Section 726.6.1 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 4 of subparagraph i of paragraph *a* of the definition of “share of the capital stock of a family farm corporation”:

“(4.1) another corporation that is related to the corporation and of which a share of the capital stock was a share of the capital stock of a family farm corporation of an individual referred to in any of subparagraphs 2 to 4, or”;

(2) by inserting the following subparagraph after subparagraph ii of paragraph *a* of the definition of “share of the capital stock of a family farm corporation”:

“ii.1. a partnership interest or indebtedness of one or more partnerships all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iii, or”;

(3) by replacing “either subparagraph i or ii” in subparagraph iii of paragraph *a* of the definition of “share of the capital stock of a family farm corporation” by “any of subparagraphs i to ii.1”;

(4) by replacing paragraph *b* of the definition of “share of the capital stock of a family farm corporation” by the following paragraph:

“(b) at that time, all or substantially all of the fair market value of the property owned by the corporation was attributable to property described in subparagraph iii of paragraph a;”;

(5) by adding the following definition in alphabetical order:

“share of the capital stock of a family fishing corporation”.

““share of the capital stock of a family fishing corporation” of an individual, other than a trust that is not a personal trust, at any time means a share of the capital stock of a corporation owned by the individual at that time if

(a) throughout any 24-month period ending before that time, more than 50% of the fair market value of the property owned by the corporation was attributable to

i. property that was used principally in the course of carrying on a fishing business in Canada in which an individual referred to in any of subparagraphs 2 to 4 was actively engaged on a regular and continuous basis by

(1) the corporation,

(2) the individual,

(3) if the individual is a personal trust, a beneficiary under the trust,

(4) the spouse, a child or the father or mother of an individual referred to in subparagraph 2 or 3,

(5) another corporation that is related to the corporation and of which a share of the capital stock was a share of the capital stock of a family fishing corporation of an individual referred to in any of subparagraphs 2 to 4, or

(6) a partnership, an interest in which was an interest in a family fishing partnership of an individual referred to in any of subparagraphs 2 to 4,

ii. shares of the capital stock or indebtedness of one or more corporations all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv,

iii. a partnership interest or indebtedness of one or more partnerships all or substantially all of the fair market value of the property of which was attributable to property described in subparagraph iv, or

iv. property described in any of subparagraphs i to iii; and

(b) at that time, all or substantially all of the fair market value of the property owned by the corporation was attributable to property described in subparagraph iv of paragraph a.”

(2) Paragraph 1 of subsection 1 applies in respect of the disposition of a property that occurs after 31 December 2001.

(3) Paragraphs 2 to 5 of subsection 1 apply in respect of the disposition of a property that occurs after 1 May 2006.

c. I-3, ss. 726.6.3 and 726.6.4, added.

Property used in a farming business.

75. (1) The Act is amended by inserting the following sections after section 726.6.2:

“726.6.3. For the purposes of subparagraph *a* of the first paragraph of section 726.6, at any time, a property owned at that time by an individual, the individual’s spouse or a partnership, an interest in which is an interest in a family farm partnership of the individual or of the individual’s spouse will not be considered to have been used in the course of carrying on a farming business in Canada, unless

(*a*) throughout the period of at least 24 months preceding that time, the property or a property for which the property was substituted was owned by any one or more of

i. the individual or the spouse, a child or the father or mother of the individual,

ii. a partnership, an interest in which is an interest in a family farm partnership of the individual or of the individual’s spouse,

iii. if the individual is a personal trust, the individual from whom the trust acquired the property or the spouse, a child or the father or mother of the individual, or

iv. a personal trust from which the individual or a child or the father or mother of the individual acquired the property;

(*b*) if subparagraph *c* does not apply, either

i. in at least two years while the property was owned by one or more persons referred to in subparagraph *a*, the property was used principally in a farming business carried on in Canada in which an individual referred to in subparagraph *a*, or if the individual is a personal trust, a beneficiary under the trust, was actively engaged on a regular and continuous basis, and the gross revenue of a person referred to in subparagraph *a*, in this subparagraph i referred to as the “operator”, from such a business for the period during which the property was owned by a person referred to in subparagraph *a* exceeded the income of the operator from all other sources for that period, or

ii. throughout a period of at least 24 months while the property was owned by one or more persons or partnerships referred to in subparagraph *a*, the property was used by a corporation described in subparagraph 4 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6 or by a partnership described in subparagraph 5 of that subparagraph i in a farming business in which an individual described in any of subparagraphs 1 to 3 of that subparagraph i was actively engaged on a regular and continuous basis; and

(c) if the property or a property for which the property was substituted was last acquired by the individual or a partnership before 18 June 1987 or after 17 June 1987 under an agreement in writing entered into before that date,

i. in the year the property was disposed of by the individual, the property was used principally in the course of carrying on a farming business in Canada by

(1) the individual or the spouse, a child or the father or mother of the individual,

(2) a beneficiary described in subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6, or the spouse, a child or the father or mother of that beneficiary,

(3) a corporation described in subparagraph 4 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6,

(4) a partnership described in subparagraph 5 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6, or

(5) a personal trust from which the individual acquired the property, or

ii. in at least five years during which the property was owned by any of the persons or partnerships described in subparagraph i, the property was used principally in the course of carrying on a farming business in Canada by any of those persons or partnerships.

Property encumbered with a real servitude.

If, at any time, a qualified farm property is encumbered with a real servitude, the incorporeal capital property that results from the establishment of that servitude is considered, at that time, to have been used in the course of carrying on a farming business in Canada only if the qualified farm property so encumbered satisfies the conditions set out in subparagraphs *a* to *c* of the first paragraph.

Property used in a fishing business.

“726.6.4. For the purposes of subparagraph *a.0.1* of the first paragraph of section 726.6, at any time, a property owned at that time by an individual, the individual’s spouse or a partnership, an interest in which is an interest in a family fishing partnership of the individual or of the individual’s spouse will not be considered to have been used in the course of carrying on a fishing business in Canada, unless

(*a*) throughout the period of at least 24 months preceding that time, the property or a property for which the property was substituted was owned by any one or more of

i. the individual or the spouse, a child or the father or mother of the individual,

ii. a partnership, an interest in which is an interest in a family fishing partnership of the individual or of the individual's spouse,

iii. if the individual is a personal trust, the individual from whom the trust acquired the property or the spouse, a child or the father or mother of the individual, or

iv. a personal trust from which the individual or a child or the father or mother of the individual acquired the property; and

(b) either

i. in at least two years while the property was owned by one or more persons referred to in subparagraph *a*, the property was used principally in a fishing business carried on in Canada in which an individual referred to in subparagraph *a*, or if the individual is a personal trust, a beneficiary under the trust, was actively engaged on a regular and continuous basis, and the gross revenue of a person referred to in subparagraph *a*, in this subparagraph i referred to as the "operator", from such a business for the period during which the property was owned by a person referred to in subparagraph *a* exceeded the income of the operator from all other sources for that period, or

ii. throughout a period of at least 24 months while the property was owned by one or more persons or partnerships referred to in subparagraph *a*, the property was used by a corporation described in subparagraph 4 of subparagraph i of subparagraph *a*.0.1 of the first paragraph of section 726.6 or by a partnership described in subparagraph 5 of that subparagraph i in a fishing business in which an individual described in any of subparagraphs 1 to 3 of that subparagraph i was actively engaged on a regular and continuous basis.

Property encumbered
with a real servitude.

If, at any time, a qualified fishing property is encumbered with a real servitude, the incorporeal capital property that results from the establishment of that servitude is considered, at that time, to have been used in the course of carrying on a fishing business in Canada only if the qualified fishing property so encumbered satisfies the conditions set out in subparagraphs *a* and *b* of the first paragraph."

(2) Subsection 1 applies in respect of the disposition of a property that occurs after 1 May 2006.

c. I-3, s. 726.7, am.

76. (1) Section 726.7 of the Act is amended, in the first paragraph,

(1) by replacing "may" and "such amount as he may claim not exceeding" in the portion before subparagraph *a* by "shall" and "an amount equal to", respectively;

(2) by replacing "qualified farm properties disposed of by the individual after 31 December 1984 otherwise, where the year is the taxation year 1994 or

1995, than because of an election made under section 726.9.2” in subparagraph *d* by “qualified farm properties of the individual disposed of after 17 June 1987”;

(3) by adding the following subparagraph after subparagraph *d*:

“(e) the amount that is allowed as a deduction in computing the individual’s taxable income for the year for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) under section 110.6 of that Act, in respect of qualified farm properties or, if the amount that is so allowed as a deduction is equal to the maximum amount that the individual may claim as a deduction in that computation under that section in respect of such properties, the amount that the individual specifies and that is not less than that maximum amount.”

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of the disposition of qualified farm properties in relation to which an individual claims as a deduction, after 19 December 2006, an amount under section 110.6 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or under section 726.7 of the Taxation Act.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 1 May 2006.

c. I-3, s. 726.7.1, am.

77. (1) Section 726.7.1 of the Act is amended

(1) by replacing “may” and “such amount as he may claim not exceeding” in the portion before paragraph *a* by “shall” and “an amount equal to”, respectively;

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

“(d) the amount that would be determined in respect of the individual for the year under paragraph *b* of section 28, to the extent that the amount is not included in determining the amount in respect of the individual under subparagraph *d* of the first paragraph of section 726.7 or paragraph *d* of section 726.7.2, in respect of capital gains and capital losses if the only properties referred to in paragraph *b* of section 28 were qualified small business corporation shares of the individual disposed of after 17 June 1987; and”;

(3) by adding the following paragraph after paragraph *d*:

“(e) the amount that is allowed as a deduction in computing the individual’s taxable income for the year for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) under section 110.6 of that Act, in respect of qualified small business corporation shares or, if the amount that is so allowed as a deduction is equal to the maximum amount that the individual may claim as a deduction in that computation under that section

in respect of such shares, the amount that the individual specifies and that is not less than that maximum amount.”

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of the disposition of qualified small business corporation shares in relation to which an individual claims as a deduction, after 19 December 2006, an amount under section 110.6 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or under section 726.7.1 of the Taxation Act.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 1 May 2006.

c. I-3, s. 726.7.2, am.

78. (1) Section 726.7.2 of the Act is amended

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

Capital gains
deduction in respect of
a qualified fishing
property.

“726.7.2. An individual other than a trust shall deduct, in computing the individual’s taxable income for a taxation year, if the individual was resident in Canada throughout the year and disposed in the year or a preceding taxation year and after 10 December 2002 of a property that was, at the time of the disposition, a qualified fishing property of the individual, an amount equal to the least of”;

(2) by replacing “qualified fishing property disposed of by the individual” in paragraph *d* by “qualified fishing property of the individual disposed of”;

(3) by adding the following paragraph after paragraph *d*:

“(e) the amount that is allowed as a deduction in computing the individual’s taxable income for the year for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) under section 110.6 of that Act, in respect of qualified fishing properties or, if the amount that is so allowed as a deduction is equal to the maximum amount that the individual may claim as a deduction in that computation under that section in respect of such properties, the amount that the individual specifies and that is not less than that maximum amount.”

(2) Paragraphs 1 and 2 of subsection 1 apply to a taxation year that ends after 1 May 2006. However, when the portion of section 726.7.2 of the Act before paragraph *a* applies in respect of the disposition of qualified fishing properties in relation to which an individual claims as a deduction, before 20 December 2006, an amount under section 110.6 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or under section 726.7.2 of the Taxation Act, it reads as follows:

“726.7.2. An individual other than a trust may deduct, in computing the individual’s taxable income for a taxation year, if the individual was resident in Canada throughout the year and disposed in the year or a preceding taxation year and after 10 December 2002 of a property that was, at the time of

the disposition, a qualified fishing property of the individual, such amount as the individual may claim not exceeding the least of”.

(3) Paragraph 3 of subsection 1 applies in respect of the disposition of qualified fishing properties in relation to which an individual claims as a deduction, after 19 December 2006, an amount under section 110.6 of the Income Tax Act or under section 726.7.2 of the Taxation Act.

c. I-3, ss. 726.11 and 726.12, replaced.

79. (1) Sections 726.11 and 726.12 of the Act are replaced by the following sections:

Failure to file a return or to report a capital gain.

“726.11. Despite sections 726.7 to 726.7.2, no amount may be deducted under this Title in respect of the capital gain of an individual for a particular taxation year in computing the individual’s taxable income for the particular year, if the individual knowingly or under circumstances amounting to gross negligence,

(a) fails to file the individual’s fiscal return for the particular year within one year after the individual’s filing-due date for the particular year; or

(b) fails to report the capital gain in the fiscal return the individual was required to file for the particular year under section 1000.

Burden of proof.

“726.12. For the purposes of section 726.11, the Minister establishes the facts justifying that the individual may not make a deduction under this Title.”

(2) Subsection 1 applies to a taxation year that ends after 1 May 2006.

c. I-3, s. 726.13, am.

80. (1) Section 726.13 of the Act is amended by replacing the portion before paragraph *a* by the following:

Deduction not permitted.

“726.13. Despite sections 726.7 to 726.7.2, no amount may be deducted under this Title in computing an individual’s taxable income for a taxation year in respect of a capital gain of the individual for the year, if the capital gain is from the disposition of a property, which disposition is part of a series of transactions or events”.

(2) Subsection 1 applies to a taxation year that ends after 1 May 2006.

c. I-3, s. 726.14, am.

81. (1) Section 726.14 of the Act is amended by replacing “Notwithstanding sections 726.7 and 726.7.1” by “Despite sections 726.7 to 726.7.2”.

(2) Subsection 1 applies to a taxation year that ends after 1 May 2006.

c. I-3, s. 726.19, am.

82. (1) Section 726.19 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the amount that would be determined in respect of the trust for the year under paragraph *b* of section 28 in respect of capital gains and capital losses if the only properties referred to in that paragraph were qualified farm properties disposed of by it after 31 December 1984, qualified small business corporation shares disposed of by it after 17 June 1987 and qualified fishing properties disposed of by it after 1 May 2006; and”.

(2) Subsection 1 applies to a taxation year that ends after 1 May 2006.

c. I-3, s. 726.20.1, am.

83. Section 726.20.1 of the Act is amended, in the first paragraph,

(1) by replacing “des paragraphes *a* ou *b*” in the portion of paragraph *c* of the definition of “bien relatif aux ressources” before subparagraph *i* in the French text by “de l’un des paragraphes *a* et *b*”;

(2) by replacing subparagraph *ii* of paragraph *c* of the definition of “resource property” by the following subparagraph:

“*ii.* the individual has elected, in a letter enclosed with the fiscal return the individual is required to file under section 1000 for the taxation year in which the substitution occurred and containing a description of the other property and the circumstances in which the new property was acquired, on or before the individual’s filing-due date for that taxation year, to consider the new property as being a resource property of the individual under this paragraph; and”;

(3) by adding the following paragraph after paragraph *c* of the definition of “resource property”:

“(d) a property, in this paragraph referred to as the “new property”, substituted for another property that was a resource property of the partnership under paragraph *a* or *b*, where

i. the new property was then acquired by the partnership through a transaction in respect of which an election referred to in section 529 was made, and

ii. each individual who is a member of the partnership has elected, in a letter enclosed with the fiscal return the individual is required to file under section 1000 for the individual’s taxation year in which ends the fiscal period of the partnership in which the substitution occurred and containing a description of the other property and the circumstances in which the new property was acquired, on or before the individual’s filing-due date for that taxation year, to consider the new property as being a resource property of the partnership under this paragraph.”;

(4) by adding the following subparagraph after subparagraph *iii* of paragraph *a* of the definition of “eligible taxable capital gain amount”:

“iv. where the particular property was owned by a particular partnership of which the individual is a member, whether directly or indirectly through another partnership, immediately before the disposition and was a property referred to in paragraph *d* of the definition of “resource property” in respect of the individual that was substituted for another property that was a flow-through share or an interest in a partnership, the amount that may reasonably be considered to be the individual’s share of the amount by which the cost to the partnership of the other property, determined without reference, where applicable, to section 419.0.1, exceeds the aggregate of the adjusted cost base to the partnership of the other property immediately before the substitution and the capital gain, if any, of the partnership from the disposition of the other property at the time of the substitution;”.

c. I-3, s. 737.22.0.1,
am.

84. (1) Section 737.22.0.1 of the Act is amended, in the first paragraph,

(1) by striking out “of the first paragraph” in paragraph *b* of the definition of “eligible activity”;

(2) by replacing paragraph *a* of the definition of “eligible employer” by the following paragraph:

“(a) a corporation that would be an exempt corporation within the meaning of sections 771.12 and 771.13 for that year if section 771.12 were read without reference to paragraph *e* and paragraph *d* were replaced by the following paragraph:

“(d) the year is comprised in whole or in part in the corporation’s eligibility period within the meaning assigned by section 1029.8.36.0.17, without reference to the sixth paragraph, if the definition of “eligibility period” in the first paragraph of that section applies for the purpose of determining the amount referred to in paragraph *a* of that definition.”;

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

(3) Paragraph 2 of subsection 1 has effect from 12 June 2003.

c. I-3, s. 752.0.8, am.

85. Section 752.0.8 of the Act is amended

(1) by replacing “réfère le sous-paragraphe ii du paragraphe *a* de l’article 752.0.7.4” and “réfère le sous-paragraphe ii du paragraphe *b* de cet article” in the portion before paragraph *a* in the French text by “le sous-paragraphe ii du paragraphe *a* de l’article 752.0.7.4 fait référence” and “le sous-paragraphe ii du paragraphe *b* de cet article fait référence”, respectively;

(2) by replacing subparagraph *v* of paragraph *a* by the following subparagraph:

“v. a payment described in subparagraph *v* of paragraph *k* of subsection 2 of section 147 in the English text of the Income Tax Act, or”.

c. I-3, s. 771.1, am.

86. (1) Section 771.1 of the Act is amended

(1) by replacing “the Minister of Finance” in the definition of “biotechnology development centre” in the first paragraph by “Investissement Québec”;

(2) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

“eligibility period”.

““eligibility period” of a corporation means the five-year period that begins on the day of coming into force of the certificate referred to in paragraph *a* of section 771.12 that was issued in its respect or, if it is later, on the corporation’s eligibility date, unless the corporation ceases to be an exempt corporation,

(a) at the beginning of a particular taxation year following an acquisition of control referred to in subparagraph *f* of the first paragraph of section 771.13 that occurred in the preceding taxation year and before the end of the five-year period, in which case “eligibility period” means the part of the five-year period that ends immediately before the acquisition of control;

(b) at the beginning of a particular taxation year following an election by the corporation under subparagraph *g* of the first paragraph of section 771.13 to become a specified corporation from a particular day of the preceding taxation year and before the end of the five-year period, in which case “eligibility period” means the part of the five-year period that ends the day before that particular day; or

(c) in a particular taxation year, other than the one referred to in paragraph *a* or *b*, and before the end of the five-year period, in which case “eligibility period” means the part of the five-year period that ends on the last day of the taxation year preceding the particular year;”;

(3) by inserting the following definition in alphabetical order in the first paragraph:

“specified corporation”.

““specified corporation” has the meaning assigned by section 1029.8.36.0.17;”;

(4) by adding the following paragraph after the third paragraph:

Restriction.

“Despite the definition of “eligibility period” in the first paragraph, the eligibility period of a corporation does not include any day in a taxation year for which the corporation is authorized by Investissement Québec to carry on its business outside the information technology development centre, the new economy centre or the biotechnology development centre that is mentioned in the certificate referred to in paragraph *a* of section 771.12, if, during that day, none of the activities of its business are carried on in Québec.”

(2) Paragraph 1 of subsection 1 applies in respect of the designation of a building after 23 March 2006.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 12 June 2003.

(4) Paragraph 4 of subsection 1 applies to a taxation year that begins after 20 December 2001.

c. I-3, s. 771.8.5, am.

87. (1) Section 771.8.5 of the Act is amended by replacing subparagraph i of subparagraph *a* of the second paragraph by the following subparagraph:

“i. if the corporation’s taxation year includes the first or the last day of its eligibility period, or if a part of the year is excluded from its eligibility period because of the application of the fourth paragraph of section 771.1, the proportion that the number of days in the year that are included in the corporation’s eligibility period is of the number of days in the year, and”.

(2) Subsection 1 has effect from 12 June 2003.

(3) In addition, when the second paragraph of section 771.8.5 of the Act applies before 12 June 2003 and to a taxation year that begins after 20 December 2001, it reads as follows:

“However, where the corporation’s taxation year includes the last day of its eligibility period, or if a part of that year is excluded from its eligibility period because of the application of the fourth paragraph of section 771.1, the first paragraph shall be read with the words “is the lesser of”, in the portion before subparagraph *a* thereof, replaced by the words “is such proportion of the lesser of the following amounts as the number of days in the year that are included in the eligibility period of the corporation is of the number of days in the year:”.

c. I-3, s. 771.13, am.

88. (1) Section 771.13 of the Act is amended

(1) by adding the following paragraphs after paragraph *e*:

“(f) at any time in a preceding taxation year, but after 11 June 2003, control of a specified corporation is acquired by the corporation, by a person or a group of persons that controls it or by a group of persons each member of which is an exempt corporation, a specified corporation or a person who, alone or together with other members of the group, controls an exempt corporation or a specified corporation, and of which group the corporation is part as a member or as a corporation that is controlled by one or more members of the group, unless

i. the acquisition of control

(1) occurs before 1 July 2004 and Investissement Québec certifies that the acquisition of control results from a transaction that was sufficiently advanced on 11 June 2003 and was binding on the parties on that date,

(2) 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

(3) 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

ii. the corporation or, if control is acquired by a group, another exempt corporation that is a member of the group or is controlled by one or more of its members, notifies Investissement Québec of the acquisition of control and of its election to maintain its status as an exempt corporation despite this subparagraph *f*; and

“(g) for a preceding taxation year, the corporation has obtained, from Investissement Québec, a certificate referred to in paragraph *c* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, after the corporation elected to become a specified corporation from a particular day of that preceding year that is not before 12 June 2003 and in respect of which the date of coming into force of the certificate is a proof.”;

(2) by adding the following paragraphs:

Applicability.

“Subparagraph *f* of the first paragraph does not apply to a particular corporation if control of the specified corporation is acquired by a person or a group of persons that controls the particular corporation or by a group of persons of which group the particular corporation is part as a corporation that is controlled by one or more members of the group and the person, group of persons or members also control another specified corporation.

Applicability.

“In addition, subparagraph *f* of the first paragraph does not apply if the specified corporation whose control is acquired carries on or may carry on its business in a biotechnology development centre and the acquisition of control occurs after 30 March 2004.

Exempt corporation.

“For the purpose of determining whether a corporation is an exempt corporation for the taxation year in which the acquisition of control described in subparagraph *f* of the first paragraph occurs or in which the election made under subparagraph *g* of that paragraph becomes effective, no reference is to be made to

(a) subparagraphs *a* to *e* of the first paragraph for the part of that year that begins, as the case may be, at the time of the acquisition of control or on the day on which the election becomes effective; and

(b) the revocation of the certificate referred to in paragraph *a* of section 771.12, if the date on which it becomes effective is included in the part of the year referred to in subparagraph *a*.”

(2) Subsection 1 has effect from 12 June 2003. However, when section 771.13 of the Act applies before 31 March 2004, it reads without reference to its third paragraph.

c. I-3, s. 772.2, am.

89. (1) Section 772.2 of the Act is amended by replacing “776.1.6” in the definition of “tax otherwise payable” by “776.1.18”.

(2) Subsection 1 applies to a taxation year that ends after 22 March 2006.

c. I-3, s. 776.1.5.0.17, am.

90. (1) Section 776.1.5.0.17 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) 40% of the aggregate of all amounts each of which is the salary or wages of the individual for the year from any eligible employment in respect of which the individual is an eligible individual for the year;”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 776.1.5.0.18, am.

91. (1) Section 776.1.5.0.18 of the Act is amended by replacing the first paragraph by the following paragraph:

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 and who receives in the taxation year a salary or wages attributable to duties performed, in the preceding taxation year, in the course of an 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.”

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, Title III.3, ss. 776.1.7-776.1.18, added.

92. (1) The Act is amended by inserting the following after section 776.1.6:

“TITLE III.3

“TAX CREDIT FOR THE HIRING OF FINANCIAL DERIVATIVES SPECIALISTS

Definitions:

“776.1.7. In this Title,

“eligibility period”;

“eligibility period” applicable to an individual for a taxation year in relation to a corporation means the part of the taxation year within both the period for which the qualification certificate issued to the corporation in respect of the individual is valid and the period for which the annual qualification certificate

referred to in the definition of “eligible specialist” was issued to the corporation in respect of the individual in relation to the taxation year;

“eligible specialist”;

“eligible specialist” of a corporation for a taxation year means an individual in respect of whom the Minister of Finance has, for the purposes of this Title, issued to the corporation a qualification certificate and an annual qualification certificate for all or part of the taxation year;

“excluded corporation”;

“excluded corporation” means

(a) a corporation that is exempt from tax under Book VIII, other than an insurer referred to in paragraph *k* of section 998 that is not so exempt from tax on all of its taxable income because of section 999.0.1; or

(b) a corporation that would be exempt from tax under section 985, but for section 192;

“government assistance”;

“government assistance” means assistance from a government, municipality or other public authority, whether as a grant, subsidy, forgivable loan, tax deduction, investment allowance or as any other form of assistance, except a deduction under this Title in computing tax payable under this Part;

“non-government assistance”;

“non-government assistance” means an amount that would be included in computing a taxpayer’s income because of paragraph *w* of section 87, if that paragraph were read without reference to its subparagraphs ii and iii, except a deduction under this Title in computing tax payable under this Part;

“qualification certificate”;

“qualification certificate” in respect of an individual means a certificate that the Minister of Finance issues to a corporation after 23 March 2006 and before 1 January 2010, and that certifies that the individual qualifies as a financial derivatives specialist for the purposes of this Title;

“qualified corporation”;

“qualified corporation” means a corporation, other than an excluded corporation, that carries on a business in Québec and has an establishment in Québec;

“qualified wages”;

“qualified wages” paid by a corporation to an individual for a taxation year means the lesser of

(a) the amount obtained by multiplying \$75,000 by the proportion, not exceeding 1, that the number of weeks ending in the eligibility period applicable to the individual for the taxation year in relation to the corporation and for which the corporation paid the individual an amount as wages is of 52; and

(b) the amount by which the aggregate of all amounts each of which is an amount paid by the corporation to the individual as wages for a week ending in the eligibility period applicable to the individual for the taxation year in relation to the corporation, exceeds the aggregate of all amounts each of which is

i. the amount of any government assistance or non-government assistance attributable to such wages that the corporation has received, is entitled to receive or may reasonably expect to receive, on or before the corporation's filing-due date for that taxation year, or

ii. the amount of any benefit or advantage in respect of such wages, other than a benefit or advantage that may reasonably be attributed to the individual's employment with the corporation as an eligible specialist, that 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 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;

"unused portion of the tax credit";

"unused portion of the tax credit" of a corporation for a taxation year means the amount by which the maximum amount that the corporation could deduct under section 776.1.8 for the taxation year if it had sufficient tax payable under this Part for that taxation year exceeds the tax payable by the corporation for the taxation year under this Part, determined before the application of that section and of the second paragraph of section 776.1.9;

"wages".

"wages" means the income computed under Chapters I and II of Title II of Book III.

Qualified wages.

For the purposes of the definition of "qualified wages" in the first paragraph, a week ending in the eligibility period applicable to an individual for a taxation year in relation to a corporation is deemed not to be such a week if

(a) the corporation is not a qualified corporation at any time during that week;

(b) the individual is a specified shareholder of the corporation at any time during that week; or

(c) an amount paid by the corporation to the individual as wages for that week

i. represents all or part of an expenditure taken into account in computing the amount used as a basis for computing an amount that the corporation is deemed under Chapter III.1 of Title III of Book IX to have paid to the Minister for a taxation year, or deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) to have overpaid to the Minister, or

ii. is paid in circumstances such that

(1) it may reasonably be considered that all or a portion of a consideration paid or payable by a person or partnership under a particular contract relates to any given expenditure in respect of which the person or a member of the

partnership may, for a taxation year, be deemed to have paid an amount to the Minister under Chapter III.1 of Title III of Book IX, and

(2) the amount paid as wages was incurred in the performance of the particular contract or of any contract derived from it and may reasonably be considered as relating to the given expenditure.

Credit.

“776.1.8. A corporation that, in a taxation year ending after 23 March 2006, employs an individual as an eligible specialist and that, on or before the day that is 12 months after the corporation’s filing-due date for that taxation year, encloses the documents described in the second paragraph with the fiscal return it is required to file under section 1000 for that taxation year, may deduct from its tax payable under this Part for that taxation year, determined before the application of this section and of the second paragraph of section 776.1.9, an amount equal to 20% of the aggregate of all amounts each of which corresponds to the qualified wages paid by the corporation to such an individual for the taxation year.

Documents to be filed.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing the prescribed information;

(b) a copy of the qualification certificate issued to the corporation in respect of each individual referred to in the first paragraph; and

(c) a copy of the annual qualification certificate issued for the purposes of this Title to the corporation by the Minister of Finance for all or part of the taxation year in respect of each individual referred to in the first paragraph.

Unused portions of the tax credit.

“776.1.9. A corporation may deduct from its tax payable under this Part for a taxation year, determined before the application of this Title, the unused portions of the tax credit of the corporation for the ten taxation years that precede that taxation year.

Subsequent taxation years.

Similarly, a corporation may deduct from its tax payable under this Part for a taxation year, determined before the application of this paragraph, the unused portions of the tax credit of the corporation for the three taxation years that follow that taxation year.

Deductibility.

“776.1.10. No amount is deductible under section 776.1.9 in respect of an unused portion of the tax credit for a taxation year until the unused portions of the tax credit for the preceding taxation years that are deductible have been deducted.

Condition.

In addition, an unused portion of the tax credit may be deducted for a taxation year under section 776.1.9 only to the extent that it exceeds the aggregate of the amounts deducted in its respect for the preceding taxation years under that section.

Certificates replaced or revoked.

“776.1.11. Subject to sections 1010 to 1011 and for the purposes of this Title, when the Minister of Finance replaces or revokes a qualification certificate or an annual qualification certificate issued by the Minister of Finance to a corporation in respect of an individual for the purposes of this Title, the following rules apply:

(a) a qualification certificate or annual qualification certificate that is replaced is null from the time it was issued and the new qualification certificate or annual qualification certificate is deemed to have been issued at that time; and

(b) a qualification certificate or annual qualification certificate that is revoked is null from the time the revocation becomes effective.

Presumption.

The qualification certificate or annual qualification certificate so revoked is deemed not to have been issued as of the effective date specified in the notice of revocation.

Acquisition of control.

“776.1.12. If, at any time, control of a corporation is acquired by a person or group of persons, no amount may be deducted by the corporation under section 776.1.9 for a taxation year ending after that time in respect of the unused portion of the tax credit of the corporation for a taxation year ending before that time.

Deduction permitted.

However, the corporation may deduct an amount under section 776.1.9 for a particular taxation year ending after the time referred to in the first paragraph, in respect of the portion that may reasonably be considered to be attributable to the carrying on of a business, of the unused portion of the tax credit of the corporation for a taxation year ending before that time, if the corporation carried on the business throughout the particular taxation year for profit or with a reasonable expectation of profit.

Deductible amount.

The amount that the corporation may deduct under section 776.1.9 for the particular taxation year in respect of the portion described in the second paragraph is to be determined as if the reference in the first paragraph of that section to the tax payable under this Part for a taxation year, determined before the application of this Title, were a reference to the portion of the tax payable under this Part by the corporation for the particular taxation year, determined before the application of this Title, that may reasonably be attributed to the carrying on of the business referred to in the second paragraph and, if the corporation sold, leased, rented or developed properties or rendered services in the course of carrying on that business before the time referred to in the first paragraph, of any other business substantially all the income of which is derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

Acquisition of control.

“776.1.13. If, at any time, control of a corporation is acquired by a person or group of persons, no amount may be deducted by the corporation under section 776.1.9 for a taxation year ending before that time in respect of

the unused portion of the tax credit of the corporation for a taxation year ending after that time.

Deduction permitted.

However, the corporation may deduct an amount under section 776.1.9 for a particular taxation year ending before the time referred to in the first paragraph, in respect of the portion that may reasonably be considered to be attributable to the carrying on of a business, of the unused portion of the tax credit of the corporation for a taxation year ending after that time, if the corporation carried on the business throughout that taxation year and in the particular taxation year for profit or with a reasonable expectation of profit.

Deductible amount.

The amount that the corporation may deduct under section 776.1.9 for the particular taxation year in respect of the portion described in the second paragraph is to be determined as if the reference in the second paragraph of that section to the tax payable under this Part for a taxation year, determined before the application of the second paragraph of that section, were a reference to the portion of the tax payable under this Part by the corporation for the particular taxation year, determined before the application of the second paragraph of that section, that may reasonably be attributed to the carrying on of the business referred to in the second paragraph and, if the corporation sold, leased, rented or developed properties or rendered services in the course of carrying on that business before the time referred to in the first paragraph, of any other business substantially all the income of which is derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

Reduction of the unused portion of the tax credit.

“776.1.14. For the purpose of computing the amount that a corporation may deduct under section 776.1.9 for a particular taxation year in respect of the unused portion of the tax credit of the corporation for a particular preceding taxation year, that unused portion of the tax credit of the corporation, otherwise determined, is to be reduced by the amount determined under the second paragraph if, in the particular taxation year or a preceding taxation year, an amount relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year, other than an amount described in subparagraph i or ii of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 776.1.7, is

(a) directly or indirectly refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) obtained by a person or partnership.

Amount.

The amount to which the first paragraph refers is the amount by which the maximum amount that the corporation could have deducted under section 776.1.8 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year exceeds the aggregate of

(a) the maximum amount that the corporation could have deducted under that section for the particular preceding taxation year if it had had sufficient

tax payable under this Part for that taxation year and if, for the purposes of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 776.1.7,

i. any amount referred to in the first paragraph in relation to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year that is received or obtained at or before the end of the particular taxation year, had been received or obtained in the particular preceding taxation year, and

ii. any amount referred to in the first paragraph of section 776.1.15 in relation to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year that is paid or deemed to be paid under section 776.1.16 at or before the end of the particular taxation year, had been paid or deemed to be paid in the particular preceding taxation year; and

(*b*) any portion that may reasonably be considered as relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year, of the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under section 1129.27.16 for the particular taxation year or a preceding taxation year.

Unused portion of the tax credit.

For the purpose of computing the amount that the corporation may deduct under section 776.1.9 for the particular taxation year in respect of the unused portion of the tax credit of the corporation for a taxation year other than the particular preceding taxation year, the corporation is deemed to have deducted under that section for the taxation years preceding the particular taxation year in respect of the unused portions of the tax credit of the corporation for the taxation years other than the particular preceding taxation year that are deductible for the particular taxation year, in addition to any other amount deducted or deemed to be deducted, an amount equal to the amount by which the amount determined under the second paragraph exceeds the amount by which the unused portion of the tax credit of the corporation for the particular preceding taxation year, determined before the application of this section and of section 776.1.15, exceeds the aggregate of the amounts deducted by the corporation under section 776.1.9 for the taxation years preceding the particular taxation year in respect of that unused portion of the tax credit of the corporation.

Increase of the unused portion of the tax credit.

“776.1.15. For the purpose of computing the amount that a corporation may deduct under section 776.1.9 for a particular taxation year in respect of the unused portion of the tax credit of the corporation for a particular preceding taxation year, that unused portion of the tax credit of the corporation, otherwise determined, is to be increased by the amount determined under the second paragraph if, in the particular taxation year or a preceding taxation year, an amount relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year, described in subparagraph i or ii of paragraph *b* of the definition of “qualified

wages” in the first paragraph of section 776.1.7 or in subparagraph *a* or *b* of the first paragraph of section 776.1.14, is, pursuant to a legal obligation,

(a) paid by the corporation, and may reasonably be considered as the repayment of an amount attributable to the qualified wages that is referred to in that subparagraph *i* or that subparagraph *a*; or

(b) paid by a person or partnership, and may reasonably be considered as the repayment of an amount attributable to the qualified wages that is referred to in that subparagraph *ii* or subparagraph *b* of the first paragraph of section 776.1.14.

Amount.

The amount to which the first paragraph refers is the amount by which the maximum amount that the corporation could have deducted under section 776.1.8 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year is exceeded by the aggregate of

(a) the maximum amount that the corporation could have deducted under that section for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year and if, for the purposes of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 776.1.7,

i. any amount referred to in the first paragraph in relation to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year that is paid at or before the end of the particular taxation year had been paid in the particular preceding taxation year, and

ii. any amount referred to in the first paragraph of section 776.1.14 in relation to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year that is received or obtained at or before the end of the particular taxation year, had been received or obtained in the particular preceding taxation year; and

(b) any portion that may reasonably be considered as relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year, of the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under section 1129.27.16 for a taxation year preceding the particular taxation year.

Unused portion of the tax credit.

For the purpose of computing the amount that the corporation may deduct under section 776.1.9 for the particular taxation year in respect of the unused portion of the tax credit of the corporation for a taxation year other than the particular preceding taxation year, the corporation shall also take into account the amount by which the unused portion of the tax credit of the corporation for the particular preceding taxation year is to be increased under the first paragraph.

Deemed repayment.

“776.1.16. For the purposes of section 776.1.15, an amount attributable to qualified wages paid by a corporation to an individual for a preceding taxation year, described in subparagraph i or ii of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 776.1.7, is deemed to be repaid by a corporation, person or partnership, as the case may be, in a particular taxation year, pursuant to a legal obligation, if that amount

(a) is described in that subparagraph i or ii in relation to those qualified wages;

(b) in the case of an amount described in that subparagraph i, was not received by the corporation;

(c) in the case of an amount described in that subparagraph ii, was not obtained by the person or partnership; and

(d) ceased, in the particular taxation year, to be an amount that the corporation, person or partnership may reasonably expect to receive or obtain.

Taxation year in which amount is received.

“776.1.17. For the purposes of this Part, an amount deducted by a corporation under this Title in computing its tax payable under this Part for a preceding taxation year in respect of an expenditure made in a taxation year preceding a particular taxation year is to be considered as received by the corporation in the particular taxation year, to the extent that the amount is not considered, under this section, as received by the corporation in a taxation year preceding the particular taxation year.

Provisions applicable.

“776.1.18. Sections 1029.6.0.1.7 and 1029.6.0.1.8 apply to this Title, with the necessary modifications.”

(2) Subsection 1 applies to a taxation year that ends after 22 March 2006.

c. I-3, s. 776.54.1, am.

93. (1) Section 776.54.1 of the Act is amended

(1) by replacing “section 726.1, 726.3 or 726.4 shall” in the portion before paragraph *a* by “any of sections 726.1, 726.3, 726.4 and 726.4.0.1 is to”;

(2) by adding the following paragraph after paragraph *c*:

“(d) in the case of section 726.4.0.1, to the aggregate of all amounts each of which is equal to the amount otherwise deducted by the individual for the year, under section 726.4.0.1, in respect of a qualifying share or qualifying security, within the meaning of the first paragraph of section 965.55, that exceeds its cost to the individual.”

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 965.55, am.

94. (1) Section 965.55 of the Act is amended, in the first paragraph,

(1) by replacing “an unincorporated mutual fund or a mutual fund” in the definition of “dealer” by “a mutual fund”;

(2) by replacing “under the Act respecting income support, employment assistance and social solidarity (chapter S-32.001)” in the definition of “total income” by “under the Individual and Family Assistance Act (2005, chapter 15)”.

(2) Paragraph 1 of subsection 1 has effect from 14 December 2006.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2007.

c. I-3, s. 965.94, am.

95. (1) Section 965.94 of the Act is amended by replacing “last consolidated statement of earnings” in subparagraph *d* of the first paragraph by “last consolidated financial statements”.

(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. 965.96,
replaced.

96. (1) Section 965.96 of the Act is replaced by the following section:

Corporation resulting
from an amalgamation.

“965.96. For the purposes of paragraph *c* of section 965.90, if a corporation results from an amalgamation within the meaning of section 544, the requirement relating to the percentage of the wages paid to the employees of the corporation, in 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 the requirement that more than one-half of the wages paid by a predecessor corporation, in its last taxation year ended immediately before the amalgamation, to its employees, within the meaning of the regulations under section 771, were paid to employees of an establishment situated in Québec.

Requirements.

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 is to 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 second 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 second 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.

Applicability.

The rules of the 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.”

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 965.97, am.

97. (1) Section 965.97 of the Act is amended by replacing the first paragraph by the following paragraph:

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 second paragraph of section 965.96, is to 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 second 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 second 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.”

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, Part I, Book VII, Title VIII, ss. 979.1-979.18, repealed.

98. (1) Title VIII of Book VII of Part I of the Act is repealed.

- (2) Subsection 1 applies from the taxation year 2006.
- c. I-3, s. 1012.1, am. **99.** (1) Section 1012.1 of the Act is amended by inserting the following paragraph after paragraph *d.1*:
- “(d.1.0.0.1) section 776.1.9 in respect of the unused portion of the tax credit, within the meaning of section 776.1.7, for a subsequent taxation year;”.
- (2) Subsection 1 applies to a taxation year that ends after 22 March 2006.
- c. I-3, s. 1015, am. **100.** (1) Section 1015 of the Act is amended by striking out subparagraph *o* of the second paragraph.
- (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 is amended
- (1) by inserting “II.6.4.2,” before “II.6.5.1” in the portion of the second paragraph before subparagraph *a*;
- (2) by inserting “II.6.4.2,” after “II.6.0.7,” in subparagraph *b* of the second paragraph;
- (3) by striking out subparagraph *g* of the second paragraph;
- (4) by replacing “sound recording” in the third paragraph by “property”.
- (2) Paragraphs 1, 2 and 4 of subsection 1 have effect from 24 March 2006.
- c. I-3, s. 1029.6.0.1, am. **102.** (1) Section 1029.6.0.1 of the Act is amended by inserting “II.6.4.2,” after “II.6.2,” in paragraphs *a* and *b*.
- (2) Subsection 1 has effect from 24 March 2006.
- c. I-3, s. 1029.6.0.1.2, am. **103.** (1) Section 1029.6.0.1.2 of the Act is amended by adding the following paragraph:
- Presumption. “For the purposes of the first paragraph, the taxpayer is deemed to have filed with the Minister the prescribed form containing the prescribed information and, where applicable, a copy of the documents referred to in the first paragraph on or before the day that is 12 months after the taxpayer’s filing-due date for a taxation year so as to be deemed to have paid an amount to the Minister for the year under any of Divisions II to II.3.0.1, in this paragraph referred to as the “particular division”, if
- (a) the taxpayer files with the Minister the prescribed form containing the prescribed information and, where applicable, a copy of the documents referred to in the first paragraph more than 12 months after that date so as to be deemed

to have paid an amount to the Minister for the year under the particular division; and

(b) the taxpayer has filed with the Minister the prescribed form containing the prescribed information and, where applicable, a copy of the documents referred to in the first paragraph on or before the day that is 12 months after that date so as to be deemed to have paid an amount to the Minister for the year under any of Divisions II to II.3.0.1 other than the particular division.”

(2) Subsection 1 applies in respect of an application filed by a taxpayer after 23 March 2006 so as to be deemed to have paid an amount to the Minister of Revenue under any of Divisions II to II.3.0.1 of Chapter III.1 of Title III of Book IX of Part I of the Act.

c. I-3,
s. 1029.6.0.1.2.1, am.

104. (1) Section 1029.6.0.1.2.1 of the Act is amended by inserting “II.6.4.2,” after “II.6.2,”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.6.0.1.2.2, am.

105. (1) Section 1029.6.0.1.2.2 of the Act is amended by inserting “II.6.4.2,” after “II.6.2,” in subparagraph i of subparagraph *a* and subparagraph *b* of the first paragraph.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.6.0.1.2.3, am.

106. (1) Section 1029.6.0.1.2.3 of the Act is amended by inserting “II.6.4.2,” after “II.6.2,” in subparagraph *b* of the first paragraph.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.6.0.1.2.4, am.

107. (1) Section 1029.6.0.1.2.4 of the Act is amended by inserting “II.6.4.2,” after “II.6.2,” in subparagraph *a* of the first paragraph.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.6.0.1.8,
am.

108. (1) Section 1029.6.0.1.8 of the Act is amended

(1) by inserting “II.3.0.1,” after “II.3,”;

(2) by replacing “II.6.0.1.1” by “II.6.0.1.2”;

(3) by striking out “II.6.7 as it read before being repealed,”.

(2) Paragraph 1 of subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.6.0.1.8.1, am.

109. (1) Section 1029.6.0.1.8.1 of the Act is amended by replacing “1029.8.10 and 1029.8.11” in the portion of the second paragraph before subparagraph *b* of the first paragraph of section 1029.6.0.1.8.1, enacted by

that second paragraph, by “1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.6.1, am.

110. (1) Section 1029.6.1 of the Act is amended

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

“controlled corporation”.

““controlled corporation” means

(a) a corporation that is controlled, directly or indirectly in any manner whatever, by an entity, a person or a combination of entities or persons referred to in any of paragraphs *a* to *e* of section 1029.8.5.3; or

(b) a corporation that, in the 24 months preceding the date on which a contract referred to in any of subparagraphs *b* to *i* of the first paragraph of section 1029.7 or 1029.8 is entered into or at a later time determined by the Minister, is controlled, directly or indirectly in any manner whatever, by an entity, a person or a combination of entities or persons referred to in any of paragraphs *a* to *e* of section 1029.8.5.3;”;

(2) by replacing the definition of “tax-exempt corporation” by the following definition:

“tax-exempt corporation”.

““tax-exempt corporation” means a corporation that

(a) is exempt from tax under Book VIII, other than an insurer referred to in paragraph *k* of section 998 that is not so exempt from tax on its total taxable income by reason of section 999.0.1;

(b) would be exempt from tax under section 985 but for section 192; or

(c) is a controlled corporation or a corporation related to a controlled corporation;”.

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.7, am.

111. (1) Section 1029.7 of the Act is amended

(1) by replacing “undertakes scientific research and experimental development in Québec or causes scientific research and experimental development” in the portion of the first paragraph before subparagraph *a* by “undertakes scientific research and experimental development related to a business of the taxpayer, in Québec, or causes such research and development”;

(2) by replacing “relating to the research and development” in subparagraphs *d*, *d.1*, *h* and *h.1* of the first paragraph by “, relating to the research and development undertaken in any taxation year”;

(3) by inserting “undertaken in any taxation year” after “for work relating to such research and development” in subparagraphs *e* and *i* of the first paragraph;

(4) by replacing “section 1029.8.10” in subparagraph ii of subparagraph *b* of the third paragraph by “section 1029.8.10 or 1029.8.16.1.4”;

(5) by replacing subparagraph v of subparagraph *b* of the third paragraph by the following subparagraph:

“v. an expenditure described in section 230.0.0.2;”;

(6) by adding the following subparagraphs after subparagraph vi of subparagraph *b* of the third paragraph:

“vii. an expenditure of a current nature incurred by or on behalf of a taxpayer in respect of the general administration or management of a business, including

(1) the administrative salary or wages, including related benefits, of a person none or substantially none of whose duties are oriented toward the prosecution of scientific research and experimental development, except to the extent that such expenditure is a prescribed expenditure,

(2) a legal or accounting fee,

(3) an amount referred to in any of sections 147, 148, 160, 161, 163, 176, 176.4 and 179,

(4) an entertainment expense,

(5) an advertising or selling expense,

(6) a conference or convention expense,

(7) a due or fee in respect of membership in a scientific or technical organization, and

(8) a fine or penalty;

“viii. an expenditure of a current nature incurred by or on behalf of a taxpayer for the maintenance and upkeep of premises, facilities or equipment to the extent that the expenditure is not attributable to the prosecution of scientific research and experimental development;

“ix. an expenditure of a capital nature incurred by or on behalf of a taxpayer to acquire property, except any such expenditure that, at the time it was incurred, was for the provision of premises, facilities or equipment if, at the time of the acquisition of the premises, facilities or equipment, it was intended

(1) that the premises, facilities or equipment would be used during all or substantially all of their operating time in their expected useful life for the prosecution of scientific research and experimental development undertaken in Canada, and

(2) that all or substantially all of the value of the premises, facilities or equipment would be consumed in the prosecution of scientific research and experimental development undertaken in Canada;

“x. an expenditure of a capital nature incurred by or on behalf of a taxpayer to acquire property if the property has been used or acquired for use or lease, for any purpose whatever, before it was acquired;

“xi. an expenditure made to acquire rights in, or arising out of, scientific research and experimental development;

“xii. an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.3 or 752.0.10.1 to 752.0.10.18 in computing taxable income or tax payable under this Part, as the case may be;

“xiii. an expenditure of a current or capital nature, to the extent that the taxpayer having incurred it or, where applicable, the person or partnership having incurred it on the taxpayer’s behalf has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than

(1) the State or Her Majesty in right of Canada or a province, other than Québec,

(2) a mandatary of the State or of Her Majesty in right of Canada or a province, other than Québec,

(3) a corporation, commission or association that is controlled, directly or indirectly in any manner whatever, by the State or Her Majesty in right of Canada or a province, other than Québec, or by a mandatary of the State or of Her Majesty in right of Canada or a province, other than Québec, or

(4) a municipality in Canada or a municipal or public body performing a function of government in Canada; and

“xiv. an expenditure of a current or capital nature, to the extent that the taxpayer having incurred it or, where applicable, the person or partnership

having incurred it on the taxpayer's behalf has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible by the person in computing taxable income earned in Canada for a taxation year."

(2) Paragraph 1 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.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of an expenditure incurred by a taxpayer after 23 March 2006 for scientific research and experimental development undertaken after that date.

(4) Paragraphs 4 to 6 of subsection 1 apply in respect of an expenditure incurred by a taxpayer after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.7.2, am.

112. (1) Section 1029.7.2 of the Act is amended

(1) by replacing "\$50,000,000" in the portion of the first paragraph before the formula by "\$75,000,000";

(2) by replacing the formula in the first paragraph by the following formula:

" $37.5\% - \{[(A - \$50,000,000) \times 20\%] / \$25,000,000\}$.";

(3) by replacing "\$25,000,000" in the second paragraph by "\$50,000,000".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 December 2006 for scientific research and experimental development undertaken after that date.

c. I-3, s. 1029.8, am.

113. (1) Section 1029.8 of the Act is amended

(1) by replacing "undertakes scientific research and experimental development in Québec or causes scientific research and experimental development" in the portion of the first paragraph before subparagraph *a* by "undertakes scientific research and experimental development related to a business of the partnership, in Québec, or causes such research and development";

(2) by replacing "relating to the research and development" in subparagraphs *d*, *d.1*, *h* and *h.1* of the first paragraph by "relating to the research and development undertaken in any fiscal period";

(3) by inserting “undertaken in any fiscal period” after “for work relating to such research and development” in subparagraphs *e* and *i* of the first paragraph;

(4) by replacing “section 1029.8.11” in subparagraph ii of subparagraph *b* of the third paragraph by “section 1029.8.11 or 1029.8.16.1.5”;

(5) by replacing subparagraph v of subparagraph *b* of the third paragraph by the following subparagraph:

“v. an expenditure described in section 230.0.0.2.”;

(6) by adding the following subparagraphs after subparagraph v of subparagraph *b* of the third paragraph:

“vi. an expenditure of a current nature incurred by or on behalf of a partnership in respect of the general administration or management of a business, including

(1) the administrative salary or wages, including related benefits, of a person none or substantially none of whose duties are oriented toward the prosecution of scientific research and experimental development, except to the extent that such expenditure is a prescribed expenditure,

(2) a legal or accounting fee,

(3) an amount referred to in any of sections 147, 148, 160, 161, 163, 176, 176.4 and 179,

(4) an entertainment expense,

(5) an advertising or selling expense,

(6) a conference or convention expense,

(7) a due or fee in respect of membership in a scientific or technical organization, and

(8) a fine or penalty;

“vii. an expenditure of a current nature incurred by or on behalf of a partnership for the maintenance and upkeep of premises, facilities or equipment to the extent that the expenditure is not attributable to the prosecution of scientific research and experimental development;

“viii. an expenditure of a capital nature to acquire property, except any such expenditure that, at the time it was incurred, was for the provision of premises, facilities or equipment if, at the time of the acquisition of the premises, facilities or equipment, it was intended

(1) that the premises, facilities or equipment would be used during all or substantially all of their operating time in their expected useful life for the prosecution of scientific research and experimental development undertaken in Canada, and

(2) that all or substantially all of the value of the premises, facilities or equipment would be consumed in the prosecution of scientific research and experimental development undertaken in Canada;

“ix. an expenditure of a capital nature incurred by or on behalf of a partnership to acquire property if the property has been used or acquired for use or lease, for any purpose whatever, before it was acquired;

“x. an expenditure made to acquire rights in, or arising out of, scientific research and experimental development;

“xi. an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.3 or 752.0.10.1 to 752.0.10.18 in computing taxable income or tax payable under this Part, as the case may be;

“xii. an expenditure of a current or capital nature, to the extent that the partnership having incurred it or, where applicable, the person or another partnership having incurred it on the partnership’s behalf has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than

(1) the State or Her Majesty in right of Canada or a province, other than Québec,

(2) a mandatary of the State or of Her Majesty in right of Canada or a province, other than Québec,

(3) a corporation, commission or association that is controlled, directly or indirectly in any manner whatever, by the State or Her Majesty in right of Canada or a province, other than Québec, or by a mandatary of the State or of Her Majesty in right of Canada or a province, other than Québec, or

(4) a municipality in Canada or a municipal or public body performing a function of government in Canada; and

“xiii. an expenditure of a current or capital nature, to the extent that the partnership having incurred it or, where applicable, the person or another partnership having incurred it on the partnership’s behalf has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible by the person in computing taxable income earned in Canada for a taxation year.”

(2) Paragraph 1 of 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.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of an expenditure incurred by a partnership after 23 March 2006 for scientific research and experimental development undertaken after that date.

(4) Paragraphs 4 to 6 of subsection 1 apply in respect of an expenditure incurred by a partnership after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.0.0.1,
am.

114. (1) Section 1029.8.0.0.1 of the Act is amended by replacing “produit” in the portion before paragraph *a* in the French text by “présente” and by replacing “in section 1029.6.0.1.2” in the portion before paragraph *a* by “in the first paragraph of section 1029.6.0.1.2”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.5.1,
am.

115. (1) Section 1029.8.5.1 of the Act is amended

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

Dépense non
admissible.

“**1029.8.5.1.** La dépense à laquelle le paragraphe *d.1* de l’article 1029.8.1 fait référence est l’une des dépenses suivantes:”;

(2) by replacing “incurred by a taxpayer or partnership” by “incurred by an eligible public research centre, an eligible research consortium or an eligible university entity” in the following provisions:

- the portion of paragraph *a* before subparagraph *i*;
- paragraph *b*;
- the portion of paragraph *c* before subparagraph *i*;
- paragraph *d*;

(3) by replacing “admissible en déduction” in paragraph *f* in the French text by “déductible”;

(4) by replacing “the taxpayer or partnership” in the portion of paragraph *g* before subparagraph *i* and “the taxpayer or partnership having incurred it” in paragraph *h* by “the eligible public research centre, the eligible research consortium or the eligible university entity having incurred it”;

(5) by replacing “, dans la mesure où ce remboursement est admissible en déduction” in paragraph *h* in the French text by “dans la mesure où ce remboursement est déductible”.

(2) Paragraphs 2 and 4 of subsection 1 apply in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.5.3,
am.

116. (1) Section 1029.8.5.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

Controlled corporation.

“1029.8.5.3. A corporation to which paragraph *j* of section 1029.8.1 refers is a corporation which, in the 24 months preceding the date on which a contract referred to in section 1029.8.6 or 1029.8.7 is entered into or at a later time determined by the Minister, is controlled, directly or indirectly in any manner whatever, by”.

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.9, am.

117. (1) Section 1029.8.9 of the Act is amended by striking out the sixth paragraph.

(2) Subsection 1 applies in respect of an application for an advance ruling filed after 23 March 2006.

c. I-3,
s. 1029.8.9.0.1.3,
repealed.

118. (1) Section 1029.8.9.0.1.3 of the Act is repealed.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.8.9.0.2.2, am.

119. (1) Section 1029.8.9.0.2.2 of the Act is amended

(1) by replacing “incurred by a taxpayer or partnership” by “incurred by an eligible research consortium” in the following provisions:

- the portion of paragraph *a* before subparagraph *i*;
- paragraph *b*;
- the portion of paragraph *c* before subparagraph *i*;
- paragraph *d*;

(2) by replacing “admissible en déduction” in paragraphs *f* and *h* in the French text by “déductible”;

(3) by replacing “the taxpayer or partnership having incurred it” by “the eligible research consortium having incurred it” in the following provisions:

- the portion of paragraph *g* before subparagraph *i*;
- paragraph *h*.

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.15.1,
am.

120. (1) Section 1029.8.15.1 of the Act is amended

(1) by replacing “réfère la définition de l’expression « dépense admissible » prévue à l’article 1029.8.9.1” in the portion before paragraph *a* in the French text by “la définition de l’expression « dépense admissible » prévue à l’article 1029.8.9.1 fait référence”;

(2) by replacing “incurred by a taxpayer or partnership” by “incurred by or on behalf of a taxpayer or partnership” in the following provisions:

- the portion of paragraph *a* before subparagraph *i*;
- paragraph *b*;
- the portion of paragraph *c* before subparagraph *i*;
- paragraph *d*;

(3) by replacing “admissible en déduction” in paragraph *f* in the French text by “déductible”;

(4) by inserting “or, where applicable, the person or another partnership having incurred it on behalf of the taxpayer or partnership” after “taxpayer or partnership having incurred it” in the following provisions:

- the portion of paragraph *g* before subparagraph *i*;
- paragraph *h*;

(5) by replacing “, dans la mesure où ce remboursement est admissible en déduction” in paragraph *h* in the French text by “dans la mesure où ce remboursement est déductible”.

(2) Paragraphs 2 and 4 of subsection 1 apply in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.16,
am.

121. (1) Section 1029.8.16 of the Act is amended by inserting the following subparagraph after subparagraph i.1 of paragraph *b*:

“i.2. if the expenditure is made after 23 March 2006, unless it is made under an agreement referred to in section 1029.8.10 or 1029.8.11 in respect of which the Minister of Economic Development, Innovation and Export Trade has issued a certificate for the purposes of this division on or before that date or received an application to obtain such a certificate on or before that date, with all the documents required to determine the taxpayer’s eligibility;”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, Div. II.3.0.1,
ss. 1029.8.16.1.1-
1029.8.16.1.9, added.

122. (1) The Act is amended by inserting the following after section 1029.8.16.1:

“DIVISION II.3.0.1

“CREDIT FOR PRIVATE PARTNERSHIP PRE-COMPETITIVE RESEARCH

Definitions:

“**1029.8.16.1.1.** In this division,

“excluded partner”;

“excluded partner” at a particular time means

(a) an eligible public research centre within the meaning of paragraph *a.1* of section 1029.8.1;

(b) an eligible research consortium within the meaning of paragraph *a.1.1* of section 1029.8.1;

(c) an eligible university entity within the meaning of paragraph *f* of section 1029.8.1;

(d) a public body;

(e) a trust one of the capital or income beneficiaries of which is an eligible university entity, an eligible public research centre, an eligible research consortium or a public body;

(f) a partnership if, in the 24 months preceding the particular time, or at a later time determined by the Minister, the members of the partnership that are referred to in any of paragraphs *a* to *e* and *g* have, directly or indirectly in any manner whatever, interests in the partnership having a fair market value, at that time, of more than 50% of the fair market value of all the members’ interests in the partnership; and

(g) a corporation that, in the 24 months preceding the particular time, or at a later time determined by the Minister, is controlled, directly or indirectly in any manner whatever, by an entity, a person or a combination of entities or persons referred to in any of paragraphs *a* to *f*;

“public body”;

“public body” means

(a) a government, a municipality or another public authority;

(b) a body a majority of whose members come from the Québec or federal public sector, that is, are appointed by a minister, a government, a municipality, another public authority or another public body;

(c) a body whose personnel is appointed in accordance with the Public Service Act (chapter F-3.1.1) or the Public Service Employment Act (Statutes of Canada, 2003, chapter 22);

(d) a body more than 50% of whose financing is derived from Québec or federal public funds, that is from the consolidated revenue fund or the federal treasury, a government, a municipality, another public authority or another public body;

(e) an entity designated by the Minister as a public body; and

(f) a combination of entities or bodies referred to in any of paragraphs *a* to *e*;

“qualified expenditure”;

“qualified expenditure” means an expenditure made in respect of scientific research and experimental development by a taxpayer or partnership that is an expenditure referred to in subsection 1 of section 222 or in paragraph *a* of section 223, other than such an expenditure referred to in section 1029.8.16.1.6, and includes a prescribed proxy amount;

“overhead expenditure”;

“overhead expenditure” means an expenditure made by or on behalf of a taxpayer or partnership for scientific research and experimental development undertaken under an agreement referred to in the first paragraph of section 1029.8.16.1.4 or 1029.8.16.1.5, other than

(a) an expenditure of a current nature incurred for, and all or substantially all of which was attributable to, the lease of premises, facilities or equipment for the prosecution of scientific research and experimental development undertaken in Canada, except an expenditure for general purpose office furniture or equipment;

(b) an expenditure incurred for the prosecution of scientific research and experimental development in Canada directly undertaken on behalf of the taxpayer or partnership;

(c) an expenditure of a capital nature that at the time it was incurred was for the provision of premises, facilities or equipment, except an expenditure for general purpose office furniture or equipment, if at that time it was intended

i. that such premises, facilities or equipment would be used, during all or substantially all of their operating time in their expected useful life, for the

prosecution of scientific research and experimental development undertaken in Canada, or

ii. that all or substantially all of their value would be consumed in the prosecution of scientific research and experimental development undertaken in Canada;

(d) that portion of an expenditure incurred for the salary or wages of an employee who is directly engaged in scientific research and experimental development in Canada that may reasonably be considered to be attributable to such work having regard to the time spent by the employee on that work and, for that purpose, if all or substantially all of the employee's working time is spent on such scientific research and experimental development, that portion of the expenditure is deemed equal to the amount of the expenditure;

(e) an expenditure incurred in relation to the cost of materials consumed in the prosecution of scientific research and experimental development undertaken in Canada; and

(f) one-half of any other expenditure of a current nature incurred for the lease of premises, facilities or equipment used primarily for the prosecution of scientific research and experimental development undertaken in Canada, except an expenditure for general purpose office furniture or equipment;

"wages incurred".

"wages incurred" for scientific research and experimental development undertaken in Québec under an agreement referred to in the first paragraph of section 1029.8.16.1.4 or 1029.8.16.1.5, means that portion of an expenditure incurred as salaries, wages or other remuneration, including bonuses, in respect of an individual, other than a trust, who is directly engaged in that research and development, that can reasonably be considered to relate to that research and development, having regard to the time spent by the individual on that research and development.

Member's share.

For the purposes of this division, the share of a member of a partnership of an amount for a fiscal period is equal to the proportion of that amount that the member'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.

Wages incurred.

"1029.8.16.1.2. In the definition of "wages incurred" in the first paragraph of section 1029.8.16.1.1 and for the purposes of section 1029.8.16.1.3, if scientific research and experimental development is undertaken under an agreement referred to in the first paragraph of section 1029.8.16.1.4 or 1029.8.16.1.5 and if no expenditure is incurred as salaries, wages or other remuneration, including bonuses, to remunerate the work of an individual, other than a trust, who is directly engaged in that research and development, an amount not exceeding an amount, reasonable in the circumstances, as wages that can reasonably be considered to relate to that

work having regard to the time spent by the individual on that work, is deemed to constitute an expenditure incurred as wages under the agreement.

Qualified expenditure.

“1029.8.16.1.3. Subject to Division II.4, for the purposes of subparagraphs *a* and *b* of the first paragraph of sections 1029.8.16.1.4 and 1029.8.16.1.5, all or part of the amount of a qualified expenditure made in Québec by a taxpayer or partnership under an agreement referred to in the first paragraph of either of those sections that can reasonably be considered to be attributable to scientific research and experimental development undertaken in Québec under such an agreement in a taxation year of the taxpayer or a fiscal period of the partnership, is deemed not to exceed the amount that would represent the aggregate of the qualified expenditures of the taxpayer or partnership that are made in Québec in that year or period under the agreement if each expenditure, in this section referred to as a “particular expenditure”, that is made in Québec either by the taxpayer or partnership for scientific research and experimental development undertaken directly by the taxpayer or partnership, or by another person for scientific research and experimental development directly undertaken by that other person on behalf of the taxpayer or partnership, in that year or period under the agreement, were made by the taxpayer or partnership in the same circumstances and under the same conditions and were referred to in subsection 1 of section 222 or in paragraph *a* of section 223 and if the aggregate of the amount of each particular expenditure, which constitutes an overhead expenditure, were limited to 65% of the aggregate of the amount of each particular expenditure which constitutes incurred wages.

Pre-competitive research.

“1029.8.16.1.4. 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 Canada and has entered into an agreement with a person or partnership under which the parties agree to undertake scientific research and experimental development related to a business of the taxpayer, in Québec, or cause such research and development to be undertaken in Québec on their behalf as part of a contract, is deemed, subject to the second paragraph, to have paid to the Minister, on the taxpayer’s balance-due day for a taxation year in which the research and development 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 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, and if no party to the agreement is an excluded partner at any time in the year within the period that begins on the date on which the agreement was entered into, an amount equal to 35% of the aggregate of

(a) all or part of a qualified expenditure the taxpayer has made in Québec that can reasonably be attributed to such research and development directly undertaken by the taxpayer in that year;

(b) all or part of a qualified expenditure the taxpayer has made in Québec under a contract entered into with a person or partnership with which the taxpayer was not dealing at arm’s length at the time the contract was entered into, that can reasonably be attributed to such research and development

directly undertaken by the person or partnership on behalf of the taxpayer in that year; and

(c) 80% of an amount representing all or part of a qualified expenditure the taxpayer has made in Québec under a contract entered into with a person or partnership with which the taxpayer was dealing at arm's length at the time the contract was entered into, that can reasonably be attributed to such research and development directly undertaken by the person or partnership on behalf of the taxpayer in that year.

Computation of payments.

For the purpose of computing the payments that a taxpayer is required to make 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*, the taxpayer is deemed 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 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 can 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.

Pre-competitive research.

“1029.8.16.1.5. If a particular partnership carries on a business in Canada and has entered into an agreement under which the parties agree to undertake scientific research and experimental development related to a business of the particular partnership, in Québec, or cause such research and development to be undertaken in Québec on their behalf as part of a contract, each taxpayer who is a member of the particular partnership at the end of a fiscal period of the particular partnership in which the research and development 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, to have paid to the Minister, on the taxpayer's balance-due day for the taxpayer's taxation year in which that fiscal period ends, 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 with the fiscal return the taxpayer is required to file under section 1000 for that taxation year, or would be required to file if tax were payable under this Part by the taxpayer, and if no party to the agreement is an excluded partner at any time in that fiscal period within the period that begins on the date on which the agreement was entered into, 35% of the taxpayer's share of an amount equal to the aggregate of

(a) all or part of a qualified expenditure the particular partnership has made in Québec that can reasonably be attributed to such research and development directly undertaken by the particular partnership in that fiscal period;

(b) all or part of a qualified expenditure the particular partnership has made in Québec under a contract entered into with a person or another partnership with which a member of the particular partnership was not dealing at arm's length at the time the contract was entered into, that can reasonably be attributed to such research and development directly undertaken by the person or the other partnership on behalf of the particular partnership in that fiscal period; and

(c) 80% of an amount representing all or part of a qualified expenditure the particular partnership has made in Québec under a contract entered into with a person or another partnership with which all the members of the particular partnership were dealing at arm's length at the time the contract was entered into, that can reasonably be attributed to such research and development directly undertaken by the person or the other partnership on behalf of the particular partnership in that fiscal period.

Computation of payments.

For the purpose of computing the payments that a taxpayer is required to make 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*, the taxpayer is deemed 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 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 can 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.

Excluded expenditure.

“1029.8.16.1.6. The expenditure to which the definition of “qualified expenditure” in the first paragraph of section 1029.8.16.1.1 refers is

(a) an expenditure of a current nature incurred by or on behalf of a taxpayer or partnership in respect of the general administration or management of a business, including

i. the administrative salary or wages, including related benefits, of a person none or substantially none of whose duties are oriented toward the prosecution

of scientific research and experimental development, except to the extent that such expenditure is a prescribed expenditure,

- ii. a legal or accounting fee,
- iii. an amount referred to in any of sections 147, 148, 160, 161, 163, 176, 176.4 and 179,
- iv. an entertainment expense,
- v. an advertising or selling expense,
- vi. a conference or convention expense,
- vii. a due or fee in respect of membership in a scientific or technical organization, and
- viii. a fine or penalty;

(b) an expenditure of a current nature incurred by or on behalf of a taxpayer or partnership for the maintenance and upkeep of premises, facilities or equipment to the extent that the expenditure is not attributable to the prosecution of scientific research and experimental development;

(c) an expenditure of a capital nature incurred by or on behalf of a taxpayer or partnership to acquire property, except any such expenditure that, at the time it was incurred, was for the provision of premises, facilities or equipment if, at the time of the acquisition of the premises, facilities or equipment, it was intended

i. that the premises, facilities or equipment would be used during all or substantially all of their operating time in their expected useful life for the prosecution of scientific research and experimental development undertaken in Canada, and

ii. that all or substantially all of the value of the premises, facilities or equipment would be consumed in the prosecution of scientific research and experimental development undertaken in Canada;

(d) an expenditure of a capital nature incurred by or on behalf of a taxpayer or partnership to acquire property if the property has been used or acquired for use or lease, for any purpose whatever, before it was acquired;

(e) an expenditure made to acquire rights in, or arising out of, scientific research and experimental development;

(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under any of sections 710 to 716.0.3 and 752.0.10.1 to 752.0.10.18 in computing taxable income or tax payable under this Part, as the case may be;

(g) an expenditure of a current or capital nature, to the extent that the taxpayer or partnership having incurred it or, where applicable, the person or another partnership having incurred it on behalf of the taxpayer or partnership has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than

i. the State or Her Majesty in right of Canada or a province, other than Québec,

ii. a mandatary of the State or of Her Majesty in right of Canada or a province, other than Québec,

iii. a corporation, commission or association that is controlled, directly or indirectly in any manner whatever, by the State or Her Majesty in right of Canada or a province, other than Québec, or by a mandatary of the State or of Her Majesty in right of Canada or a province, other than Québec, or

iv. a municipality in Canada or a municipal or public body performing a function of government in Canada;

(h) an expenditure of a current or capital nature, to the extent that the taxpayer or partnership having incurred it or, where applicable, the person or another partnership having incurred it on behalf of the taxpayer or partnership has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible by the person in computing taxable income earned in Canada for a taxation year; and

(i) an expenditure described in section 230.0.0.2.

Favourable advance ruling.

“1029.8.16.1.7. A taxpayer may be deemed to have paid to the Minister an amount or the taxpayer’s share of an amount referred to in the first paragraph of section 1029.8.16.1.4 or 1029.8.16.1.5, only if a favourable advance ruling has been given by the Ministère du Revenu in respect of the agreement referred to in that first paragraph, to which that amount or that share of an amount, as the case may be, is related, before all or part of a qualified expenditure is made under the agreement.

Qualified expenditure.

If under an agreement referred to in the first paragraph of section 1029.8.16.1.4 or 1029.8.16.1.5, all or part of a qualified expenditure was made before a favourable advance ruling is given by the Ministère du Revenu in respect of the agreement, the expenditure so made is, for the sole purposes of the first paragraph, deemed to have been made after a favourable advance ruling was given by the Ministère du Revenu in respect of the agreement, if

(a) the application for an advance ruling in respect of the agreement has been filed with the Ministère du Revenu on or before the ninetieth day following the day on which the agreement was entered into or, if the conditions set out in the third paragraph in respect of the application for an advance

ruling are met, within three years following the day on which the agreement was entered into; and

(b) the Ministère du Revenu has given a favourable ruling in respect of the agreement.

Late filing.

The conditions to which subparagraph *a* of the second paragraph refers in respect of an application for an advance ruling relating to an agreement entered into by a taxpayer are as follows:

(a) the application could not be filed, for reasons beyond the control of the taxpayer, on or before the ninetieth day following the day on which the agreement was entered into;

(b) the application gives the reasons why it could not be filed on or before the ninetieth day following the day on which the agreement was entered into; and

(c) the Minister considers that the reasons put forward support the admissibility of the application.

Favourable advance ruling.

“1029.8.16.1.8. For the purposes of this division, the Ministère du Revenu may give a favourable advance ruling in respect of an agreement referred to in the first paragraph of section 1029.8.16.1.4 or 1029.8.16.1.5, only if

(a) the Ministère du Développement économique, de l’Innovation et de l’Exportation is of the opinion that the scientific research and experimental development for which the agreement was entered into is undertaken as part of a pre-competitive research project;

(b) the party to the agreement requesting that the Ministère du Revenu give the favourable advance ruling operates a business in Québec and has an establishment in Québec; and

(c) no party to the agreement is an excluded partner.

Period of validity.

“1029.8.16.1.9. No taxpayer may be deemed to have paid to the Minister an amount or the taxpayer’s share of an amount referred to in the first paragraph of section 1029.8.16.1.4 or 1029.8.16.1.5 in respect of an agreement referred to in that first paragraph, to which that amount or that share of an amount, as the case may be, is related, for scientific research and experimental development that is undertaken under the agreement after the expiration of the three-year period that begins on the day on which the Ministère du Revenu gives its last favourable advance ruling in respect of the agreement.”

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.17,
am.

123. (1) Section 1029.8.17 of the Act is amended by striking out paragraphs *b.0.1* and *b.0.2*.

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date, unless the expenditure is incurred for scientific research and experimental development undertaken after that date as part of a contract in respect of which a favourable advance ruling has been given by the Ministère du Revenu under section 1029.8.9 of the Act on or before that date, or such an advance ruling has been given after that date, if an application for that ruling was filed on or before that date and the application was accompanied by all the documents required for its analysis.

c. I-3, s. 1029.8.17.0.2,
repealed.

124. (1) Section 1029.8.17.0.2 of the Act is repealed.

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date, unless the expenditure is incurred for scientific research and experimental development undertaken after that date as part of a contract in respect of which a favourable advance ruling has been given by the Ministère du Revenu under section 1029.8.9 of the Act on or before that date, or such an advance ruling has been given after that date, if an application for that ruling was filed on or before that date and the application was accompanied by all the documents required for its analysis.

c. I-3, s. 1029.8.18,
am.

125. (1) Section 1029.8.18 of the Act is amended, in the first paragraph,

(1) by replacing “1029.8.10 and 1029.8.11” in the portion before subparagraph *a* by “1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5”;

(2) by replacing “and 1029.8.10” in subparagraph *a* by “, 1029.8.10 and 1029.8.16.1.4”;

(3) by replacing “and 1029.8.11” in the portion of subparagraph *b* before subparagraph *i* by “, 1029.8.11 and 1029.8.16.1.5”;

(4) by adding the following subparagraph after subparagraph *b*:

“(c) if the taxpayer or a particular partnership of which the taxpayer is a member has entered into a contract with a person, another partnership, an eligible university entity, an eligible public research centre or an eligible research consortium, within the meaning of paragraph *f*, *a.1* or *a.1.1* of section 1029.8.1, as the case may be, with whom or with which the taxpayer, or a member of the particular partnership, was not dealing at arm’s length at the time the contract was entered into,

i. the amount of a portion of the consideration paid referred to in any of subparagraphs *b*, *b.1*, *d* and *d.1* of the first paragraph of section 1029.7 or 1029.8 is to be reduced, where applicable, by the amount of any contract payment, government assistance or non-government assistance attributable to the wages paid to the employees of an establishment of the person or of the other partnership situated in Québec that are referred to in that subparagraph or to the portion of an expenditure incurred in respect of the salary or wages of the employees of an establishment of the person or of the other partnership situated in Québec referred to in that subparagraph, or that would be so attributable if the person or other partnership had such employees, and if the person or other partnership has received, is entitled to receive or can reasonably expect to receive on or before the taxpayer's filing-due date for the year, or the day that is six months after the end of the particular partnership's fiscal period that ends in the year, as the case may be,

ii. the amount of a portion of the consideration paid referred to in any of subparagraphs *f*, *f.1*, *h* and *h.1* of the first paragraph of section 1029.7 or 1029.8 is to be reduced, where applicable, by the amount of any contract payment, government assistance or non-government assistance that is

(1) attributable to that portion of the consideration and that the person or other partnership has received, is entitled to receive or can reasonably expect to receive on or before the taxpayer's filing-due date for the year, or the day that is six months after the end of the particular partnership's fiscal period that ends in the year, as the case may be, or

(2) attributable to the wages paid to the employees of an establishment of another person or partnership situated in Québec that are referred to in that subparagraph or to the portion of an expenditure incurred in respect of the salary or wages of the employees of an establishment of another person or partnership situated in Québec referred to in that subparagraph, or that would be so attributable if the other person or partnership had such employees, and if the other person or partnership referred to in that subparagraph has received, is entitled to receive or can reasonably expect to receive on or before the taxpayer's filing-due date for the year, or the day that is six months after the end of the particular partnership's fiscal period that ends in the year, as the case may be,

iii. all or a portion of the amount of a qualified expenditure referred to in subparagraph *a* of the first paragraph of section 1029.8.6 or 1029.8.7 is to be reduced, where applicable, by the amount of any contract payment, government assistance or non-government assistance attributable to expenditures in respect of scientific research and experimental development referred to in that subparagraph, which the eligible university entity, the eligible public research centre or the eligible research consortium, as the case may be, has received, is entitled to receive or can reasonably expect to receive on or before the taxpayer's filing-due date for the year, or the day that is six months after the end of the particular partnership's fiscal period that ends in the year, as the case may be, and

iv. all or a portion of a qualified expenditure referred to in subparagraph *b* of the first paragraph of any of sections 1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5 is to be reduced, where applicable, by the amount of any contract payment, government assistance or non-government assistance attributable to scientific research and experimental development referred to in that subparagraph, which the person or other partnership has received, is entitled to receive or can reasonably expect to receive on or before the taxpayer's filing-due date for the year, or the day that is six months after the end of the particular partnership's fiscal period that ends in the year, as the case may be."

(2) Paragraphs 1 to 3 of subsection 1 have effect from 24 March 2006.

(3) Paragraph 4 of subsection 1 applies in respect of a contract payment or assistance received or to be received after 23 March 2006.

c. I-3, s. 1029.8.18.0.1,
am.

126. (1) Section 1029.8.18.0.1 of the Act is amended, in the first paragraph,

(1) by replacing "section 1029.8.10 or 1029.8.11" in the portion before paragraph *a* by "any of sections 1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5";

(2) by replacing "referred to in section 1029.8.10 shall" in paragraph *a* by "referred to in section 1029.8.10 or 1029.8.16.1.4 must";

(3) by replacing "referred to in section 1029.8.11 shall" in the portion of paragraph *b* before subparagraph *i* by "referred to in section 1029.8.11 or 1029.8.16.1.5 must".

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.18.1,
am.

127. (1) Section 1029.8.18.1 of the Act is amended by replacing "II.3" in the portion before paragraph *a* by "II.3.0.1".

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.18.1.1,
am.

128. (1) Section 1029.8.18.1.1 of the Act is amended by replacing "II.3" in the portion before paragraph *a* by "II.3.0.1".

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.18.1.2,
am.

129. (1) Section 1029.8.18.1.2 of the Act is amended by replacing "II.3" in the portion before paragraph *a* by "II.3.0.1".

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.18.1.3,
added.

130. (1) The Act is amended by inserting the following section after section 1029.8.18.1.2:

Repayment of assistance.

“1029.8.18.1.3. If, at a particular time, a person, a partnership, an eligible university entity within the meaning of paragraph *f* of section 1029.8.1, an eligible public research centre within the meaning of paragraph *a.1* of that section, or an eligible research consortium within the meaning of paragraph *a.1.1* of that section, as the case may be, pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be the repayment of government assistance or non-government assistance that the person, partnership, entity, centre or consortium received and that reduced, because of subparagraph *c* of the first paragraph of section 1029.8.18, a particular expenditure made by a taxpayer or a particular partnership, for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year by the taxpayer, or by a taxpayer who is a member of the particular partnership, under any of Divisions II, II.1, II.3 and II.3.0.1, the following rules apply:

(a) the particular amount is deemed, for the purposes of that division, to be an expenditure for scientific research and experimental development made at the particular time by the taxpayer or the particular partnership on the same basis as was the particular expenditure; and

(b) the amount that the taxpayer is deemed to have paid to the Minister under that division in respect of the particular amount is deemed

i. to be equal to the amount that, but for the assistance and, when the taxpayer is a member of the particular partnership, if the taxpayer's share of the income or loss of the particular partnership and that income or loss had been the same as those determined at the end of the fiscal period of the particular partnership that includes the particular time, on the assumption that, if the income and loss of the particular partnership for that fiscal period are nil, the particular partnership's income for that fiscal period is equal to \$1,000,000, would have been deemed to have been paid to the Minister by the taxpayer under that division in respect of that portion of the particular expenditure corresponding to the assistance so repaid, and

ii. to have been paid to the Minister under the same provision of that division as the provision under which, but for the assistance, the taxpayer would have been deemed to have paid an amount to the Minister in respect of that portion of the particular expenditure corresponding to the assistance so repaid.”

(2) Subsection 1 applies in respect of the repayment of an amount of assistance received after 23 March 2006 or of the deemed repayment of an amount of assistance to be received after that date.

c. I-3, s. 1029.8.18.2, am.

131. (1) Section 1029.8.18.2 of the Act is amended by replacing “II.3” in paragraph *a* by “II.3.0.1”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.18.3,
added.

Deemed repayment of
assistance.

132. (1) The Act is amended by inserting the following section after section 1029.8.18.2:

“1029.8.18.3. For the purposes of section 1029.8.18.1.3, an amount of assistance received by a person, a partnership, an eligible university entity within the meaning of paragraph *f* of section 1029.8.1, an eligible public research centre within the meaning of paragraph *a.1* of that section, or an eligible research consortium within the meaning of paragraph *a.1.1* of that section, as the case may be, is deemed to be repaid by the person, partnership, entity, centre or consortium at a particular time, pursuant to a legal obligation, if that amount

(a) reduced, because of paragraph *c* of section 1029.8.18, the amount of a portion of the consideration paid, or all or a portion of a qualified expenditure, for the purpose of computing the amount that is deemed to have been paid by a taxpayer to the Minister for a taxation year under any of Divisions II, II.1, II.3 and II.3.0.1;

(b) was not received by the person, partnership, eligible university entity, eligible public research centre or eligible research consortium; and

(c) ceased, at the particular time, to be an amount that the person, partnership, eligible university entity, eligible public research centre or eligible research consortium can reasonably expect to receive.”

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.19,
am.

133. (1) Section 1029.8.19 of the Act is amended by replacing “1029.8.10 and 1029.8.11” by “1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.19.1,
am.

134. (1) Section 1029.8.19.1 of the Act is amended by replacing “1029.8.10 and 1029.8.11” by “1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.19.2,
am.

135. (1) Section 1029.8.19.2 of the Act is amended

(1) by replacing “1029.8.10 and 1029.8.11” by “1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5” wherever it appears in the following provisions:

— the first paragraph;

— the fourth paragraph;

(2) by replacing the portion of the third paragraph before subparagraph *b* by the following:

Interpretation.

“A contribution to which the first paragraph refers in respect of a scientific research and experimental development project or in respect of the carrying out of such a project, or to which the second paragraph refers in respect of a contract for work relating to scientific research and experimental development or in respect of the performance of the contract, means

(a) except for the purpose of determining the amount that a taxpayer is deemed to have paid to the Minister, on account of the taxpayer’s tax payable for a taxation year under section 1029.7 or 1029.8 in respect of a portion of a consideration referred to in any of subparagraphs *c*, *e*, *g* and *i* of the first paragraph of those sections, a contribution whether in the form of a payment in currency, a transfer of ownership of a property, an assignment of the use or of a right to use a property or in any other form or manner, other than a property resulting from scientific research and experimental development undertaken as part of the project or arising from the work relating to scientific research and experimental development carried out as part of the contract, as the case may be;”.

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.19.3, am.

136. (1) Section 1029.8.19.3 of the Act is amended by replacing “1029.8.10 and 1029.8.11” wherever it appears in the first and third paragraphs by “1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.19.3.1, repealed.

137. (1) Section 1029.8.19.3.1 of the Act is repealed.

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date, unless the expenditure is incurred for work carried out after that date as part of a contract in respect of which a favourable advance ruling has been given by the Ministère du Revenu under section 1029.8.9 of the Act on or before that date, or such an advance ruling has been given after that date, if an application for that ruling was filed on or before that date and the application was accompanied by all the documents required for its analysis.

c. I-3, s. 1029.8.19.5, am.

138. (1) Section 1029.8.19.5 of the Act is amended, in the third paragraph,

(1) by replacing the portion before subparagraph *a* in the French text by the following:

Interprétation.

“Une contribution à laquelle fait référence soit le premier alinéa, à l’égard d’un projet de recherches scientifiques et de développement expérimental ou à l’égard de la réalisation de ce projet, soit le deuxième alinéa, à l’égard d’un

contrat pour des travaux relatifs à des recherches scientifiques et à du développement expérimental ou à l'égard de la réalisation de ce contrat, signifie:";

(2) by striking out subparagraph *c*.

(2) Paragraph 2 of subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.19.5.1,
repealed.

139. (1) Section 1029.8.19.5.1 of the Act is repealed.

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date.

c. I-3, s. 1029.8.19.6,
am.

140. (1) Section 1029.8.19.6 of the Act is amended by replacing "contemplated in section 1029.8.10 or 1029.8.11" by "referred to in any of sections 1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5".

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.19.7,
replaced.

141. (1) Section 1029.8.19.7 of the Act is replaced by the following section:

Other exception to the
rules relating to
contributions.

"1029.8.19.7. For the purposes of the first paragraph of section 1029.8.19.2, in respect of a scientific research and experimental development project referred to in that paragraph or in respect of the carrying out of such a project, and for the purposes of the second paragraph of that section, in respect of a contract for work relating to scientific research and experimental development referred to in that paragraph, or in respect of the performance of the contract, a contribution whether in the form of a payment in currency, a transfer of ownership of a property, an assignment of the use or of the right to use a property, referred to in subparagraph *a* of the third paragraph of section 1029.8.19.2, is deemed, subject to a determination to the contrary by the Minister, not to be a contribution in respect of the project or its carrying out, or in respect of the contract or its performance, as the case may be, if

(a) the contribution results from the acquisition of a property or the provision of a service following a transaction occurring in the ordinary course of a business carried on by the taxpayer, the partnership, the member or a person referred to in the first or second paragraph of section 1029.8.19.2;

(b) the property or the provision of the service that is the subject of the transaction is acquired or supplied for an amount not exceeding its fair market value if the person or the partnership making the contribution is the purchaser

of the property or of the provision of the service and for an amount that is not less than its fair market value if the person or the partnership making the contribution is the person or partnership disposing of the property or supplying the provision of the service; and

(c) the contribution is not in the form of an expenditure made to undertake the scientific research and experimental development referred to in the first paragraph of section 1029.8.19.3 or the work relating to scientific research and experimental development referred to in the second paragraph of section 1029.8.19.3, or to cause such scientific research and experimental development or such work relating to scientific research and experimental development to be undertaken.”

(2) Subsection 1 applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, where applicable, under a contract entered into after that date, unless the expenditure is incurred for work carried out after that date as part of a contract in respect of which a favourable advance ruling has been given by the Ministère du Revenu under section 1029.8.9 of the Act on or before that date, or such an advance ruling has been given after that date, if an application for that ruling was filed on or before that date and the application was accompanied by all the documents required for its analysis.

c. I-3, s. 1029.8.21.1,
am.

142. (1) Section 1029.8.21.1 of the Act is amended by replacing “and II.3” by “, II.3 and II.3.0.1”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.21.2,
am.

143. (1) Section 1029.8.21.2 of the Act is amended by inserting “, 1029.8.16.1.4, 1029.8.16.1.5” after “1029.8.11”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.21.3.1,
am.

144. (1) Section 1029.8.21.3.1 of the Act is amended by replacing “and 1029.8.11” by “, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.33.7.1,
am.

145. (1) Section 1029.8.33.7.1 of the Act is amended, in the portion of the first paragraph before the formula,

(1) by replacing “on or before the eligible taxpayer’s filing-due date for the taxation year referred to in that section” by “on or before the day that is six months after the end of the fiscal period referred to in that section, in this section referred to as the “particular fiscal period””;

(2) by striking out “ended in that year”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.33.12,
am.

146. (1) Section 1029.8.33.12 of the Act is amended by striking out “and section 58.1 where the term refers to an amount to be included under sections 979.9 to 979.11 in that computation” in the definition of “wages”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.34,
am.

147. (1) Section 1029.8.34 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph by the following subparagraph:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in paragraph *b* of the definition of “expenditure for services rendered outside the Montréal area” in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph i of subparagraph *c* of the first paragraph of section 1129.2, up to the product obtained by multiplying 100/10.5 or 100/22.17, as the case may be, by the amount of the tax under Part III.1 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i in relation to that assistance, and”;

(2) by adding the following subparagraph after 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:

“(3) the amount of any government assistance and non-government assistance that a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to services rendered by an individual or to the wages of the person’s or partnership’s eligible employees that are referred to in any of subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure” and that relate to an expenditure for services rendered outside the Montréal area of the corporation for a taxation year preceding the year in respect of that property, to the extent that the amount has not, under subparagraph iii of paragraph *b* of the definition of “expenditure for services rendered outside the Montréal area”, reduced the amount of that expenditure for services rendered outside the Montréal area of the corporation for that preceding year; and”;

(3) by replacing subparagraph 1 of subparagraph i of paragraph *b* of the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph by the following subparagraph:

“(1) the amount of any government assistance and non-government assistance attributable to those costs that the corporation or a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and that the corporation, person or partnership, as the case may be, has not repaid at that time pursuant to a legal obligation, and”;

(4) by replacing subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph by the following subparagraph:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph i of subparagraph *c* of the first paragraph of section 1129.2, up to 60/7 of the tax under Part III.1 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i in relation to that assistance, and”;

(5) by adding the following subparagraph after subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph:

“(3) the amount of any government assistance and non-government assistance that a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to services rendered by an individual or to the wages of the person’s or partnership’s eligible employees that are referred to in any of subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure” and that relate to a computer-aided special effects and animation expenditure of the corporation for a taxation year preceding the year in respect of that property, to the extent that the amount has not, under subparagraph iii of paragraph *b* of the definition of “computer-aided special effects and animation expenditure”, reduced the amount of that computer-aided special effects and animation expenditure of the corporation for that preceding year; and”;

(6) by replacing subparagraph 1 of subparagraph i of paragraph *b* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph by the following subparagraph:

“(1) the amount of any government assistance and non-government assistance attributable to those costs that the corporation or a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and that the

corporation, person or partnership, as the case may be, has not repaid at that time pursuant to a legal obligation, and”;

(7) by replacing subparagraph 2 of subparagraph *i* of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph *ii* or in subparagraph *e* of the second paragraph in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph *i* of subparagraph *c* of the first paragraph of section 1129.2, up to 250% of the tax under Part III.1 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph *i* in relation to that assistance,”;

(8) by adding the following subparagraph after subparagraph 2 of subparagraph *ii* of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph:

“(3) the amount of any government assistance and non-government assistance that a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that, for a taxation year preceding the year in respect of the property, is attributable to services rendered by an individual or to the wages of the person’s or partnership’s eligible employees that are referred to in any of subparagraphs *i* to *iv* of paragraph *b* of the definition of “labour expenditure”, to the extent that the amount has not, under subparagraph *iii* of subparagraph *e* of the second paragraph, reduced the amount of the labour expenditure of the corporation for that preceding year in respect of the property; and”;

(9) by replacing subparagraph 1 of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“(1) the amount of any government assistance and non-government assistance attributable to those costs that the corporation or a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and that the corporation, person or partnership, as the case may be, has not repaid at that time pursuant to a legal obligation, and”;

(10) by replacing paragraph *b* of the definition of “expenditure for services rendered outside the Montréal area” in the first paragraph by the following paragraph:

“(b) in any other case, an amount equal to the amount by which the portion of a labour expenditure of the corporation for the year that is directly attributable to services rendered in the year in Québec, outside the Montréal area, in relation to a regional production and that is indicated, by budgetary item, on a document that the Société de développement des entreprises culturelles encloses with the advance ruling given or the certificate issued to the corporation in relation to the property, exceeds the aggregate of all amounts each of which is the lesser of the particular portion of either the amount described in paragraph *a* of the definition of “labour expenditure” or an amount described in any of subparagraphs i to iv of paragraph *b* of that definition, that is included in that portion of the corporation’s labour expenditure for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular portion 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,

ii. the amount of any benefit or advantage attributable to the particular portion that 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 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, and

iii. if the particular portion is the portion of an amount described in any of subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure”, the amount of any government assistance and non-government assistance that a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for that year, that is attributable to services rendered by an individual or to the wages of the person’s or partnership’s eligible employees that are referred to in that subparagraph and that relate to the particular portion;”;

(11) by replacing paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph by the following paragraph:

“(b) in any other case, an amount equal to the amount by which the portion of a labour expenditure of the corporation for the year that is directly attributable to an amount paid for activities connected with computer-aided special effects and animation and carried on in Québec as part of the production of the property and that is indicated, by budgetary item, on a document that the Société de développement des entreprises culturelles encloses with the advance ruling given or the certificate issued to the corporation in relation to the property, exceeds the aggregate of all amounts each of which is the lesser of the particular portion of either the amount described in paragraph *a* of the definition of “labour expenditure” or an amount described in any of subparagraphs i to iv of paragraph *b* of that definition, that is included in that

portion of the corporation's labour expenditure for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular portion 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,

ii. the amount of any benefit or advantage attributable to the particular portion that 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 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, and

iii. if the particular portion is the portion of an amount described in any of subparagraphs i to iv of paragraph *b* of the definition of "labour expenditure", the amount of any government assistance and non-government assistance that a person or partnership with whom or with which the corporation is not dealing at arm's length has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for that year, that is attributable to services rendered by an individual or to the wages of the person's or partnership's eligible employees that are referred to in that subparagraph and that relate to the particular portion;"

(12) by replacing "at least 75% of its production costs for the preceding year" in paragraph *a.3* of the definition of "qualified corporation" in the first paragraph by "more than 50% of its production costs for the three preceding taxation years in which it produced productions";

(13) by replacing "certifying that the corporation qualifies" in the definition of "regional corporation" in the first paragraph by "certifying that the corporation is a regional corporation";

(14) by replacing subparagraph *e* of the second paragraph by the following subparagraph:

"(e) the amount of the labour expenditure of a corporation for a taxation year in respect of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds to the salaries or wages described in paragraph *a* of that definition or to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, that are included in that labour expenditure of the corporation for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular amount 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,

ii. the amount of any benefit or advantage attributable to the particular amount that 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 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, and

iii. if the particular amount corresponds to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, the amount of any government assistance and non-government assistance that a person or partnership with whom or with which the corporation is not dealing at arm's length has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for that year, that is attributable to services rendered by an individual or to the wages of the person's or partnership's eligible employees that are referred to in that subparagraph;"

(15) by replacing the portion of the third paragraph before subparagraph i of subparagraph *a* by the following:

Deemed repayment of assistance.

"For the purposes of subparagraph 2 of subparagraph i of paragraph *a* of the definitions of "qualified computer-aided special effects and animation expenditure", "qualified expenditure for services rendered outside the Montréal area" and "qualified labour expenditure" in the first paragraph, an amount of assistance received by a corporation, another person or a partnership, as the case may be, is deemed to be repaid by the corporation, the other person or the partnership in a taxation year, pursuant to a legal obligation, if that amount

(*a*) reduced, for the purpose of computing an amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.35,"

(16) by replacing "qualified corporation" in each of subparagraphs i to iv of subparagraph *a* of the third paragraph by "corporation";

(17) by replacing subparagraphs *b* and *c* of the third paragraph by the following subparagraphs:

"(*b*) was not received by the corporation, the other person or the partnership; and

"(*c*) ceased in the taxation year to be an amount that the corporation, the other person or the partnership may reasonably expect to receive.";

(18) by replacing "de la définition" in the portion of the fourth paragraph before subparagraph *a* in the French text by "des définitions";

(19) by striking out "as depreciation" in subparagraph *c* of the fourth paragraph;

(20) by replacing “de la définition” in the portion of the fifth paragraph before subparagraph *a* in the French text by “des définitions”;

(21) by striking out subparagraph *b* of the eighth paragraph.

(2) Paragraphs 1 to 11 and 14 of subsection 1 apply in respect of assistance received or to be received or of a benefit or advantage obtained or to be obtained after 23 March 2006.

(3) Paragraph 12 of subsection 1 applies to a taxation year that ends after 20 December 2006.

(4) Paragraphs 15 to 17 of subsection 1 have effect from 24 March 2006.

(5) Paragraph 19 of subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2001 or, if the corporation has made an election under subsection 2 of section 198 of chapter 9 of the statutes of 2003, 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 5 July 2001 and before 1 September 2001.

c. I-3, s. 1029.8.35,
am.

148. (1) Section 1029.8.35 of the Act is amended, in the first paragraph,

(1) by replacing “A corporation that, for a taxation year, is a qualified corporation and encloses with the fiscal return it is required to file for the year” and “, where the corporation is not dealing at arm’s length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, a copy of the qualification certificate that was issued for the year to the corporation by the Société de développement des entreprises culturelles, to the effect that at least 75% of its production costs for the preceding taxation year were incurred in relation to productions broadcast by unrelated third parties” in the portion before subparagraph *a* by “A corporation that encloses with the fiscal return it is required to file for a taxation year” and “a copy of the qualification certificate referred to in paragraph *a.3* of the definition of “qualified corporation” in the first paragraph of section 1029.8.34, where applicable”, respectively;

(2) by replacing “qualified corporation encloses with its” in the portion of subparagraph *a.1* before subparagraph *i* by “corporation encloses with the” and by replacing “à l’effet” in that portion in the French text by “certifiant”;

(3) by replacing “qualified corporation encloses with its” in the portion of subparagraph *b* before subparagraph *i* by “corporation encloses with the”.

(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 23 March 2006;

(2) a notice of objection has been notified to the Minister of Revenue before 23 March 2006 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 23 March 2006, 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 5 February 2008, 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 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. 1029.8.36.0.0.1, am.

149. (1) Section 1029.8.36.0.0.1 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified film dubbing expenditure” in the first paragraph by the following subparagraph:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the production of the property, in subparagraph ii or in subparagraph *d* of the second paragraph in respect of a taxation year for which the corporation is a qualified corporation, and”;

(2) by adding the following subparagraph after subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified film dubbing expenditure” in the first paragraph:

“(3) the amount of any government assistance and non-government assistance that a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that, for a taxation year preceding the year in respect of the production of the property, is attributable to eligible dubbing services rendered by the person or partnership that are referred to in paragraph *b* of the definition of

“film dubbing expenditure”, to the extent that the amount has not, under subparagraph iii of subparagraph *d* of the second paragraph, reduced the film dubbing expenditure of the corporation for that preceding year in respect of the property; and”;

(3) by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) the amount of the film dubbing expenditure of a corporation for a taxation year in respect of the production of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds either to the salaries or wages described in paragraph *a* of that definition or to the consideration or the portion of the consideration described in paragraph *b* of that definition, that are included in that film dubbing expenditure of the corporation for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular amount 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,

ii. the amount of any benefit or advantage attributable to the particular amount that 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 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, and

iii. if the particular amount corresponds to the consideration or the portion of the consideration described in paragraph *b* of that definition, the amount of any government assistance and non-government assistance that a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to eligible dubbing services rendered in Québec by that person or partnership referred to in that paragraph; and”;

(4) by replacing the portion of the third paragraph before subparagraph i of subparagraph *a* by the following:

Deemed repayment of assistance.

“For the purposes of subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified film dubbing expenditure” in the first paragraph, an amount of assistance received by a corporation, another person or a partnership, as the case may be, is deemed, in respect of the production of a property that is a qualified production, to be repaid by the corporation, the other person or the partnership in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, for the purpose of computing the amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.0.2, in respect of the production of the property;”;

(5) by replacing subparagraphs *b* and *c* of the third paragraph by the following subparagraphs:

“(b) was not received by the corporation, the other person or the partnership; and

“(c) ceased in the taxation year to be an amount that the corporation, the other person or the partnership may reasonably expect to receive.”

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of assistance received or to be received or of a benefit or advantage that is obtained or to be obtained after 23 March 2006.

(3) Paragraphs 4 and 5 of subsection 1 have effect from 24 March 2006.

c. I-3,
s. 1029.8.36.0.0.2, am.

150. (1) Section 1029.8.36.0.0.2 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

Credit.

“1029.8.36.0.0.2. A corporation that encloses with the fiscal return it is required to file for a taxation year under section 1000 a copy of the valid certificate issued to it by the Société de développement des entreprises culturelles specifying that the dubbed version of a production is a qualified production for the purposes of this division and the prescribed form containing the prescribed information, is deemed, subject to the second paragraph, if the application for a certificate has been filed in respect of the production with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to”.

(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 23 March 2006;

(2) a notice of objection has been notified to the Minister of Revenue before 23 March 2006 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 23 March 2006, 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 5 February 2008, 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.

c. I-3,
s. 1029.8.36.0.0.4, am.

151. (1) Section 1029.8.36.0.0.4 of the Act is amended

(1) by replacing subparagraph ii of paragraph *a* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph by the following subparagraph:

“ii. any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in paragraph *b* or in paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in respect of a taxation year for which the corporation is a qualified corporation, and”;

(2) by adding the following subparagraph after subparagraph ii of paragraph *b* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph:

“iii. the amount of any government assistance and non-government assistance that an eligible individual, another corporation or a partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the other corporation or the partnership, as the case may be, that are referred to in any of subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure” and that relate to a computer-aided special effects and animation expenditure of the corporation for a taxation year preceding the year in respect of that property, to the extent that the amount has not, under subparagraph iii of paragraph *b* of the definition of “computer-aided special effects and animation expenditure”, reduced the amount of that computer-aided special effects and animation expenditure of the corporation for that preceding year;”;

(3) by replacing subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“ii. any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in paragraph *b* or in subparagraph *d* of the second paragraph in respect of a taxation year for which the corporation is a qualified corporation, and”;

(4) by replacing “in relation to assistance referred to in subparagraph i of paragraph *b*” in subparagraph iii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph by “in relation to assistance referred to in paragraph *b*”;

(5) by adding the following subparagraph after subparagraph iii of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph:

“iv. the amount of any government assistance and non-government assistance that an eligible individual, another corporation or a partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that, for a taxation year preceding the year in respect of the property, is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the other corporation or the partnership, as the case may be, that are referred to in any of subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure”, to the extent that the amount has not, under subparagraph iii of subparagraph *d* of the second paragraph, reduced the labour expenditure of the corporation for that preceding year in respect of the property;”;

(6) by replacing paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph by the following paragraph:

“(b) in any other case, an amount equal to the amount by which the portion of a labour expenditure of the corporation for the year that is directly attributable to an amount paid for activities connected with computer-aided special effects and animation and carried on as part of the production of the property and that is specified, by budgetary item, on a document that the Société de développement des entreprises culturelles encloses with the favourable advance ruling given or with the certificate issued to the corporation in relation to the property, exceeds the aggregate of all amounts each of which is the lesser of the particular portion of either the amount described in paragraph *a* of the definition of “labour expenditure” or an amount described in any of subparagraphs i to iv of paragraph *b* of that definition, that is included in that portion of the corporation’s labour expenditure for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular portion 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,

ii. the amount of any benefit or advantage attributable to the particular portion that 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 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, and

iii. if the particular portion is the portion of an amount described in any of subparagraphs i to iv of paragraph *b* of the definition of "labour expenditure", the amount of any government assistance and non-government assistance that an eligible individual, another corporation or a partnership with whom or with which the corporation is not dealing at arm's length has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for that year, that is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the other corporation or the partnership, as the case may be, that are referred to in that subparagraph and that relate to the particular portion";

(7) by replacing "at least 75% of its production costs for the preceding year" in paragraph *f* of the definition of "excluded corporation" in the first paragraph by "more than 50% of its production costs for the three preceding taxation years during which it produced productions";

(8) by replacing subparagraph *d* of the second paragraph by the following subparagraph:

"(d) the amount of the labour expenditure of a corporation for a taxation year in respect of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds either to the salaries or wages described in paragraph *a* of that definition or to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, that are included in that labour expenditure of the corporation for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular amount 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,

ii. the amount of any benefit or advantage attributable to the particular amount that 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 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, and

iii. if the particular amount corresponds to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, the amount of any government assistance and non-government assistance that an eligible individual, another corporation or a partnership with whom or with which the corporation is not dealing at arm's length has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for that year, that is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the other corporation or the partnership, as the case may be, that are referred to in that subparagraph;";

(9) by replacing the third paragraph by the following paragraph:

Deemed repayment of assistance.

"For the purposes of subparagraph ii of paragraph *a* of the definitions of "qualified computer-aided special effects and animation expenditure" and "qualified labour expenditure" in the first paragraph, an amount of assistance received by a corporation, another person or a partnership, as the case may be, is deemed, in respect of a property that is a qualified production or a qualified low-budget production, to be repaid by the corporation, the other person or the partnership in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, for the purpose of computing the amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.0.5, in respect of the property,

i. because of paragraph *b* of the definition of "qualified computer-aided special effects and animation expenditure" in the first paragraph, a qualified computer-aided special effects and animation expenditure of the corporation,

ii. because of subparagraph *d* of the second paragraph, a labour expenditure of the corporation in respect of the production of the property,

iii. because of paragraph *b* of the definition of "qualified labour expenditure" in the first paragraph, a qualified labour expenditure of the corporation in respect of the property, or

iv. because of paragraph *b* of the definition of "computer-aided special effects and animation expenditure" in the first paragraph, a computer-aided special effects and animation expenditure of the corporation;

(b) was not received by the corporation, the other person or the partnership; and

(c) ceased in the taxation year to be an amount that the corporation, the other person or the partnership may reasonably expect to receive."

(2) Paragraphs 1 to 6 and 8 of subsection 1 apply in respect of assistance received or to be received or of a benefit or advantage that is obtained or to be obtained after 23 March 2006.

(3) Paragraph 7 of subsection 1 applies to a taxation year that ends after 20 December 2006.

(4) Paragraph 9 of subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.8.36.0.0.5, am.

152. (1) Section 1029.8.36.0.0.5 of the Act is amended by replacing “A corporation that, for a taxation year, is a qualified corporation and encloses with the fiscal return it is required to file for the year” and “, where the corporation is not dealing at arm’s length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, a copy of the qualification certificate that was issued for the year to the corporation by the Société de développement des entreprises culturelles, to the effect that at least 75% of its production costs for the preceding taxation year were incurred in relation to productions broadcast by unrelated third parties” in the portion of the first paragraph before subparagraph *a* by “A corporation that encloses with the fiscal return it is required to file for a taxation year” and “a copy of the qualification certificate referred to in paragraph *f* of the definition of “excluded corporation” in the first paragraph of section 1029.8.36.0.0.4, where applicable”, respectively.

(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 23 March 2006;

(2) a notice of objection has been notified to the Minister of Revenue before 23 March 2006 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 23 March 2006, 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 5 February 2008, 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.

c. I-3,
s. 1029.8.36.0.0.7, am.

153. (1) Section 1029.8.36.0.0.7 of the Act is amended

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

- “qualified clip”; ““qualified clip” of a corporation for a taxation year means a clip in respect of which the corporation holds for the year a favourable advance ruling given or a certificate issued by the Société de développement des entreprises culturelles for the purposes of this division;
- “qualified property”. ““qualified property” means a qualified sound recording, a qualified digital audiovisual recording or a qualified clip;”;

(2) by replacing “qualified sound recording” by “qualified property” in the following provisions:

- the definition of “eligible employee” in the first paragraph;
- the definition of “eligible individual” in the first paragraph;
- the portion of the definition of “labour expenditure” in the first paragraph before paragraph *a*;
- the definition of “qualified corporation” in the first paragraph;
- the portion of the definition of “qualified labour expenditure” in the first paragraph before paragraph *a*;
- subparagraph *a* of the second paragraph;
- subparagraph *b* of the third paragraph;
- the portion of subparagraph *a* of the fourth paragraph before subparagraph *i*;
- subparagraph *b* of the fourth paragraph;
- subparagraph *c* of the fourth paragraph;

(3) by replacing paragraph *a* of the definition of “labour expenditure” in the first paragraph by the following paragraph:

“(a) the salaries or wages directly attributable to the production of the property that are incurred by the corporation in the year and, if the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate and that are paid by the corporation to its eligible employees, to the extent that they relate to services rendered in Québec for eligible production work relating to the property carried out

i. in the case of work carried out in the stage of pressing the property, before the date that is 18 months after the release of the property, and

ii. in the case of work carried out in the stages of production of the property, other than the stage referred to in subparagraph i, before the completion date of the master of the property or after that date, within a period that is reasonable to the Minister, but that must not extend beyond the date provided for in subparagraph *a* of the third paragraph; and”;

(4) by replacing the portion of paragraph *b* of the definition of “labour expenditure” in the first paragraph before subparagraph i by the following:

“(b) the portion of the remuneration, other than a salary or wages, that is incurred by the corporation in the year and, if the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, that relates to services rendered in Québec to the corporation for eligible production work relating to the property and referred to in paragraph *a*, and that is paid by the corporation”;

(5) by replacing subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in subparagraph *c* of the second paragraph in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the production of the property, in subparagraph i of subparagraph *b* of the first paragraph of section 1129.4.0.10, up to 300% of the tax under Part III.1.0.3 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i in relation to that assistance, and”;

(6) by adding the following subparagraph after subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph:

“(3) the amount of any government assistance and non-government assistance that an eligible individual, another corporation or a partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that, for a taxation year preceding the year in respect of the property, is attributable to services

rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the other corporation or the partnership, as the case may be, that are referred to in any of subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure”, to the extent that the amount has not, under subparagraph iii of subparagraph *c* of the second paragraph, reduced the labour expenditure of the corporation for that preceding year in respect of the property; and”;

(7) by replacing the portion of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph before subparagraph 2 by the following:

“i. 45% of the amount by which the production costs directly attributable to the production of the property that are incurred by the corporation before the end of the year in respect of the property until the completion date of the master of the property or within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the third paragraph or, in the case of production costs directly attributable to the stage of pressing the property, until the date that is 18 months after the release of the property, and that are paid by the corporation, exceeds the aggregate of

(1) the amount of any government assistance and non-government assistance attributable to those costs that the corporation or a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and that the corporation, person or partnership, as the case may be, has not repaid at that time pursuant to a legal obligation, and”;

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

“qualified digital
audiovisual recording”.

““qualified digital audiovisual recording” of a corporation for a taxation year means a digital audiovisual recording in respect of which the corporation holds for the year a favourable advance ruling given or a certificate issued by the Société de développement des entreprises culturelles for the purposes of this division;”;

(9) by replacing the definition of “eligible production work” in the first paragraph by the following definition:

“eligible production
work”.

““eligible production work” relating to a property that is a qualified property means

(a) if the property is a qualified sound recording, the work to carry out the stages of production of the property from the initial design to the production of the master and the pressing stage to the extent that the work is attributable to the pressing of the first 20,000 copies of the property, including the design of the cover, mastering and media duplication, but does not include activities relating to promotion, distribution or dissemination;

(b) if the property is a qualified digital audiovisual recording, the work to carry out the stages of production of the property from the initial design to the production of the master and the pressing stage to the extent that the work is attributable to the pressing of the first 20,000 copies of the property, including the authoring stage, that is, the encoding, assembly and addition of interactivity to the image, sound and other components to be digitized, ambiophonic sound production, design of the cover, mastering and media duplication, but does not include activities relating to promotion, distribution or dissemination; and

(c) if the property is a qualified clip, the work to carry out the stages of production of the video material of the property from the initial design to the production of the master, but does not include activities relating to promotion, distribution or dissemination;”;

(10) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) the amount of the labour expenditure of a corporation for a taxation year in respect of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds either to the salaries or wages described in paragraph *a* of that definition or to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, that are included in that labour expenditure of the corporation for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular amount 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,

ii. the amount of any benefit or advantage attributable to the particular amount that 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 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, and

iii. if the particular amount corresponds to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, the amount of any government assistance and non-government assistance that an eligible individual, another corporation or a partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the other corporation or the partnership, as the case may be, that are referred to in that subparagraph;”;

(11) by adding the following subparagraph after subparagraph *d* of the second paragraph:

“(e) a labour expenditure of a corporation for a taxation year in respect of a property that is a qualified property is deemed to be nil for any taxation year of the corporation in respect of another property that is a qualified property.”;

(12) by striking out “as a depreciation” in subparagraph *c* of the fourth paragraph;

(13) by replacing the portion of the fifth paragraph before subparagraph *i* of subparagraph *a* by the following:

Deemed repayment of assistance.

“For the purposes of subparagraph 2 of subparagraph *i* of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph, an amount of assistance received by a corporation, another person or a partnership, as the case may be, is deemed, in respect of a property that is a qualified property, to be repaid by the corporation, the other person or the partnership in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, for the purpose of computing the amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.0.8, in respect of the property,”;

(14) by striking out subparagraph *iii* of subparagraph *a* of the fifth paragraph;

(15) by replacing subparagraphs *b* and *c* of the fifth paragraph by the following subparagraphs:

“(b) was not received by the corporation, the other person or the partnership; and

“(c) ceased in the taxation year to be an amount that the corporation, the other person or the partnership may reasonably expect to receive.”;

(16) by replacing “subparagraph *a*” in the seventh paragraph by “any of subparagraphs *a*, *a.1* and *a.2*”.

(2) Paragraphs 1, 8 and 13 to 16 of subsection 1 have effect from 24 March 2006. However, when the portion of the fifth paragraph of section 1029.8.36.0.0.7 of the Act before subparagraph *a* applies in respect of a labour expenditure incurred before 24 March 2006, it reads as if “qualified property” was replaced by “qualified sound recording”.

(3) Paragraphs 2 to 4, 9 and 11 of subsection 1 apply in respect of a labour expenditure incurred after 23 March 2006.

(4) Paragraphs 5, 6 and 10 of subsection 1 apply in respect of assistance received or to be received or of a benefit or advantage that is obtained or to be obtained after 23 March 2006.

(5) Paragraph 7 of subsection 1 applies in respect of a labour expenditure incurred after 23 March 2006, except when it enacts subparagraph 1 of

subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.7 of the Act, in which case it applies in respect of assistance received or to be received after that date.

(6) Paragraph 12 of subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

c. I-3,
s. 1029.8.36.0.0.8, am.

154. (1) Section 1029.8.36.0.0.8 of the Act is amended

(1) by replacing “A qualified corporation that, in a taxation year, produces a sound recording and encloses with its fiscal return it is required to file for the year” and “qualified sound recording” in the portion of the first paragraph before subparagraph *a* by “A corporation that encloses with the fiscal return it is required to file for a taxation year” and “qualified property”, respectively;

(2) by replacing “in the case of a property” in subparagraph *a* of the first paragraph by “if the property is a qualified sound recording”;

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

“(a.1) if the property is a qualified digital audiovisual recording 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 23 March 2006, 29.1667% of its qualified labour expenditure for the year in respect of that property;

“(a.2) if the property is a qualified clip 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 23 March 2006, 29.1667% of its qualified labour expenditure for the year in respect of that property; and”;

(4) by replacing “sound recording shall” in the third paragraph by “property must”;

(5) by replacing “in subparagraph *a*” in the fourth paragraph by “in subparagraph *a* or *a.1*”;

(6) by adding the following paragraph after the fourth paragraph:

“In the case of a property referred to in subparagraph *a.2* of the first paragraph, the third paragraph is to be read as if, in respect of that property, “\$50,000” was replaced wherever it appears by “\$21,875”.”

Maximum amount.

(2) Paragraph 1 of subsection 1, when it replaces “A qualified corporation that, in a taxation year, produces a sound recording and encloses with its fiscal return it is required to file for the year” by “A corporation that encloses with

the fiscal return it is required to file for a taxation year” in the portion of the first paragraph of section 1029.8.36.0.0.8 of the Act before subparagraph *a*, 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 23 March 2006;

(2) a notice of objection has been notified to the Minister of Revenue before 23 March 2006 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 23 March 2006, 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 5 February 2008, 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 paragraph 1 of subsection 1 when it replaces “A qualified corporation that, in a taxation year, produces a sound recording and encloses with its fiscal return it is required to file for the year” by “A corporation that encloses with the fiscal return it is required to file for a taxation year” in the portion of the first paragraph of section 1029.8.36.0.0.8 of the Act before subparagraph *a*. 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 1 of subsection 1, when it replaces “qualified sound recording” by “qualified property” in the portion of the first paragraph of section 1029.8.36.0.0.8 of the Act before subparagraph *a*, and paragraphs 2 to 6 of subsection 1 have effect from 24 March 2006.

c. I-3,
s. 1029.8.36.0.0.9, am.

155. (1) Section 1029.8.36.0.0.9 of the Act is amended by replacing “qualified sound recording” in the portion of the first paragraph before subparagraph *a* by “qualified property”.

(2) Subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 23 March 2006.

c. I-3,
s. 1029.8.36.0.0.10,
am.

156. (1) Section 1029.8.36.0.0.10 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in subparagraph *d* of the second paragraph in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the production of the property, in subparagraph i of subparagraph *b* of the first paragraph of section 1129.4.0.14, up to 300% of the tax under Part III.1.0.4 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i in relation to that assistance, and”;

(2) by adding the following subparagraph after subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph:

“(3) the amount of any government assistance and non-government assistance that an eligible individual, another corporation or a partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that, for a taxation year preceding the year in respect of the property, is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the other corporation or the partnership, as the case may be, that are referred to in any of subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure”, to the extent that the amount has not, under subparagraph iii of subparagraph *d* of the second paragraph, reduced the labour expenditure of the corporation for that preceding year in respect of the property; and”;

(3) by replacing subparagraph 1 of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“(1) the amount of any government assistance and non-government assistance attributable to those costs that the corporation or a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and that the corporation, person or partnership, as the case may be, has not repaid at that time pursuant to a legal obligation, and”;

(4) by replacing subparagraph *d* of the second paragraph by the following subparagraph:

“(d) the amount of the labour expenditure of a corporation for a taxation year in respect of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds either to the salaries or wages described in paragraph *a* of that definition or to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, that are included in that labour expenditure of the corporation for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular amount 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,

ii. the amount of any benefit or advantage attributable to the particular amount 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, and

iii. if the particular amount corresponds to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, the amount of any government assistance and non-government assistance that an eligible individual, another corporation or a partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for that year, that is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the other corporation or the partnership, as the case may be, that are referred to in that subparagraph; and”;

(5) by striking out “as a depreciation” in subparagraph *c* of the fourth paragraph;

(6) by replacing the portion of the fifth paragraph before subparagraph i of subparagraph *a* by the following:

Deemed repayment of assistance.

“For the purposes of subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph, an amount of assistance received by a corporation, another person or a partnership, as the case may be, is deemed, in respect of a property that is a qualified performance, to be repaid by the corporation, the other person or the partnership in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, for the purpose of computing the amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.0.11, in respect of the property;”;

(7) by striking out subparagraph iii of subparagraph *a* of the fifth paragraph;

(8) by replacing subparagraphs *b* and *c* of the fifth paragraph by the following subparagraphs:

“(b) was not received by the corporation, the other person or the partnership; and

“(c) ceased in the taxation year to be an amount that the corporation, the other person or the partnership may reasonably expect to receive.”

(2) Paragraphs 1 to 4 of subsection 1 apply in respect of assistance received or to be received or of a benefit or advantage that is obtained or to be obtained after 23 March 2006.

(3) Paragraph 5 of subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 April 2003.

(4) Paragraphs 6 to 8 of subsection 1 have effect from 24 March 2006.

c. I-3,
s. 1029.8.36.0.0.11,
am.

157. (1) Section 1029.8.36.0.0.11 of the Act is amended

(1) by replacing “A qualified corporation that, in a taxation year, produces a performance and encloses with its fiscal return it is required to file for the year” in the portion of the first paragraph before subparagraph *a* by “A corporation that encloses with the fiscal return it is required to file for a taxation year”;

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

Tax credit limit.

“Despite the fourth paragraph, if any of the periods provided for in the definition of “qualified performance” in the first paragraph of section 1029.8.36.0.0.10 is not completed on 29 June 2006 in respect of a property that is a qualified performance, the third paragraph is to be read as if “\$300,000” was replaced wherever it appears by “\$750,000”.”

(2) Paragraph 1 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 23 March 2006;

(2) a notice of objection has been notified to the Minister of Revenue before 23 March 2006 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 23 March 2006, 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 5 February 2008, 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 paragraph 1 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) Paragraph 2 of subsection 1 has effect from 29 June 2006.

c. I-3,
s. 1029.8.36.0.0.13,
am.

158. (1) Section 1029.8.36.0.0.13 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph by the following subparagraph:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in subparagraph *c* of the third paragraph in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to in subparagraph i of subparagraph *b* of the first paragraph of section 1129.4.0.18 in relation to the printing of the property, up to 333 1/3% of the tax under Part III.1.0.5 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i, in relation to that assistance, and”;

(2) by replacing “in relation to assistance referred to in subparagraph 1 of subparagraph ii” in subparagraph 3 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph by “in relation to assistance referred to in subparagraph ii”;

(3) by replacing “by virtue of subparagraph *c*” in subparagraph 1 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph by “under subparagraph i of subparagraph *c*”;

(4) by replacing “by virtue of subparagraph *d*” in subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph by “under subparagraph ii of subparagraph *c*”;

(5) by adding the following subparagraph after subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph:

“(3) the amount of any government assistance and non-government assistance that an eligible individual, a particular corporation or a partnership has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that, for a taxation year preceding the year in respect of the property, is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the particular corporation or the partnership, as the case may be, that are referred to in any of subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure attributable to printing costs”, to the extent that the amount has not, under subparagraph iii of subparagraph *c* of the third paragraph, reduced the labour expenditure attributable to printing costs of the corporation for that preceding year in respect of the property; and”;

(6) by replacing subparagraph 1 of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph by the following subparagraph:

“(1) the amount of any government assistance and non-government assistance attributable to those costs that the corporation or a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and that the corporation, person or partnership, as the case may be, has not repaid at that time pursuant to a legal obligation, and”;

(7) by replacing subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph by the following subparagraph:

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in subparagraph *c* of the fifth paragraph in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to in subparagraph i of subparagraph *b* of the first paragraph of section 1129.4.0.18 in relation to the preparation of the property, up to 250% of the tax under Part III.1.0.5 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i, in relation to that assistance, and”;

(8) by replacing “in relation to assistance referred to in subparagraph 1 of subparagraph ii” in subparagraph 3 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph by “in relation to assistance referred to in subparagraph ii”;

(9) by replacing “by virtue of subparagraph *c*” 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 “under subparagraph i of subparagraph *c*”;

(10) by replacing “by virtue of subparagraph *d*” in subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph by “under subparagraph ii of subparagraph *c*”;

(11) by adding the following subparagraph after subparagraph 2 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph:

“(3) the amount of any government assistance and non-government assistance that an eligible individual, a particular corporation or a partnership has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that, for a taxation year preceding the year in respect of the property, is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the particular corporation or the partnership, as the case may be, that are referred to in any of subparagraphs i to iv of paragraph *c* of the definition of “labour expenditure attributable to preparation costs”, to the extent that the amount has not, under subparagraph iii of subparagraph *c* of the fifth paragraph, reduced the labour expenditure attributable to preparation costs of the corporation for that preceding year in respect of the property; and”;

(12) by replacing subparagraph 1 of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph by the following subparagraph:

“(1) the amount of any government assistance and non-government assistance attributable to those costs that the corporation or a person or partnership with whom or with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and that the corporation, person or partnership, as the case may be, has not repaid at that time pursuant to a legal obligation, and”;

(13) by replacing “an individual who is a member” in subparagraph iv of paragraph *c* of the definition of “labour expenditure attributable to preparation costs” in the first paragraph and in subparagraph iv of paragraph *b* of the definition of “labour expenditure attributable to printing costs” in the first paragraph by “an eligible individual who is a member”;

(14) by replacing subparagraph *c* of the third paragraph by the following subparagraph:

“(c) the amount of the labour expenditure attributable to printing costs of a corporation for a taxation year in respect of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds to the salaries or wages described in paragraph *a* of that definition, to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition or to the consideration or the portion of the consideration described in paragraph *c* of that definition, that are included in that labour expenditure attributable to printing costs of the corporation for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular amount 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,

ii. the amount of any benefit or advantage attributable to the particular amount that 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 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, and

iii. if the particular amount corresponds to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *b* of that definition, the amount of any government assistance and non-government assistance that an eligible individual, a particular corporation or a partnership has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for that year, that is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the particular corporation or the partnership, as the case may be, that are referred to in that subparagraph;”;

(15) by striking out subparagraph *d* of the third paragraph;

(16) by replacing subparagraph *c* of the fifth paragraph by the following subparagraph:

“(c) the amount of the labour expenditure attributable to preparation costs of a corporation for a taxation year in respect of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds to the salaries or wages described in paragraph *a* of that definition, to the advances described in paragraph *b* of that definition, to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *c* of that definition or to the consideration or the portion of the consideration described in paragraph *d* of that definition, that are included in that labour expenditure attributable to preparation costs of the corporation for the year, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular amount 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,

ii. the amount of any benefit or advantage attributable to the particular amount that 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 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, and

iii. if the particular amount corresponds to the portion of the remuneration described in any of subparagraphs i to iv of paragraph *c* of that definition, the amount of any government assistance and non-government assistance that an eligible individual, a particular corporation or a partnership has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for that year, that is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the particular corporation or the partnership, as the case may be, that are referred to in that subparagraph;";

(17) by striking out subparagraph *d* of the fifth paragraph;

(18) by replacing the portion of the eighth paragraph before subparagraph i of subparagraph *a* by the following:

Deemed repayment of assistance.

"For the purposes of subparagraph 2 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure attributable to printing costs" in the first paragraph, an amount of assistance received by a corporation, another person or a partnership, as the case may be, is deemed, in respect of a property that is an eligible work or an eligible group of works, to be repaid by the corporation, the other person or the partnership in a taxation year, pursuant to a legal obligation, if that amount

(*a*) reduced, for the purpose of computing the amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.0.14, in respect of the property;";

(19) by replacing "of subparagraph 1 of subparagraph ii" in subparagraph ii of subparagraph *a* of the eighth paragraph by "of subparagraph ii";

(20) by striking out subparagraph iii of subparagraph *a* of the eighth paragraph;

(21) by replacing subparagraphs *b* and *c* of the eighth paragraph by the following subparagraphs:

"(*b*) was not received by the corporation, the other person or the partnership; and

“(c) ceased in the taxation year to be an amount that the corporation, the other person or the partnership may reasonably expect to receive.”;

(22) by replacing the portion of the ninth paragraph before subparagraph i of subparagraph *a* by the following:

Deemed repayment of assistance.

“For the purposes of subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph, an amount of assistance received by a corporation, another person or a partnership, as the case may be, is deemed, in respect of a property that is an eligible work or an eligible group of works, to be repaid by the corporation, the other person or the partnership in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, for the purpose of computing the amount that a corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.0.0.14, in respect of the property.”;

(23) by replacing “of subparagraph 1 of subparagraph ii” in subparagraph ii of subparagraph *a* of the ninth paragraph by “of subparagraph ii”;

(24) by striking out subparagraph iii of subparagraph *a* of the ninth paragraph;

(25) by replacing subparagraphs *b* and *c* of the ninth paragraph by the following subparagraphs:

“(b) was not received by the corporation, the other person or the partnership; and

“(c) ceased in the taxation year to be an amount that the corporation, the other person or the partnership may reasonably expect to receive.”

(2) Paragraphs 1 to 12 and 14 to 17 of subsection 1 apply in respect of assistance received or to be received or of a benefit or advantage that is obtained or to be obtained after 23 March 2006.

(3) Paragraphs 13 and 18 to 25 of subsection 1 have effect from 24 March 2006.

c. I-3,
s. 1029.8.36.0.0.14,
am.

159. (1) Section 1029.8.36.0.0.14 of the Act is amended by replacing “A corporation that, in a taxation year, is a qualified corporation and encloses with the fiscal return it is required to file for the year” in the portion of the first paragraph before subparagraph *a* by “A corporation that encloses with the fiscal return it is required to file for a 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 23 March 2006;

(2) a notice of objection has been notified to the Minister of Revenue before 23 March 2006 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 23 March 2006, 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 5 February 2008, 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 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, Part I, Book IX,
Title III, Chap. III.1,
Divs. II.6.0.1 and
II.6.0.1.1,
ss. 1029.8.36.0.1-
1029.8.36.0.3.7,
repealed.

160. Divisions II.6.0.1 and II.6.0.1.1 of Chapter III.1 of Title III of Book IX of Part I of the Act are repealed.

c. I-3,
s. 1029.8.36.0.3.8, am.

161. (1) Section 1029.8.36.0.3.8 of the Act is amended

(1) by replacing “eligible employees” in paragraph *c* of the definition of “qualified labour expenditure” in the first paragraph by “employees”;

(2) by replacing “favourable advance ruling given or a certificate issued” in the portion of the definition of “qualified corporation” in the first paragraph before paragraph *a* by “qualification certificate issued for the year”;

(3) by replacing “final” in paragraph *a* of the definition of “qualified corporation” in the first paragraph by “qualification”;

(4) by replacing the definition of “multimedia title” in the first paragraph by the following definition:

“multimedia title”.

““multimedia title” of a corporation, for a taxation year, means an organized set of numerical information in respect of which a qualification certificate is issued to the corporation for the year by Investissement Québec for the purposes of this division;”;

(5) by replacing the definition of “eligible production work” in the first paragraph by the following definition:

“eligible production work”.

““eligible production work”, for a taxation year, relating to a property that is a multimedia title means the work specified in the qualification certificate issued for the year to a corporation in respect of an eligible employee or of a person or partnership that has carried out all or part of that work as part of a contract.”;

(6) by striking out “of paragraphs *b* and *c*” in the portion of the second paragraph before subparagraph *a*;

(7) by replacing “those paragraphs” and “final” in subparagraph *b* of the second paragraph by “paragraphs *b* and *c* of that definition” and “qualification”, respectively;

(8) by striking out subparagraph *c* of the second paragraph;

(9) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) a salary, wages or a consideration does not include remuneration based on the profits or revenues derived from the operation of a property.”;

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

Remuneration based on profits and revenues.

“For the purposes of subparagraph *d* of the second paragraph, remuneration based on the profits and revenues derived from the operation of a property that is a multimedia title does not include remuneration that

(a) is determined in particular on the basis of the type of use projected for the property; and

(b) may not be reimbursed if the property is not used as first anticipated.”

(2) Paragraphs 1 to 8 of subsection 1 apply in respect of a property for which a qualification certificate was issued after 30 March 2004.

(3) Paragraphs 9 and 10 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 23 March 2006;

(2) a notice of objection has been notified to the Minister of Revenue before 23 March 2006 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 23 March 2006, 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 5 February 2008, 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 paragraphs 9 and 10 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. 1029.8.36.0.3.9, am.

162. (1) Section 1029.8.36.0.3.9 of the Act is amended

(1) by replacing “in relation to the property” in the first paragraph by “in relation to a property that is a multimedia title”;

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

Appropriate
percentage.

“The percentage to which the first paragraph refers in relation to a property that is a multimedia title for a taxation year is one of the following percentages:”;

(3) by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) a copy of the valid qualification certificate issued to the corporation for the year by Investissement Québec, for the purposes of this division, in respect of a property that is a multimedia title and in respect of an eligible employee or of a person or partnership that, as part of a contract, carried out all or part of the production work in respect of the property.”

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of a property for which a qualification certificate was issued after 30 March 2004.

c. I-3,
s. 1029.8.36.0.3.10,
am.

163. (1) Section 1029.8.36.0.3.10 of the Act is amended

(1) by replacing the portion of the first paragraph before subparagraph *b* by the following:

Revocation or
replacement.

“**1029.8.36.0.3.10.** Subject to sections 1010 to 1011 and for the purposes of section 1029.8.36.0.3.9, if Investissement Québec replaces or revokes a qualification certificate issued to a corporation for a taxation year, the following rules apply:”;

(2) by striking out subparagraphs *b* and *c* of the first paragraph;

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

“(d) the revoked qualification certificate is null from the time the revocation becomes effective.”;

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

Presumption.

“The revoked qualification 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.”

(2) Subsection 1 applies in respect of a qualification certificate issued after 30 March 2004.

c. I-3,
s. 1029.8.36.0.3.10.1,
replaced.

164. (1) Section 1029.8.36.0.3.10.1 of the Act is replaced by the following section:

Government assistance
and non-government
assistance.

“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 following rules apply:

(a) 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, in respect of a property that is a multimedia title, 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; and

(b) the amount of a portion of the consideration paid that is referred to in paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.3.8 and included in the qualified labour expenditure referred to in paragraph *a*, is to be reduced, where applicable, by the amount of any government assistance or non-government assistance that is attributable to the salaries or wages incurred and paid in respect of the eligible employees of an establishment of a person or partnership situated in Québec that are referred to in that paragraph *b*, or that would be so attributable if the person or partnership had such employees, and that the person or partnership 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 assistance received or to be received after 23 March 2006. In addition, when section 1029.8.36.0.3.10.1 of the Act applies after 21 April 2005 and in respect of assistance received or to be received before 24 March 2006, it reads as if “, in respect of a property that is a multimedia title” was inserted after “qualified labour expenditure of the corporation for the year”.

c. I-3,
s. 1029.8.36.0.3.11,
am.

Repayment of
assistance.

165. (1) Section 1029.8.36.0.3.11 of the Act is amended by replacing the portion before paragraph *a* by the following:

“1029.8.36.0.3.11. If, in a taxation year, in this section referred to as the “repayment year”, a person or 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 the person or partnership received and that reduced, in accordance with section 1029.8.36.0.3.10.1, the qualified labour expenditure of a corporation, for a particular taxation year, in respect of a property that is a multimedia title for the purpose of computing the amount that the corporation is deemed to have paid to the Minister for the particular year under section 1029.8.36.0.3.9, 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 that particular year under section 1029.8.36.0.3.9, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in section 1029.8.36.0.3.10.1, exceeds the aggregate of”.

(2) Subsection 1 applies in respect of the repayment of an amount of assistance received after 23 March 2006 or of the deemed repayment of an amount of assistance to be received after that date.

c. I-3,
s. 1029.8.36.0.3.12,
replaced.

Deemed repayment of
assistance.

166. (1) Section 1029.8.36.0.3.12 of the Act is replaced by the following section:

“1029.8.36.0.3.12. For the purposes of section 1029.8.36.0.3.11, an amount of assistance received by a person or partnership is deemed, in respect of a property that is a multimedia title, to be repaid by the person or partnership in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.0.3.10.1, a qualified labour expenditure of a 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;

(b) was not received by the person or partnership; and

(c) ceased in the taxation year to be an amount that the person or partnership may reasonably expect to receive.”

(2) Subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.8.36.0.3.13,
replaced.

167. (1) Section 1029.8.36.0.3.13 of the Act is 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 on 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 qualified corporation, for a taxation year, in respect of the property, is, for the purpose of computing the amount that is deemed to have been paid to the Minister for the year by the corporation under section 1029.8.36.0.3.9, 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 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 obtained or to be obtained after that date.

c. I-3,
s. 1029.8.36.0.3.18,
am.

168. (1) Section 1029.8.36.0.3.18 of the Act is amended

(1) by replacing “eligible employees” in paragraph *c* of the definition of “qualified labour expenditure” in the first paragraph by “employees”;

(2) by replacing “final certificate issued” in the portion of the definition of “qualified corporation” in the first paragraph before paragraph *a* by “qualification certificate issued, for the year,”;

(3) by replacing “final certificate issued to the corporation” in the definition of “eligible multimedia title” in the first paragraph by “qualification certificate issued to the corporation, for the year,”;

(4) by replacing the definition of “eligible production work” in the first paragraph by the following definition:

“eligible production
work”.

““eligible production work”, for a taxation year, relating to an eligible multimedia title, means the work specified in the qualification certificate issued for the year to a corporation in respect of an eligible employee or a person or partnership that has carried out all or part of that work as part of a contract;”;

(5) by replacing “final certificate” in subparagraph *b* of the second paragraph by “qualification certificate”;

(6) by striking out subparagraph *d* of the second paragraph;

(7) by adding the following subparagraph after subparagraph *d* of the second paragraph:

“(e) a salary, wages or a consideration does not include remuneration based on the profits or revenues derived from the operation of a property.”;

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

Remuneration based on profits and revenues.

“For the purposes of subparagraph *e* of the second paragraph, remuneration based on the profits and revenues derived from the operation of a property that is a multimedia title does not include remuneration that

(a) is determined in particular on the basis of the type of use projected for the property; and

(b) may not be reimbursed if the property is not used as first anticipated.”

(2) Paragraphs 1 to 6 of subsection 1 apply in respect of a corporation for which a qualification certificate was issued after 30 March 2004.

(3) Paragraphs 7 and 8 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 23 March 2006;

(2) a notice of objection has been notified to the Minister of Revenue before 23 March 2006 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 23 March 2006, 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 5 February 2008, 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 paragraphs 7 and 8 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. 1029.8.36.0.3.19,
am.

169. (1) Section 1029.8.36.0.3.19 of the Act is amended

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

Credit.

“1029.8.36.0.3.19. A corporation that, for a taxation year, is a qualified corporation and encloses with the fiscal return it is required to file for the year under section 1000 the documents described in the fourth paragraph 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 the year under this Part, an amount equal to the amount obtained by applying the appropriate percentage determined in the third paragraph in its respect for the year to its qualified labour expenditure for the year.”;

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

Appropriate
percentage.

“The percentage to which the first paragraph refers for a taxation year is one of the following percentages:”;

(3) by replacing “final” in subparagraphs *d* to *f* of the third paragraph by “qualification”;

(4) by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) a copy of the valid qualification certificate issued to the corporation for the year by Investissement Québec, for the purposes of this division, in respect of its activities and in respect of an eligible employee or of a person or partnership that, as part of a contract, carried out all or part of the production work.”

(2) Paragraphs 1, 3 and 4 of subsection 1 apply in respect of a corporation for which a qualification certificate was issued after 30 March 2004.

c. I-3,
s. 1029.8.36.0.3.20,
am.

170. (1) Section 1029.8.36.0.3.20 of the Act is amended by inserting “qualification” before “certificate” in the portion of the first paragraph before subparagraph *a*.

(2) Subsection 1 applies in respect of a qualification certificate issued after 30 March 2004.

c. I-3,
s. 1029.8.36.0.3.21,
replaced.

171. (1) Section 1029.8.36.0.3.21 of the Act is replaced by the following section:

Government assistance
and non-government
assistance.

“1029.8.36.0.3.21. 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 1029.8.36.0.3.19, the following rules apply:

(a) 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 that is 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; and

(b) the amount of a portion of the consideration paid that is referred to in paragraph *b* of the definition of "qualified labour expenditure" in the first paragraph of section 1029.8.36.0.3.18 and included in the qualified labour expenditure referred to in paragraph *a*, is to be reduced, where applicable, by the amount of any government assistance or non-government assistance that is attributable to the salaries or wages incurred and paid in respect of the eligible employees of an establishment of a person or partnership situated in Québec that are referred to in that paragraph *b*, or that would be so attributable if the person or partnership had such employees, and that the person or partnership 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 assistance received or to be received after 23 March 2006.

c. I-3,
s. 1029.8.36.0.3.22,
am.

Repayment of
assistance.

172. (1) Section 1029.8.36.0.3.22 of the Act is amended by replacing the portion before paragraph *a* by the following:

"1029.8.36.0.3.22. If, in a taxation year, in this section referred to as the "repayment year", a person or 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 the person or partnership received and that reduced, in accordance with section 1029.8.36.0.3.21, the qualified labour expenditure of a corporation for a particular taxation year for the purpose of computing the amount that the corporation is deemed to have paid to the Minister for the particular year under section 1029.8.36.0.3.19, 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 that particular year under section 1029.8.36.0.3.19, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in section 1029.8.36.0.3.21, exceeds the aggregate of".

(2) Subsection 1 applies in respect of the repayment of an amount of assistance received after 23 March 2006 or of the deemed repayment of an amount of assistance to be received after that date.

c. I-3,
s. 1029.8.36.0.3.23,
replaced.

Deemed repayment of
assistance.

173. (1) Section 1029.8.36.0.3.23 of the Act is replaced by the following section:

“1029.8.36.0.3.23. For the purposes of section 1029.8.36.0.3.22, an amount of assistance received by a person or partnership is deemed to be repaid by the person or partnership in a particular taxation year, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.0.3.21, the qualified labour expenditure of a corporation for a taxation year for the purpose of computing the amount it is deemed to have paid to the Minister under section 1029.8.36.0.3.19;

(b) was not received by the person or partnership; and

(c) ceased in the particular taxation year to be an amount that the person or partnership may reasonably expect to receive.”

(2) Subsection 1 has effect from 24 March 2006.

c. I-3,
s. 1029.8.36.0.3.24,
replaced.

Benefit or advantage.

174. (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 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 on 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, for the purpose of computing the amount that is deemed to have been paid to the Minister for the year by the corporation under section 1029.8.36.0.3.19, 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 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 obtained or to be obtained after that date.

c. I-3,
s. 1029.8.36.0.17, am.

175. (1) Section 1029.8.36.0.17 of the Act is amended

(1) by adding “, other than the costs so included under section 180 or 182” at the end of the definition of “acquisition costs” in the first paragraph;

(2) by inserting “, subject to subparagraphs *c* and *d* of the first paragraph of section 1029.8.36.0.18.2” after “means” in the portion of the definition of “eligibility period” in the first paragraph before paragraph *a*;

(3) by replacing “in a preceding taxation year” in subparagraph *i* of paragraphs *b* and *c* of the definition of “eligibility period” in the first paragraph by “for a preceding taxation year”;

(4) by inserting “, subject to subparagraph *b* of the first paragraph of section 1029.8.36.0.18.2,” after “means” in the portion of the definition of “specified corporation” in the first paragraph before paragraph *a*;

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

Activity carried out
outside the designated
site.

“For the purposes of the definition of “specified activity” in the first paragraph, a corporation is deemed to carry out a specified activity in a designated site in the part of a taxation year for which it is authorized by Investissement Québec to carry on its business outside that site, if the activity is carried out in Québec in that part of the year.”;

(6) by replacing “For the purposes of” in the fourth paragraph by “Despite”;

(7) by inserting the following paragraph after the fourth paragraph:

Eligibility period of an
exempt corporation.

“Despite the definition of “eligibility period” in the first paragraph, the eligibility period of a corporation that is an exempt corporation does not include the part of a taxation year that is described in the fourth paragraph of section 771.1.”;

(8) by inserting the following paragraph after the fifth paragraph:

Specified period of a
corporation that was an
exempt corporation in
a preceding taxation
year.

“If any corporation that has been an exempt corporation for a taxation year subsequently becomes a specified corporation, the date of coming into force of the certificate, referred to in paragraph *a* of section 771.12, that was issued in respect of that corporation is deemed, for the purposes of the definition of “specified period” in the first paragraph and of the seventh paragraph, to be the date of coming into force of the certificate referred to in paragraph *c* of the definition of “specified corporation” in the first paragraph that was issued to that corporation for its first taxation year in which it carried on or could carry on its business in any designated site.”

(2) Paragraph 1 of subsection 1 applies in respect of costs that are included in the capital cost of a property because of an election made after 29 June 2006.

(3) Paragraphs 2 to 4 and 8 of subsection 1 have effect from 12 June 2003.

(4) Paragraphs 5 and 7 of subsection 1 apply to a taxation year that begins after 20 December 2001.

(5) Paragraph 6 of subsection 1 has effect from 31 March 2004.

c. I-3,
s. 1029.8.36.0.18.2,
added.

Rules applicable to an
exempt corporation
that becomes a
specified corporation.

176. (1) The Act is amended by inserting the following section after section 1029.8.36.0.18.1:

“1029.8.36.0.18.2. If, following an acquisition of control referred to in subparagraph *f* of the first paragraph of section 771.13 or an election made under subparagraph *g* of that paragraph, a corporation ceases to be an exempt corporation at the beginning of the taxation year that follows the taxation year in which the acquisition of control occurs or the election becomes effective, the following rules apply, as the case may be:

(a) for the purposes of subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, the corporation is deemed to be a specified corporation at the time of the acquisition of control;

(b) if the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17 applies to the corporation for the taxation year in which the acquisition of control occurs or the election becomes effective, it is to be read without reference to its subparagraph *iii* of paragraph *b*;

(c) for the purposes of paragraph *a* of the definition of “eligibility period” in the first paragraph of section 1029.8.36.0.17, the day on which the acquisition of control occurs or the election becomes effective is deemed to be the day on which the corporation ceases to be an exempt corporation; and

(d) if the acquisition of control occurs or the election becomes effective before the end of the five-year period described in paragraph *b* of the definition of “eligibility period” in the first paragraph of section 1029.8.36.0.17, or before the end of the three-year period described in paragraph *c* of that definition, the eligibility period ends immediately before the acquisition of control occurs or on the day before that on which the election becomes effective, as the case may be.

Rule not applicable to
a specified
corporation.

If, after 30 March 2004, Investissement Québec issues a certificate, referred to in paragraph *c* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, for a taxation year, to a corporation that carries on or may carry on its business in a biotechnology development centre, no reference is to be made to subparagraph *d* of the first paragraph in computing the amount that the corporation is deemed to have paid to the Minister for that taxation year under section 1029.8.36.0.25 or 1029.8.36.0.25.1.”

(2) Subsection 1 has effect from 12 June 2003, except when it enacts the second paragraph of section 1029.8.36.0.18.2 of the Act, in which case it has effect from 31 March 2004.

c. I-3,
s. 1029.8.36.0.25.0.1,
am.

Restriction.

177. (1) Section 1029.8.36.0.25.0.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“1029.8.36.0.25.0.1. Despite section 1029.8.36.0.25, no amount may, in relation to a qualified property, be deemed to have been paid to the Minister by a corporation for a particular taxation year, in respect of acquisition costs incurred by the corporation in that year in respect of the property if, at any given time before the corporation’s filing-due date for the particular year, the property ceases, otherwise than by reason of its loss, of its involuntary destruction by fire, theft or water, of a major breakdown of the property or of its obsolescence, to be used by the corporation, mainly in a qualified centre or exclusively or almost exclusively to earn income from,

(a) if the corporation is an exempt corporation and the particular year is not the particular year referred to in subparagraph *c*, a business carried on by the corporation in that centre;

(b) if the corporation is a specified corporation, the qualified centre is a biotechnology development centre and the particular year is not the particular year referred to in subparagraph *c*, the part of a business carried on by the corporation in that centre that may reasonably be attributed to the carrying out of a specified activity; or

(c) if, following an acquisition of control referred to in subparagraph *f* of the first paragraph of section 771.13 that occurs in the particular year or an election made under subparagraph *g* of that paragraph to become a specified corporation from a particular day in that year, the corporation ceases to be an exempt corporation at the beginning of the taxation year that follows the particular year and, as the case may be,

i. the qualified centre is a biotechnology development centre,

(1) a business carried on by the corporation in that centre, if the given time occurs before the acquisition of control or the particular day, or

(2) the part of a business carried on by the corporation in that centre that may reasonably be attributed to the carrying out of a specified activity, in any other case, or

ii. the qualified centre is not a biotechnology development centre and the given time occurs before the acquisition of control or the particular day, a business carried on by the corporation in that centre.”

(2) Subsection 1 has effect from 12 May 2004. However, when subparagraph *c* of the first paragraph of section 1029.8.36.0.25.0.1 of the Act

applies in respect of any given time that occurs before 31 March 2004, it reads as follows:

“(c) if, following an acquisition of control referred to in subparagraph *f* of the first paragraph of section 771.13 that occurs in the particular year or an election made under subparagraph *g* of that paragraph to become a specified corporation from a particular day in that year, the corporation ceases to be an exempt corporation at the beginning of the taxation year that follows the particular year and the given time occurs before the acquisition of control or the particular day, a business carried on by the corporation in that centre.”

c. I-3,
s. 1029.8.36.0.29, am.

178. (1) Section 1029.8.36.0.29 of the Act is amended by inserting “that the corporation incurred or paid in respect of a qualified property” after “rental expenses”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.0.29.1,
am.

179. (1) Section 1029.8.36.0.29.1 of the Act is amended by inserting “that the corporation incurred in respect of an eligible facility” after “eligible rental expenses”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
ss. 1029.8.36.0.36 and
1029.8.36.0.36.1,
replaced.
Benefit or advantage in
respect of a qualified
property.

180. (1) Sections 1029.8.36.0.36 and 1029.8.36.0.36.1 of the Act are replaced by the following sections:

“1029.8.36.0.36. If, in respect of the acquisition or lease of a qualified property, 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 supply or installation of the qualified 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 amount of the acquisition costs or rental expenses that a corporation has incurred or paid in respect of the qualified property is, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister, for a taxation year, under section 1029.8.36.0.25, 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 corporation’s filing-due date for that year.

Benefit or advantage in
respect of an eligible
facility.

“1029.8.36.0.36.1. If, in respect of the lease of an eligible facility, 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 supply or setting up of the eligible facility, 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 eligible rental expenses that a corporation has incurred in respect of the

eligible facility is, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister, for a taxation year, under section 1029.8.36.0.25.1, 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 corporation's filing-due date for that year."

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.0.72, am.

181. (1) Section 1029.8.36.0.72 of the Act is amended by adding “, other than the costs so included under section 180 or 182” at the end of the definition of “acquisition costs” in the first paragraph.

(2) Subsection 1 applies in respect of costs that are included in the capital cost of a property because of an election made after 29 June 2006.

c. I-3, s. 1029.8.36.10,
am.

182. (1) Section 1029.8.36.10 of the Act is amended

(1) by replacing “\$50,000,000” in the portion of the first paragraph before the formula by “\$75,000,000”;

(2) by replacing the formula in the first paragraph by the following formula:

“ $30\% - \{[(A - \$50,000,000) \times 15\%] / \$25,000,000\}$.”;

(3) by replacing “\$25,000,000” in the second paragraph by “\$50,000,000”.

(2) Subsection 1 applies in respect of an expenditure incurred after 4 December 2006 for work relating to a design activity or pattern drafting activity carried out after that date.

(3) For the purposes of subsection 2, when the amount of an expenditure that consists in the wages of a designer or of a patternmaker that a person or partnership incurs during a particular period of a taxation year is limited to \$60,000 or to \$40,000 because of subparagraph ii or iii of subparagraph *a* of the first paragraph of section 1029.8.36.5 or 1029.8.36.6 of the Act or subparagraph ii of subparagraph *a* or *b* of the first paragraph of section 1029.8.36.7 or 1029.8.36.7.1 of the Act, as the case may be, or to a lesser amount because of the fifth paragraph of that section, and the particular period is included in a taxation year that ends after 4 December 2006 and includes that date, the portion of the designer's or patternmaker's wages that is incurred after 4 December 2006 for work relating to a design activity or pattern drafting activity carried out after that date is deemed to be equal to the amount by which \$60,000 or \$40,000, as the case may be, or that lesser amount, exceeds the portion of the expenditure incurred as wages in respect of the designer or patternmaker by the person or partnership in that particular period for work relating to a design activity or a pattern drafting activity carried out in Québec before 5 December 2006 that exceeds the amount of any contract payment, government assistance and non-government assistance

attributable to such wages, that the person or partnership has received, is entitled to receive or may reasonably expect to receive, on or before the person's or partnership's filing-due date for that taxation year.

c. I-3, s. 1029.8.36.16,
am.

183. Section 1029.8.36.16 of the Act is amended, in the first paragraph,

(1) by replacing “issued by the Minister of Economic Development, Innovation and Export Trade” in the portion before subparagraph *a* by “that was issued”;

(2) by replacing “the certificate was issued” in subparagraph *a* by “the revocation becomes effective”.

c. I-3, Div. II.6.4.2,
subdivs. 1-3,
ss. 1029.8.36.53.10-
1029.8.36.53.20,
added.

184. (1) The Act is amended by inserting the following after section 1029.8.36.53.9:

“DIVISION II.6.4.2

“CREDIT FOR THE ACQUISITION OF PIG MANURE TREATMENT FACILITIES

“§1. — *Interpretation and general*

Definitions:

“1029.8.36.53.10. In this division,

“eligible expenses”;

“eligible expenses” of an eligible taxpayer for a taxation year or of a partnership for a fiscal period, in respect of an eligible facility, means the aggregate of expenses that are directly attributable to the acquisition and installation of the eligible facility and that are incurred by the taxpayer in the taxation year or by the partnership in the fiscal period,

(a) after 23 March 2006 and before 1 April 2010; or

(b) after 31 March 2010 and before 1 April 2011, if

i. the expenses are incurred pursuant to the application for a qualification certificate, in relation to the eligible facility, filed with the Minister of Agriculture, Fisheries and Food before 1 April 2010, and

ii. the installation of the eligible facility began before 1 April 2010;

“eligible facility”;

“eligible facility” relating to a farming establishment means a facility to be installed in the farming establishment and in respect of which the Minister of Agriculture, Fisheries and Food has issued a qualification certificate for the purposes of this division;

“eligible taxpayer”;

“eligible taxpayer” means an individual or corporation, other than an excluded corporation;

“excluded corporation”.

“excluded corporation” for a taxation year means a corporation that is exempt from tax for the year under Book VIII or that would be exempt from tax for the year under section 985, but for section 192.

Exclusion of certain expenses.

The expenses described in the definition of “eligible expenses” in the first paragraph do not include the expenses in respect of which an election is made under section 180 or 182 after 29 June 2006.

Member’s share.

For the purposes of this division, the share of a member of a partnership of an amount for a fiscal period is equal to the proportion of that amount that the member’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.

“§2. — *Credit*

Credit.

“1029.8.36.53.11. An eligible taxpayer that, in a taxation year, carries on a farming business in Québec and is recognized as a pig producer by the Minister of Agriculture, Fisheries and Food, and that encloses the documents described in the third paragraph with the fiscal return the taxpayer is required to file for the year under section 1000, or would be so required to file if the taxpayer had tax payable for the year under this Part, is deemed, subject to the second paragraph, to have paid to the Minister on the taxpayer’s balance-due day for the year, on account of the taxpayer’s tax payable for the year under this Part, an amount equal to 30% of the aggregate of all amounts each of which is the amount of the taxpayer’s eligible expenses for the year in respect of an eligible facility relating to a farming establishment of the taxpayer, to the extent that those expenses have been paid.

Computation of payments.

For the purpose of computing the payments that a taxpayer is required to make 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*, the taxpayer is deemed 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 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.

Documents to be filed. The documents to which the first paragraph refers are the following:

(a) the prescribed form containing the prescribed information; and

(b) a copy of the valid qualification certificate issued, in relation to an eligible facility referred to in the first paragraph, by the Minister of Agriculture, Fisheries and Food for the purposes of this division.

Credit for a member of a partnership.

“1029.8.36.53.12. If, in a fiscal period, a partnership carries on a farming business in Québec and is recognized as a pig producer by the Minister of Agriculture, Fisheries and Food, each eligible taxpayer that is a member of the partnership at the end of the fiscal period and that encloses the documents described in the third paragraph 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 so required to file if the taxpayer had tax payable for the year under this Part, is deemed, subject to the second paragraph, to have paid to the Minister on the taxpayer’s balance-due day for the year, on account of the taxpayer’s tax payable for the year under this Part, an amount equal to 30% of the taxpayer’s share of the aggregate of all amounts each of which is the amount of the partnership’s eligible expenses for the fiscal period in respect of an eligible facility relating to a farming establishment of the partnership, to the extent that those expenses have been paid.

Computation of payments.

For the purpose of computing the payments that a taxpayer is required to make 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*, the taxpayer is deemed 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 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.

Documents to be filed. The documents to which the first paragraph refers are the following:

(a) the prescribed form containing the prescribed information; and

(b) a copy of the valid qualification certificate issued, in relation to an eligible facility referred to in the first paragraph, by the Minister of Agriculture, Fisheries and Food for the purposes of this division.

Cumulative limit of the credit in respect of a farming establishment.

“1029.8.36.53.13. For the purposes of this division, the amount that an eligible taxpayer is deemed to have paid to the Minister for a taxation year under this division, in respect of eligible facilities relating to a farming establishment, may not exceed the amount by which \$200,000 exceeds the aggregate of all amounts each of which is an amount otherwise deemed to have been paid to the Minister by an eligible taxpayer under this division, in respect of eligible facilities relating to the farming establishment, for the year or a preceding taxation year.

Replaced or revoked certificate.

“1029.8.36.53.14. For the purposes of this division, if the Minister of Agriculture, Fisheries and Food replaces or revokes a certificate issued to an eligible taxpayer or a partnership, in respect of an eligible facility, the following rules apply:

(a) the replaced certificate is null from the time it was issued or deemed issued, and the new certificate is deemed to have been issued at that time; and

(b) the 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

Assistance reducing eligible expenses.

“1029.8.36.53.15. For the purpose of computing the amount that is deemed to have been paid to the Minister by a taxpayer, for a taxation year, under section 1029.8.36.53.11 or 1029.8.36.53.12, the following rules apply:

(a) the amount of the eligible expenses referred to in the first paragraph of section 1029.8.36.53.11 is to be reduced, where applicable, by the amount of any government assistance or non-government assistance attributable to the expenses that the taxpayer has received, is entitled to receive or may reasonably expect to receive, on or before the taxpayer’s filing-due date for the year; and

(b) the taxpayer’s share of the eligible expenses of a partnership, referred to in the first paragraph of section 1029.8.36.53.12, for a fiscal period of the partnership that ends in the taxation year is to be reduced, where applicable,

i. by the taxpayer’s share, for the fiscal period, of any amount of government assistance or non-government assistance attributable to the expenses 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 the fiscal period, and

ii. by the amount of any government assistance or non-government assistance attributable to the expenses that the taxpayer has received, is entitled to receive or may reasonably expect to receive, on or before the taxpayer’s filing-due date for the year.

Benefit or advantage reducing eligible expenses.

“1029.8.36.53.16. If, in respect of eligible expenses of an eligible taxpayer or of a particular partnership, 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 acquisition or installation of the eligible facility to which the eligible expenses relate, 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 taxpayer is deemed to have paid to the Minister for a taxation year under section 1029.8.36.53.11, the amount of the eligible expenses referred to in the first paragraph of that section is to be reduced by the amount of the benefit or advantage relating to the eligible expenses that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the taxpayer’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 for a taxation year under section 1029.8.36.53.12 by a taxpayer that is a member of the particular partnership, the taxpayer’s share, referred to in the first paragraph of that section, for a fiscal period of the partnership that ends in the taxation year, of the amount of the eligible expenses, is to be reduced

i. by the taxpayer’s share, for the fiscal period, of the amount of the benefit or advantage relating to the eligible expenses that the person or partnership, 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, and

ii. by the amount of the benefit or advantage relating to the eligible expenses that the taxpayer or a person with whom the taxpayer is not dealing 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.

Repayment of assistance by a taxpayer.

“1029.8.36.53.17. If, before 1 April 2013, an eligible taxpayer pays, in a taxation year, in this section referred to as the “repayment year”, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of paragraph *a* of section 1029.8.36.53.15, the taxpayer’s eligible expenses for a particular taxation year for the purpose of computing the amount that the taxpayer is deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.53.11, the taxpayer is deemed, if the taxpayer encloses the prescribed form with the fiscal return the taxpayer is required to file for the repayment year under section 1000, or would be so required to file if the taxpayer had tax payable for the repayment year under this Part, to have paid to the Minister on the taxpayer’s balance-due day for the repayment year, on account of the taxpayer’s tax payable for that year under this Part, an amount equal to the amount by which the amount that the

taxpayer would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.53.11, in respect of the eligible expenses, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular taxation year, the amount of any government assistance or non-government assistance referred to in paragraph *a* of section 1029.8.36.53.15, exceeds the aggregate of

(*a*) the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.36.53.11 for the particular taxation year in respect of the eligible expenses; and

(*b*) any amount that the taxpayer is deemed to have paid to the Minister under this section for a taxation year preceding the repayment year in respect of an amount of repayment of that assistance.

Repayment of assistance by a partnership.

“1029.8.36.53.18. If, before 1 April 2013, a partnership pays, in a fiscal period, in this section referred to as the “fiscal period of repayment”, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of paragraph *b* of section 1029.8.36.53.15, an eligible taxpayer’s share of the eligible expenses of the partnership for a particular fiscal period, for the purpose of computing the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.36.53.12, in respect of the share, for the taxpayer’s taxation year in which the particular fiscal period ended, the taxpayer is deemed to have paid to the Minister on the taxpayer’s balance-due day for the taxpayer’s taxation year in which the fiscal period of repayment ends, on account of the taxpayer’s tax payable for that year under this Part, if the taxpayer is a member of the partnership at the end of the fiscal period of repayment and if the taxpayer encloses the prescribed form with the fiscal return the taxpayer is required to file for that year under section 1000, or would be so required to file if the taxpayer had tax payable for that taxation year under this Part, an amount equal to the amount by which the particular amount that the taxpayer would be deemed, subject to the second paragraph, to have paid to the Minister under section 1029.8.36.53.12 for the taxpayer’s taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(*a*) the amount that the taxpayer would be deemed to have paid to the Minister under section 1029.8.36.53.12, for the taxpayer’s taxation year in which the particular fiscal period ends, in respect of the eligible expenses of the partnership, if the taxpayer’s share of the income or loss of the partnership for the particular fiscal period and the 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 taxpayer 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 of that assistance repaid by the partnership, if the taxpayer’s share of the income or loss of the partnership for the particular fiscal period and the partnership’s

income or loss for that fiscal period were the same as those 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 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 paragraph *b* of section 1029.8.36.53.15; and

(b) the taxpayer's share of the income or loss of the partnership for the particular fiscal period and the partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment.

Repayment of assistance by a member of a partnership.

“1029.8.36.53.19. If, before 1 April 2013, an eligible taxpayer is a member of a partnership at the end of a fiscal period of the partnership, in this section referred to as the “fiscal period of repayment”, and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of paragraph *b* of section 1029.8.36.53.15, the taxpayer's share of the eligible expenses of the partnership for a particular fiscal period, for the purpose of computing the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.36.53.12, in respect of the share, for the taxpayer's taxation year in which the particular fiscal period ended, the taxpayer is deemed to have paid to the Minister on the taxpayer's balance-due day for the taxpayer's taxation year in which the fiscal period of repayment ends, 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 with the fiscal return the taxpayer is required to file for that year under section 1000, or would be so required to file if the taxpayer had tax payable for that year under this Part, an amount equal to the amount by which the particular amount that the taxpayer would be deemed, subject to the second paragraph, to have paid to the Minister under section 1029.8.36.53.12 for the taxpayer's taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(a) the amount that the taxpayer would be deemed to have paid to the Minister under section 1029.8.36.53.12 for the taxpayer's taxation year in which the particular fiscal period ends, in respect of the share, if the taxpayer's share of the income or loss of the partnership for the particular fiscal period and the 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 taxpayer 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 of that assistance repaid by the taxpayer, if the taxpayer's share of the income or loss

of the partnership for the particular fiscal period and the partnership's income or loss for that fiscal period were the same as those 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 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 paragraph *b* of section 1029.8.36.53.15; and

(b) the taxpayer's share of the income or loss of the partnership for the particular fiscal period and the partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment.

Deemed repayment of assistance.

“1029.8.36.53.20. For the purposes of sections 1029.8.36.53.17 to 1029.8.36.53.19, an amount of assistance is deemed to be repaid by a taxpayer or partnership at a particular time, pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.53.15, eligible expenses or the share of such expenses of a taxpayer that is a member of the partnership, for the purpose of computing the amount that the taxpayer or the taxpayer that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.36.53.11 or 1029.8.36.53.12;

(b) was not received by the taxpayer or partnership; and

(c) ceased at the particular time to be an amount that the taxpayer or partnership may reasonably expect to receive.”

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1029.8.36.54, am.

185. (1) Section 1029.8.36.54 of the Act is amended

(1) by replacing subparagraph ii of paragraph *a* of the definition of “qualified construction expenditure” in the first paragraph by the following subparagraph:

“ii. any amount paid by the qualified corporation, another person or a partnership, as the case may be, in the year or a preceding taxation year, pursuant to a legal obligation, as a repayment of assistance received by the qualified corporation, the other person or the partnership, to the extent that the assistance reduced, because of subparagraph *a* or *a.1* of the third paragraph, a construction expenditure of the qualified corporation in respect of the eligible vessel in the year or a preceding taxation year; exceeds”;

(2) by replacing subparagraph ii of paragraph *a* of the definition of “qualified conversion expenditure” in the first paragraph by the following subparagraph:

“ii. any amount paid by the qualified corporation, another person or a partnership, as the case may be, in the year or a preceding taxation year, pursuant to a legal obligation, as a repayment of assistance received by the qualified corporation, the other person or the partnership, to the extent that the assistance reduced, because of subparagraph *a* or *a.1* of the third paragraph, a conversion expenditure of the qualified corporation in respect of the eligible vessel in the year or a preceding taxation year; exceeds”;

(3) by replacing “de la définition” in the second paragraph in the French text by “des définitions”;

(4) by inserting the following subparagraph after subparagraph *a* of the third paragraph:

“(a.1) when referred to in subparagraph ii of paragraph *a* or paragraph *c* of the definition of “construction expenditure” or “conversion expenditure” in the first paragraph, the amount of a portion of a consideration paid in respect of a construction expenditure or a conversion expenditure of a qualified corporation for a taxation year in respect of an eligible vessel, is to be reduced, where applicable, by the amount of any government assistance or non-government assistance that is attributable to the salaries or wages incurred in respect of the employees of an establishment of a person or partnership situated in Québec that are referred to in that subparagraph ii or that paragraph *c*, or that would be so attributable if the person or partnership had such employees, and that the person or partnership has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for that year;”;

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

Deemed repayment of assistance.

“For the purposes of subparagraph ii of paragraph *a* of the definitions of “qualified construction expenditure” and “qualified conversion expenditure” in the first paragraph, an amount of assistance received by a qualified corporation, a person or a partnership, as the case may be, is deemed to be repaid by the qualified corporation, person or partnership in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, because of subparagraph *a* or *a.1* of the third paragraph, the amount of the salaries or wages incurred, of a portion of a consideration paid or of a portion of the cost of a contract incurred, as the case may be, in respect of a construction expenditure or a conversion expenditure of a qualified corporation, for the purpose of computing the amount the qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.55 or 1029.8.36.55.1;

(b) was not received by the qualified corporation, the other person or the partnership; and

(c) ceased in the taxation year to be an amount that the qualified corporation, the other person or the partnership may reasonably expect to receive.”

(2) Paragraphs 1, 2 and 4 of subsection 1 apply in respect of assistance received or to be received after 23 March 2006.

(3) Paragraphs 3 and 5 of subsection 1 have effect from 24 March 2006.

c. I-3, s. 1029.8.36.55,
am.

186. (1) Section 1029.8.36.55 of the Act is amended by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) the amount by which the portion of the cost to the qualified corporation of construction of the eligible vessel incurred at the end of the year exceeds the aggregate of all amounts each of which is

i. government assistance or non-government assistance attributable to the cost of construction that the qualified corporation or a person or partnership with whom or with which the qualified corporation is not dealing 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 that year, or

ii. an apparent payment, attributable to the cost of construction, that the qualified corporation or a person with whom it is not dealing 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 that year; and

“(b) any repayment made by the qualified corporation, the person or the partnership in the year or a preceding taxation year, pursuant to a legal obligation, of assistance described in subparagraph *a* in respect of the eligible vessel.”

(2) Subsection 1 applies in respect of assistance received or to be received after 23 March 2006.

c. I-3,
s. 1029.8.36.55.1, am.

187. (1) Section 1029.8.36.55.1 of the Act is amended by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) the amount by which the portion of the cost to the qualified corporation of conversion of the eligible vessel incurred at the end of the year exceeds the aggregate of all amounts each of which is

i. government assistance or non-government assistance attributable to the cost of conversion that the qualified corporation or a person or partnership with whom or with which the qualified corporation is not dealing 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 that year, or

ii. an apparent payment, attributable to the cost of conversion, that the qualified corporation or a person with whom it is not dealing 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 that year; and

“(b) any repayment made by the qualified corporation, the person or the partnership in the year or a preceding taxation year, pursuant to a legal obligation, of assistance described in subparagraph *a* in respect of the eligible vessel.”

(2) Subsection 1 applies in respect of assistance received or to be received after 23 March 2006.

c. I-3, s. 1029.8.36.56, am.

188. Section 1029.8.36.56 of the Act is amended by replacing “issued by the Minister of Economic Development, Innovation and Export Trade” in the portion of the first paragraph before subparagraph *a* by “that was issued”.

c. I-3, s. 1029.8.36.58, replaced.

189. (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 incurred, of a portion of a consideration paid or of a portion of the cost of a contract incurred, as the case may be, in respect of the construction expenditure or of the conversion expenditure 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, are, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister for that year under section 1029.8.36.55 or 1029.8.36.55.1, to be reduced by the amount of the benefit or advantage 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 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 corporation’s filing-due date for that 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. 1029.8.36.59.15, am.

190. (1) Section 1029.8.36.59.15 of the Act is amended by replacing “on or before its filing-due date for the year” in subparagraph ii of subparagraph *b* of the first paragraph by “on or before the day that is six months after the end of the fiscal period”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.72.92, am.

191. (1) Section 1029.8.36.72.92 of the Act is amended by replacing “subject to the third and fourth paragraphs” in the portion of the first paragraph before subparagraph *a* by “subject to the fourth and fifth paragraphs”.

(2) Subsection 1 has effect from 6 December 2006.

c. I-3,
s. 1029.8.36.171.4, am.

192. (1) Section 1029.8.36.171.4 of the Act is amended

(1) by inserting “the taxation year and in” after “throughout” in the second paragraph;

(2) by inserting “before that time” after “services in the course of carrying on that business” in the third paragraph.

(2) Subsection 1 applies in respect of eligible expenses incurred after 20 August 2002.

c. I-3,
s. 1029.8.36.172, am.

193. (1) Section 1029.8.36.172 of the Act is amended by replacing “on or before its filing-due date for the year” in subparagraph ii of subparagraph *b* of the first paragraph by “on or before the day that is six months after the end of the fiscal period”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3,
s. 1029.8.36.172.1, am.

194. (1) Section 1029.8.36.172.1 of the Act is amended by adding the following paragraph after the second paragraph:

Amount deemed paid.

“If, in respect of the eligible expenses referred to in the first paragraph, a person other than the corporation, or a partnership other than the partnership of which the corporation is a member, has obtained, at a particular time after 21 April 2005, a benefit or advantage that would have reduced those expenses in accordance with section 1029.8.36.177 if the person or partnership had obtained it, had been entitled to obtain it or could reasonably have expected to obtain it on or before the corporation’s filing-due date for the particular preceding taxation year, or on or before the day that is six months after the end of the fiscal period of the partnership of which the corporation is a member that ended in the particular preceding taxation year, the benefit or advantage is, for the purposes of the first and second paragraphs,

(a) if those expenses were incurred by the corporation, deemed to be an amount that is paid to the corporation at that time; or

(b) if those expenses were incurred by the partnership of which the corporation is a member, deemed to be

i. an amount that is paid to that partnership at that time, when that benefit or advantage has been obtained by another partnership or by a person other than the person referred to in subparagraph ii, or

ii. an amount that is paid to the corporation at that time, when that benefit or advantage has been obtained by a person with whom the corporation does not deal at arm's length."

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1029.8.61.1,
am.

195. (1) Section 1029.8.61.1 of the Act is amended, in the first paragraph,

(1) by replacing paragraph *a* of the definition of "eligible expense" by the following paragraph:

"(a) in the case of a service rendered or to be rendered by an employee of an eligible individual, to the aggregate of

i. the salary or wages of the employee in respect of the service,

ii. each of the amounts payable in respect of the employee in relation to the salary or wages referred to in subparagraph i under any of

(1) section 59 of the Act respecting parental insurance (chapter A-29.011),

(2) section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5),

(3) section 52 of the Act respecting the Québec Pension Plan (chapter R-9),
or

(4) section 68 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), and

iii. the expenses paid for a payroll processing service for the payment of the salary or wages referred to in subparagraph i; or";

(2) by replacing the definition of "dependant" by the following definition:

"dependant".

"“dependant” of an eligible individual, at any time, means a person who is dependent on the eligible individual if, at that time, that person is, in respect of the eligible individual, a child or any other person related to the eligible individual by blood, marriage or adoption who ordinarily lives with the eligible individual;”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2007.

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

c. I-3, s. 1029.8.61.4,
am.

196. (1) Section 1029.8.61.4 of the Act is amended

(1) by replacing "specific certificate of competence" in paragraph *c* by "licence";

(2) by adding the following paragraph after paragraph *e*:

“(f) a service consisting in completing a fiscal form, unless the form is one of the forms referred to in section 1029.8.61.6.”

(2) Paragraph 2 of 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 by striking out the fourth paragraph.

(2) Subsection 1 applies in respect of a payment to be made at the latest on a day that is subsequent to 31 December 2006.

c. I-3, s. 1029.8.61.6,
am.

198. (1) Section 1029.8.61.6 of the Act is amended by striking out the third paragraph.

(2) Subsection 1 applies in respect of a payment to be made at the latest on a day that is subsequent to 31 December 2006.

c. I-3, s. 1029.8.61.7,
am.

199. (1) Section 1029.8.61.7 of the Act is amended

(1) by striking out “en vertu” after “983 ou” in the French text;

(2) by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

(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 21 June 2007.

c. I-3, s. 1029.8.61.8,
am.

200. (1) Section 1029.8.61.8 of the Act is amended by inserting “and *f*” after “any of subparagraphs *a* to *d*” in paragraphs *c* and *d* of the definition of “eligible individual”.

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

c. I-3, s. 1029.8.61.29,
am.

201. (1) Section 1029.8.61.29 of the Act is amended by replacing “under section 102 of the Act respecting income support, employment assistance and social solidarity (chapter S-32.001)” by “under section 90 of the Individual and Family Assistance Act (2005, chapter 15)”.

(2) Subsection 1 has effect from 1 January 2007.

c. I-3, s. 1029.8.61.36,
am.

202. (1) Section 1029.8.61.36 of the Act is amended by replacing “provided for in the Act respecting income support, employment assistance and social solidarity (chapter S-32.001)” in the second paragraph by “provided for in the Individual and Family Assistance Act (2005, chapter 15)”.

(2) Subsection 1 has effect from 1 January 2007.

c. I-3, s. 1029.8.61.67,
replaced.

203. (1) Section 1029.8.61.67 of the Act is replaced by the following section:

Reduction of the tax
credit.

“1029.8.61.67. The amount determined by the formula in the first paragraph of section 1029.8.61.64, in respect of a person who is an eligible relative of an individual, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.64 for a taxation year on account of the individual’s tax payable under this Part is to be reduced by an amount that is the portion of a last resort financial assistance benefit received in that year by the individual or, as the case may be, by the individual’s spouse for the year, in respect of that person, under Chapter I or II of Title II of the Individual and Family Assistance Act (2005, chapter 15), that is attributable to the amount of the increase for a dependent child of full age who is handicapped and attends an educational institution at the secondary level in general education provided for in the second paragraph of section 75 of the Individual and Family Assistance Regulation made by Order in Council 1073-2006 (2006, G.O. 2, 3877), as amended.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.61.68,
am.

204. (1) Section 1029.8.61.68 of the Act is amended by replacing “any of subparagraphs *a* to *d*” by “under any of subparagraphs *a* to *d* and *f*”.

(2) Subsection 1 applies from the taxation year 2006.

c. I-3, s. 1029.8.65,
am.

205. (1) Section 1029.8.65 of the Act is amended

(1) by replacing “des articles 982 ou 983” in the French text by “de l’un des articles 982 et 983”;

(2) by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

(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 21 June 2007.

c. I-3, s. 1029.8.66.4,
am.

206. (1) Section 1029.8.66.4 of the Act is amended

(1) by striking out “en vertu” after “983 ou” in the French text;

(2) by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

(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 21 June 2007.

c. I-3, s. 1029.8.67,
am.

207. (1) Section 1029.8.67 of the Act is amended by inserting “, paragraph *i* of section 312” after “or bursary” in paragraph *b* of the definition of “earned income”.

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.81,
am.

208. (1) Section 1029.8.81 of the Act is amended

(1) by replacing “des articles 982 ou 983” by “de l’un des articles 982 et 983” in the French text;

(2) by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

(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 21 June 2007.

c. I-3, s. 1029.8.105.1,
replaced.

209. (1) Section 1029.8.105.1 of the Act is replaced by the following section:

Reduction.

“1029.8.105.1. The aggregate of all amounts each of which is an amount that an eligible individual is deemed to have paid to the Minister during a month specified for a taxation year under section 1029.8.105 is to be reduced by the aggregate of all amounts each of which is the portion of a last resort financial assistance benefit received in the year by the eligible individual or, as the case may be, the eligible individual’s eligible spouse for the year, under Chapter I or II of Title II of the Individual and Family Assistance Act (2005, chapter 15), that is attributable to the amount of the increase to account for the advance Québec sales tax credit provided for in section 66 of the Individual and Family Assistance Regulation made by Order in Council 1073-2006 (2006, G.O. 2, 3877), as it read at the time of its application.”

(2) Subsection 1 applies from the taxation year 2007.

c. I-3, s. 1029.8.107,
am.

210. (1) Section 1029.8.107 of the Act is amended by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

(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 21 June 2007.

c. I-3, s. 1029.8.116.8,
am.

211. (1) Section 1029.8.116.8 of the Act is amended by replacing the second paragraph by the following paragraph:

Special rule in case of
shared custody.

“For the purposes of subparagraph *b* of the first paragraph, where custody of a person is shared under an order or judgment of a competent tribunal or, if there is no such order or judgment, under a written agreement, that person is considered to ordinarily reside with the eligible individual during a taxation year, when the eligible individual or the eligible individual’s eligible spouse

for the year has custody of the person, only if, pursuant to the order, judgment or written agreement, as the case may be, the period of the year during which the eligible individual or the eligible spouse must exercise custody of that person represents at least 40% of the year.”

(2) Subsection 1 applies from the taxation year 2008. In addition, when the second paragraph of section 1029.8.116.8 of the Act applies

(1) to the taxation year 2007, it reads as if “40%” was replaced by “35%”;

(2) to the taxation years 2005 and 2006, it reads as follows:

“For the purposes of subparagraph *b* of the first paragraph, where custody of a person is shared under an order or judgment of a competent tribunal or under a written agreement, that person is considered to ordinarily reside, during a taxation year, with the eligible individual, when the eligible individual or the eligible individual’s eligible spouse for the year has custody of the person, only if, pursuant to the order, judgment or written agreement, as the case may be, the period of the year during which the eligible individual or the eligible spouse must exercise custody of that person represents at least 30% of the year.”

c. I-3,
s. 1029.8.116.10, am.

212. (1) Section 1029.8.116.10 of the Act is amended

(1) by striking out “en vertu” after “983 ou” in the French text;

(2) by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

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

c. I-3, s. 1029.8.121,
am.

213. (1) Section 1029.8.121 of the Act is amended

(1) by striking out “en vertu” after “983 ou” in the French text;

(2) by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

(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 21 June 2007.

c. I-3, s. 1029.8.125,
am.

214. (1) Section 1029.8.125 of the Act is amended

(1) by striking out “en vertu” after “983 ou” in the French text;

(2) by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

(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 21 June 2007.

c. I-3, s. 1038, am.

215. (1) Section 1038 of the Act is amended

(1) by replacing “lesser” in the portion of the second paragraph before subparagraph *a* by “least”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) the amount by which the tax payable by the individual for the particular year, determined without reference to the specified tax consequences for the particular year, exceeds the aggregate of

i. the aggregate of all amounts deducted or withheld under section 1015 in respect of the individual’s income for the particular year,

ii. the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3.0.1, II.5.1, II.5.2, II.6.4 to II.6.4.2, II.6.5.1, II.6.5.2, II.6.5.4, II.11.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, and II.17.1 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies, and

iii. the amount by which the amount the individual is deemed under Division II.11.1 of Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year exceeds the individual’s tax payable for the particular year under Part I.3;

“(b) the individual’s basic provisional account, established in accordance with the regulations made under section 1025, for the preceding taxation year, reduced by the aggregate of

i. the aggregate of all amounts deducted or withheld under section 1015 in respect of the individual’s income for the preceding taxation year,

ii. the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3.0.1, II.5.1, II.5.2, II.6.4 to II.6.4.2, II.6.5.1, II.6.5.2, II.6.5.4, II.11.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, and II.17.1 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies, and

iii. the amount by which the amount the individual is deemed under Division II.11.1 of Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year exceeds the individual’s tax payable for the particular year under Part I.3; and”;

(3) by replacing the portion of subparagraph *a* of the third paragraph before subparagraph *i* by the following:

“(a) the amount by which the total, on the one hand, of the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3.0.1, II.5.1, II.5.2, II.6.4 to II.6.4.2, II.6.5.1, II.6.5.2, II.6.5.4, II.11.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, and II.17.1 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies, and, on the other hand, of the amount by which the amount the individual is deemed under Division II.11.1 of that chapter to have paid to the Minister on account of the individual’s tax payable for the particular year exceeds the individual’s tax payable for the particular year under Part I.3, is exceeded by any of the following amounts:”.

(2) Paragraphs 2 and 3 of subsection 1 apply in respect of a payment to be made on or before a day included in a taxation year that is subsequent to the taxation year 2001. However, when section 1038 of the Act applies in respect of a payment to be made

(1) on or before a day that is prior to 12 March 2003,

(a) subparagraphs *a* and *b* of the second paragraph of that section read as follows:

“(a) the amount by which the tax payable by the individual for the particular year, determined without reference to the specified tax consequences for the particular year, exceeds the aggregate of all amounts deducted or withheld under section 1015 in respect of the individual’s income for the particular year and all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1 and II.6.5.2 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies;

“(b) the individual’s basic provisional account, established in accordance with the regulations made under section 1025, for the preceding taxation year, reduced by the aggregate of all amounts deducted or withheld under section 1015 in respect of the individual’s income for the preceding taxation year and all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1 and II.6.5.2 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies; and”;

(b) the portion of subparagraph *a* of the third paragraph of that section before subparagraph i reads as follows:

“(a) the amount by which any of the following amounts exceeds the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1 and II.6.5.2 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies:”;

(2) on or before a day that is subsequent to 11 March 2003 and prior to 1 January 2005,

(a) subparagraphs *a* and *b* of the second paragraph of that section read as follows:

“(a) the amount by which the tax payable by the individual for the particular year, determined without reference to the specified tax consequences for the particular year, exceeds the aggregate of all amounts deducted or withheld under section 1015 in respect of the individual’s income for the particular year and all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1, II.6.5.2 and II.6.5.4 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies;

“(b) the individual’s basic provisional account, established in accordance with the regulations made under section 1025, for the preceding taxation year, reduced by the aggregate of all amounts deducted or withheld under section 1015 in respect of the individual’s income for the preceding taxation year and all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1, II.6.5.2 and II.6.5.4 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies; and”;

(b) the portion of subparagraph *a* of the third paragraph of that section before subparagraph i reads as follows:

“(a) the amount by which any of the following amounts exceeds the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1, II.6.5.2 and II.6.5.4 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies:”;

(3) on or before a day that is subsequent to 31 December 2004 and prior to 24 March 2006,

(a) subparagraph ii of subparagraph *a* of the second paragraph of that section reads as follows:

“ii. the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1, II.6.5.2, II.6.5.4, II.11.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, and II.17.1 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies;”;

(b) subparagraph *a* of the second paragraph of that section reads without reference to its subparagraph iii;

(c) subparagraph ii of subparagraph *b* of the second paragraph of that section reads as follows:

“ii. the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1, II.6.5.2, II.6.5.4, II.11.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, and II.17.1 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies; and”;

(d) subparagraph *b* of the second paragraph of that section reads without reference to its subparagraph iii; and

(e) the portion of subparagraph *a* of the third paragraph of that section before subparagraph i reads as follows:

“(a) the amount by which any of the following amounts exceeds the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3, II.5.1, II.5.2, II.6.4, II.6.4.1, II.6.5.1, II.6.5.2, II.6.5.4, II.11.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, and II.17.1 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies;”;

(4) on or before a day that is subsequent to 23 March 2006 and prior to 1 January 2007,

(a) subparagraphs *a* and *b* of the second paragraph of that section read without reference to their subparagraph iii; and

(b) the portion of subparagraph *a* of the third paragraph of that section before subparagraph *i* reads as follows:

“(a) the amount by which any of the following amounts exceeds the aggregate of all amounts the individual is deemed under Chapter III.1 of Title III to have paid to the Minister on account of the individual’s tax payable for the particular year, except any such amounts the individual is deemed to have paid under Divisions II to II.3.0.1, II.5.1, II.5.2, II.6.4 to II.6.4.2, II.6.5.1, II.6.5.2, II.6.5.4, II.11.1, II.13 if tax is payable by the individual for the particular year under Part I.3.2, and II.17.1 of that chapter and section 1029.9.2, and any such amounts in respect of which section 1029.6.0.1.9 applies:”.

c. I-3, s. 1044, am.

216. (1) Section 1044 of the Act is amended by replacing “*c* to *d.1*” in the first paragraph by “*c* to *d.1.0.0.1*”.

(2) Subsection 1 applies to a taxation year that ends after 22 March 2006.

c. I-3, s. 1045.0.2,
repealed.

217. (1) Section 1045.0.2 of the Act is repealed.

(2) Subsection 1 applies in respect of a time limit extension that ends after 31 March 2007.

c. I-3, s. 1049, am.

218. (1) Section 1049 of the Act is amended, in the second paragraph,

(1) by replacing “*réfère le sous-paragraphe 1° du sous-paragraphe i du paragraphe a du premier alinéa*” in the portion before subparagraph *a* in the French text by “*le sous-paragraphe 1° du sous-paragraphe i du paragraphe a du premier alinéa fait référence*”;

(2) by inserting “, other than those provided for in section 130,” after “the aggregate of the amounts” in subparagraph *i* of subparagraph *a*;

(3) by replacing “*auxdits*” in subparagraph *c* in the French text by “*à ces*”.

(2) Paragraph 2 of subsection 1 applies in respect of a false statement or omission in a return made or filed after 23 March 2006.

c. I-3, s. 1049.14.0.2,
am.

219. (1) Section 1049.14.0.2 of the Act is amended by striking out “common” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 31 March 2004.

c. I-3, s. 1052, am.

220. (1) Section 1052 of the Act is amended by adding the following paragraph after paragraph *e*:

“(f) if an overpayment is determined for a taxation year as a result of information sent by the Government of Canada or of a province, other than Québec, the forty-sixth day following

i. the day on which the Minister receives the information from that government, or

ii. if it precedes the day mentioned in subparagraph i, the day on which the Minister receives the information from the taxpayer.”

(2) Subsection 1 applies in respect of an overpayment refunded as a result of information sent to the Minister of Revenue after 20 December 2006.

c. I-3, s. 1053, am.

221. (1) Section 1053 of the Act is amended by replacing “c to d.1” in the portion before paragraph a by “c to d.1.0.0.1”.

(2) Subsection 1 applies to a taxation year that ends after 22 March 2006.

c. I-3, Part III.0.0.1, heading, replaced.

222. (1) The heading of Part III.0.0.1 of the Act is replaced by the following heading:

“RULES AND DEFINITIONS APPLICABLE TO CERTAIN SPECIAL TAXES”.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.0.0.1, am.

223. (1) Section 1129.0.0.1 of the Act is amended

(1) by replacing “to III.1.1” in the portion of the first paragraph before the definition of “government assistance” and in the second paragraph by “to III.1.0.5, III.1.1, III.1.1.7”;

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

Definitions:

“In this Part and in Parts III.0.1 to III.2.4, III.6.3, III.6.4, III.7.1 to III.13, III.15 and III.16,

“filing-due date”;

“filing-due date” has the meaning assigned by section 1;

“fiscal period”;

“fiscal period” has the meaning assigned by Part I;

“taxation year”;

“taxation year” has the meaning assigned by Part I;

“taxpayer”.

“taxpayer” has the meaning assigned by section 1.”

(2) Paragraph 1 of subsection 1 has effect from 20 December 2001.

c. I-3, ss. 1129.0.0.2-1129.0.0.6, added.

224. (1) The Act is amended by inserting the following sections after section 1129.0.0.1:

Benefit or advantage obtained late.

“1129.0.0.2. If, at a particular time after 21 April 2005, a person or partnership has obtained a benefit or advantage that, for the purpose of computing an amount that a taxpayer is deemed to have paid to the Minister

for any given taxation year under a particular provision of Chapter III.1 of Title III of Book IX of Part I other than a provision of any of Divisions II.6 to II.6.0.0.5 of that chapter, or 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), would have been taken into account in computing a cost, an expenditure or expenses, or the taxpayer's share of a cost, an expenditure or expenses, if the person or partnership had obtained it, had been entitled to obtain it or could reasonably have expected to obtain it on or before the taxpayer's filing-due date for the given taxation year or on or before the day that is six months after the end of the fiscal period of a particular partnership of which the taxpayer is a member that ends in the given taxation year, the benefit or advantage is, for the purposes of the Part among Parts III.0.1 to III.0.3, III.1.0.6 to III.1.7, III.7.1 to III.10.10 and III.12.1 that relates to the particular provision,

(a) if the cost, expenditure or expenses were incurred by the taxpayer, deemed to be an amount relating to the cost, expenditure or expenses that is paid to the taxpayer at that time;

(b) if the cost, expenditure or expenses were incurred by the particular partnership, deemed to be

i. an amount relating to the cost, expenditure or expenses that is paid to the particular partnership at that time, when the benefit or advantage was obtained by a partnership or by a person other than a person referred to in subparagraph ii, or

ii. an amount relating to the cost, expenditure or expenses or relating to the taxpayer's share of the cost, expenditure or expenses that is paid to the taxpayer at that time, when the benefit or advantage was obtained by the taxpayer or by a person with whom the taxpayer does not deal at arm's length; and

(c) if the cost, expenditure or expenses were incurred by any corporation other than the taxpayer, deemed to be an amount relating to the cost, expenditure or expenses that is paid to the corporation at that time.

Exceptions.

However, when the first paragraph applies to any of the Parts mentioned in the following subparagraphs, it is to be read as if

(a) in the case of Part III.0.1, the portion before subparagraph *a* was read without reference to "or on or before the day that is six months after the end of the fiscal period of a particular partnership of which the taxpayer is a member that ends in the given taxation year";

(b) in the case of any of Parts III.0.1, III.7.1 and III.10.2, subparagraph *b* was replaced by the following subparagraph:

“(b) if the cost, expenditure or expenses were incurred by the particular partnership, deemed to be an amount relating to the cost, expenditure or expenses that is paid to the particular partnership at that time; and”; and

(c) in the case of Part III.10.2, subparagraph *c* was replaced by the following subparagraph:

“(c) if the cost, expenditure or expenses were incurred by a person other than the taxpayer or by a partnership other than the particular partnership, deemed to be an amount relating to the cost, expenditure or expenses that is paid to the person or partnership at that time.”

Benefit or advantage obtained late in respect of an expenditure relating to a credit in the cultural sector.

“1129.0.0.3. If, at a particular time after 21 April 2005, a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage that, for the purpose of computing an amount that a taxpayer is deemed to have paid to the Minister for any given taxation year under a particular provision of any of Divisions II.6 to II.6.0.0.5 of Chapter III.1 of Title III of Book IX of Part I, would have been taken into account in computing an expenditure or expenses if the person or partnership had obtained it, had been entitled to obtain it or could reasonably have expected to obtain it on or before the taxpayer’s filing-due date for the given taxation year, the benefit or advantage is deemed, for the purposes of the Part among Parts III.1 to III.1.0.5 that relates to the particular provision, to be non-government assistance that the taxpayer has received, is entitled to receive or may reasonably expect to receive, as the case may be, at that particular time.

Repayment of a benefit or advantage.

“1129.0.0.4. 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 any of Divisions II.6.0.1.7 and II.6.6.1 to II.6.7, as that Division II.6.7 read before being repealed, of Chapter III.1 of Title III of Book IX of Part I, was taken into account in computing an expenditure or the taxpayer’s share of an expenditure, the following rules have effect, where applicable, for the purposes of the Part among Parts III.1.1.7 and III.10.1.2 to III.10.2 that relates to the particular provision:

(a) if the expenditure was incurred by the taxpayer, the provision of that Part that applies in respect of the repayment by the taxpayer of an amount of government assistance or non-government assistance relating to the expenditure 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, the benefit or advantage had not been treated as a benefit or advantage but as non-government assistance that, in relation to the expenditure, was received by the taxpayer;

(b) if the expenditure was incurred by a particular partnership of which the taxpayer is a member, the provision of that Part that applies in respect of the repayment by the partnership of an amount of government assistance or non-government assistance relating to the expenditure also applies in respect of the repayment of the benefit or advantage as if

i. 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

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 expenditure, was received by the particular partnership;

(c) if the expenditure was incurred by any corporation other than the taxpayer, the provision of that Part that applies in respect of the repayment by the corporation of an amount of government assistance or non-government assistance relating to the expenditure 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 expenditure, was received by the corporation; and

(d) the assumptions that, because of the application of any of subparagraphs *a* to *c*, 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 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 expenditure or to such an expenditure.

Exception.

However, for the purposes of Part III.10.2, subparagraph *c* of the first paragraph is to be read as follows:

“(c) if the expenditure was incurred by a person other than the taxpayer or by a partnership other than the particular partnership to which subparagraph *b* refers, the provision of that Part that applies in respect of the repayment by the person or partnership of an amount of government assistance or non-government

assistance relating to the expenditure also applies in respect of the repayment of the benefit or advantage as if

i. the particular amount were an amount paid by the person or 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 expenditure, was received by the person or partnership.”

Definition.

For the purposes of sections 1129.0.0.2 to 1129.0.0.4, “person” has the meaning assigned by section 1.

Provisions applicable.

“1129.0.0.5. Unless otherwise provided, sections 6 and 17 to 21 apply, with the necessary modifications, to this Part.

Reference to a repealed provision.

“1129.0.0.6. In every provision of Parts III.1.1, III.1.1.1, III.7.1, III.8 and III.10.2, a reference to any of the repealed divisions of Chapter III.1 of Title III of Book IX of Part I, or to any section of those divisions, is a reference to that division or to that section, as the case may be, as it read for the taxation year concerned.”

(2) Subsection 1, when it enacts sections 1129.0.0.2 to 1129.0.0.5 of the Act, has effect from 22 April 2005. However, when section 1129.0.0.4 of the Act applies before 7 November 2007, it reads as if the third paragraph was replaced by the following paragraph:

“For the purposes of sections 1129.0.0.2 to 1129.0.0.4,

“filing-due date” has the meaning assigned by section 1;

“fiscal period” has the meaning assigned by Part I;

“person” has the meaning assigned by section 1;

“taxation year” has the meaning assigned by Part I;

“taxpayer” has the meaning assigned by section 1.”

c. I-3, s. 1129.0.1, am.

225. (1) Section 1129.0.1 of the Act is amended

(1) by striking out the definition of “taxation year”;

(2) by striking out the definition of “taxpayer”;

(3) by replacing “section 1029.8.9.1” in the definition of “qualified expenditure” by “section 1029.8.9.1 or 1029.8.16.1.1”;

(4) by striking out the definition of “fiscal period”;

(5) by striking out the definition of “Minister”.

(2) Paragraph 3 of subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.0.8, am.

226. (1) Section 1129.0.8 of the Act is amended

(1) by replacing “under section 1029.8.10” in the first paragraph by “under section 1029.8.10 or 1029.8.16.1.4”;

(2) by replacing the portion of the second paragraph before subparagraph *b* by the following:

Determination of tax.

“The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.10 or 1029.8.16.1.4, in relation to the agreement, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the taxpayer would be deemed to have paid to the Minister under either of those sections, in relation to the agreement, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to a qualified expenditure made by the taxpayer in respect of the agreement, were refunded, paid or allocated in the taxation year in which the scientific research and experimental development to which the expenditure relates was undertaken; and”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.0.9, am.

227. (1) Section 1129.0.9 of the Act is amended

(1) by replacing “under section 1029.8.11” in the first paragraph and in the portion of the second paragraph before subparagraph *a* by “under section 1029.8.11 or 1029.8.16.1.5”;

(2) by replacing “under that section” in the portion of subparagraph *a* of the second paragraph before subparagraph *i* by “under either of those sections”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.0.10.1, am.

228. (1) Section 1129.0.10.1 of the Act is amended, in the first paragraph,

(1) by striking out the definition of “taxation year”;

(2) by striking out the definition of “taxpayer”;

(3) by replacing “section 1029.8.9.1” in the definition of “qualified expenditure” by “section 1029.8.9.1 or 1029.8.16.1.1”;

(4) by striking out the definition of “fiscal period”;

(5) by striking out the definition of “Minister”.

(2) Paragraph 3 of subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.0.10.4,
am.

229. (1) Section 1129.0.10.4 of the Act is amended

(1) by replacing “under section 1029.8.10” in the portion of the first paragraph before subparagraph *a* by “under section 1029.8.10 or 1029.8.16.1.4”;

(2) by replacing “under Division II.3” in subparagraph *c* of the first paragraph and in subparagraph *a* of the second paragraph by “under Division II.3 or II.3.0.1”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.0.10.5,
am.

230. (1) Section 1129.0.10.5 of the Act is amended

(1) by replacing “under section 1029.8.11” in the portion of the first paragraph before subparagraph *a* by “under section 1029.8.11 or 1029.8.16.1.5”;

(2) by replacing “under Division II.3” in subparagraph *c* of the first paragraph and in subparagraph *a* of the second paragraph by “under Division II.3 or II.3.0.1”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.0.10.7,
replaced.

231. (1) Section 1129.0.10.7 of the Act is replaced by the following section:

Transfer between
related parties.

“1129.0.10.7. Sections 1129.0.10.2 to 1129.0.10.5, 1129.0.10.8 and 1129.0.10.9 do not apply to a taxpayer or partnership, in this section referred to as the “transferor”, that disposes of a property to a person or partnership that does not deal at arm’s length with the transferor, if the person or partnership acquired the property in circumstances where the cost of the property to the person or partnership would have been an expenditure described in subparagraph iii of subparagraph *b* or *c* of the first paragraph of section 230 or an expenditure to which the definition of “qualified expenditure” in section 1029.8.9.1 refers, without reference to paragraph *d* of section 1029.8.15.1, or in the definition of that expression in the first paragraph of section 1029.8.16.1.1, without reference to paragraph *d* of section 1029.8.16.1.6.”

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.0.10.8,
am.

232. (1) Section 1129.0.10.8 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 “Division II or II.3” in subparagraph i of subparagraph *a* by “any of Divisions II, II.3 and II.3.0.1”;

(3) by replacing “section 1029.8 or 1029.8.11” in subparagraph ii of subparagraph *a* by “any of sections 1029.8, 1029.8.11 and 1029.8.16.1.5”.

(2) Paragraphs 2 and 3 of subsection 1 have effect from 24 March 2006.

c. I-3, s. 1129.0.10.9,
am.

233. (1) Section 1129.0.10.9 of the Act is amended, in the second paragraph,

(1) by replacing “Division II or II.3” in subparagraph i of subparagraph *a* by “any of Divisions II, II.3 and II.3.0.1”;

(2) by replacing “section 1029.8 or 1029.8.11” in subparagraph ii of subparagraph *a* by “any of sections 1029.8, 1029.8.11 and 1029.8.16.1.5”.

(2) Subsection 1 has effect from 24 March 2006.

c. I-3, s. 1129.0.11,
replaced.
Definition.

234. Section 1129.0.11 of the Act is replaced by the following section:

“**1129.0.11.** In this Part, “qualified expenditure” has the meaning assigned by section 1029.8.21.17.”

c. I-3, s. 1129.0.17,
am.

235. (1) Section 1129.0.17 of the Act is amended by inserting “an expenditure included in” after “an amount relating to” in subparagraph *b* of the first paragraph.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1129.2, am.

236. (1) Section 1129.2 of the Act is amended

(1) by replacing “at least 75% of its production costs for the preceding year” in subparagraph *a.1* of the first paragraph by “more than 50% of its production costs for the three preceding taxation years during which it produced productions”;

(2) by replacing subparagraphs i and ii of subparagraph *c* of the first paragraph by the following subparagraphs:

“i. in computing the amount determined under subparagraph ii of paragraph *a* or subparagraph i of paragraph *b* of the definitions of “qualified computer-aided special effects and animation expenditure”, “qualified

expenditure for services rendered outside the Montréal area” and “qualified labour expenditure” in the first paragraph of section 1029.8.34, government assistance or non-government assistance that the corporation, another person, within the meaning of section 1, or a partnership has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for the particular year must be taken into account, for or from the particular year in respect of the property, and the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation in a taxation year preceding the particular year,

“ii. an amount relating to an expenditure included in a qualified expenditure for services rendered outside the Montréal area, qualified computer-aided special effects and animation expenditure or qualified labour expenditure in respect of the property, or relating to production costs directly attributable to the production of the property, other than an amount of assistance to which subparagraph i applies, is, during the particular taxation year, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation,”;

(3) by replacing subparagraph i of subparagraph *a* of the second paragraph by the following subparagraph:

“i. where subparagraph i of subparagraph *c* of the first paragraph applies, the assistance referred to in that subparagraph i had been received by the corporation, the other person or the partnership in the year during which the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation,”;

(4) by replacing “the expenditure to which that amount is attributable was incurred” in subparagraph ii of subparagraph *a* of the second paragraph by “the expenditure or costs to which the amount is attributable were incurred”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 20 December 2006.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of assistance received or to be received or of an amount refunded, paid or allocated after 21 April 2005. However, when section 1129.2 of the Act applies

(1) before 7 November 2007, subparagraph i of subparagraph *c* of the first paragraph reads as if “, within the meaning of section 1,” was inserted after “filing-due date”; and

(2) in respect of assistance other than assistance received or to be received after 23 March 2006 in relation to an expenditure incurred after that date,

(a) subparagraph i of subparagraph *c* of the first paragraph reads as if “, another person, within the meaning of section 1, or a partnership” and “or relates” were struck out; and

(b) subparagraph i of subparagraph *a* of the second paragraph reads as if “, the other person or the partnership” and “or relates” were struck out.

c. I-3, s. 1129.4.0.2,
am.

237. (1) Section 1129.4.0.2 of the Act is amended

(1) by replacing “égal à” in the portion of the first paragraph before subparagraph *a* in the French text by “égal”;

(2) by replacing “l’excédent” in subparagraph *a* of the first paragraph in the French text by “à l’excédent”;

(3) by replacing “le montant” in the portion of subparagraph *b* of the first paragraph before subparagraph i in the French text by “au montant”;

(4) by replacing subparagraph i of subparagraph *b* of the first paragraph by the following subparagraph:

“i. in computing the amount determined under subparagraph ii of paragraph *a* of the definition of “qualified film dubbing expenditure” in the first paragraph of section 1029.8.36.0.0.1, government assistance or non-government assistance that the corporation, another person, within the meaning of section 1, or a partnership has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for the particular year, must be taken into account for or from the particular year in respect of the production of the property, and the expenditure to which the assistance is attributable or relates was incurred by the corporation in a taxation year preceding the particular year, or”;

(5) by replacing “réfère le paragraphe *b* du premier alinéa” in the portion of the second paragraph before subparagraph *a* in the French text by “le paragraphe *b* du premier alinéa fait référence”;

(6) by replacing subparagraph i of subparagraph *a* of the second paragraph by the following subparagraph:

“i. where subparagraph i of subparagraph *b* of the first paragraph applies, the assistance referred to in that subparagraph i had been received by the corporation, the other person or the partnership in the year during which the expenditure to which the assistance is attributable or relates was incurred by the corporation, and”.

(2) Paragraphs 1 to 4 and 6 of subsection 1 apply in respect of assistance received or to be received after 23 March 2006 in relation to an expenditure incurred after that date.

c. I-3, s. 1129.4.0.6,
am.

238. (1) Section 1129.4.0.6 of the Act is amended

(1) by replacing “égal à” in the portion of the first paragraph before subparagraph *a* in the French text by “égal”;

(2) by replacing “l’excédent” in subparagraph *a* of the first paragraph in the French text by “à l’excédent”;

(3) by replacing “at least 75% of its production costs for the preceding year” in subparagraph *a.1* of the first paragraph by “more than 50% of its production costs for the three preceding taxation years during which it produced productions” and by replacing “l’excédent” in that subparagraph in the French text by “à l’excédent”;

(4) by replacing “le montant” in the portion of subparagraph *b* of the first paragraph before subparagraph *i* in the French text by “au montant”;

(5) by replacing subparagraph *i* of subparagraph *b* of the first paragraph by the following subparagraph:

“i. in computing the amount determined under paragraph *b* of the definitions of “qualified computer-aided special effects and animation expenditure” and “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.4, government assistance or non-government assistance that the corporation, another person, within the meaning of section 1, or a partnership has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for the particular year, must be taken into account for or from the particular year in respect of the property, and the expenditure to which the assistance is attributable or relates was incurred by the corporation in a taxation year preceding the particular year,”;

(6) by replacing subparagraph *i* of subparagraph *a* of the second paragraph by the following subparagraph:

“i. where subparagraph *i* of subparagraph *b* of the first paragraph applies, the assistance referred to in that subparagraph *i* had been received by the corporation, the other person or the partnership in the year during which the expenditure to which the assistance is attributable or relates was incurred by the corporation,”.

(2) Subsection 1 applies in respect of assistance received or to be received after 23 March 2006 in relation to an expenditure incurred after that date, except when paragraph 3 of that subsection replaces “at least 75% of its production costs for the preceding year” in subparagraph *a.1* of the first paragraph of section 1129.4.0.6 of the Act by “more than 50% of its production costs for the three preceding taxation years during which it produced productions”, in which case it applies to a taxation year that ends after 20 December 2006.

c. I-3, s. 1129.4.0.9,
am.

239. (1) Section 1129.4.0.9 of the Act is amended

(1) by striking out the definition of “taxation year”;

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

“qualified property”.

““qualified property” has the meaning assigned by the first paragraph of section 1029.8.36.0.0.7.”;

(3) by striking out the definition of “filing-due date”;

(4) by striking out the definition of “qualified sound recording”;

(5) by striking out the definition of “Minister”.

(2) Paragraphs 2 and 4 of subsection 1 have effect from 24 March 2006.

c. I-3, s. 1129.4.0.10,
am.

240. (1) Section 1129.4.0.10 of the Act is amended

(1) by replacing “sound recording” wherever it appears in the portion of the first paragraph before subparagraph *b* by “property”;

(2) by replacing “égal à” in the portion of the first paragraph before subparagraph *a* in the French text by “égal”;

(3) by replacing “l’excédent” in subparagraph *a* of the first paragraph in the French text by “à l’excédent”;

(4) by replacing “le montant” in the portion of subparagraph *b* of the first paragraph before subparagraph *i* in the French text by “au montant”;

(5) by replacing subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. in computing the amount determined under subparagraph *ii* of paragraph *a* or subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.7, government assistance or non-government assistance that the corporation, another person, within the meaning of section 1, or a partnership has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for the particular year, must be taken into account for or from the particular year in respect of the production of the property, and the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation in a taxation year preceding the particular year, or

“ii. an amount relating to an expenditure included in a qualified labour expenditure in respect of the property, or to production costs directly attributable to the production of the property, other than an amount of assistance to which subparagraph *i* applies, is, during the particular taxation year, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.”;

(6) by replacing subparagraph *i* of subparagraph *a* of the second paragraph by the following subparagraph:

“i. where subparagraph i of subparagraph *b* of the first paragraph applies, the assistance referred to in that subparagraph i had been received by the corporation, the other person or the partnership in the year during which the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation, and”;

(7) by replacing “the expenditure to which the amount is attributable was incurred” in subparagraph ii of subparagraph *a* of the second paragraph by “the expenditure or costs to which the amount is attributable were incurred”.

(2) Paragraph 1 of subsection 1 has effect from 24 March 2006.

(3) Paragraphs 2 to 7 of subsection 1 apply in respect of assistance received or to be received or of an amount refunded, paid or allocated after 21 April 2005. However, when section 1129.4.0.10 of the Act applies in respect of assistance other than assistance received or to be received after 23 March 2006 in relation to an expenditure incurred after that date,

(1) subparagraph i of subparagraph *b* of the first paragraph reads as if “, another person, within the meaning of section 1, or a partnership” and “or relates” were struck out; and

(2) subparagraph i of subparagraph *a* of the second paragraph reads as if “, the other person or the partnership” and “or relates” were struck out.

c. I-3, s. 1129.4.0.14,
am.

241. (1) Section 1129.4.0.14 of the Act is amended

(1) by replacing “égal à” in the portion of the first paragraph before subparagraph *a* in the French text by “égal”;

(2) by replacing “l’excédent” in subparagraph *a* of the first paragraph in the French text by “à l’excédent”;

(3) by replacing “le montant” in the portion of subparagraph *b* of the first paragraph before subparagraph i in the French text by “au montant”;

(4) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. in computing the amount determined under subparagraph ii of paragraph *a* or subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.10, government assistance or non-government assistance that the corporation, another person, within the meaning of section 1, or a partnership has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for the particular year, must be taken into account for or from the particular year in respect of the production of the property, and the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation in a taxation year preceding the particular year, or

“ii. an amount relating to an expenditure included in a qualified labour expenditure in respect of the property or to the production costs directly attributable to the production of the property, other than an amount of assistance to which subparagraph i applies, is, during the particular taxation year, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.”;

(5) by replacing subparagraph i of subparagraph *a* of the second paragraph by the following subparagraph:

“i. where subparagraph i of subparagraph *b* of the first paragraph applies, the assistance referred to in that subparagraph i had been received by the corporation, the other person or the partnership in the year during which the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation, and”;

(6) by replacing “the expenditure to which the amount is attributable was incurred” in subparagraph ii of subparagraph *a* of the second paragraph by “the expenditure or costs to which the amount is attributable were incurred”.

(2) Subsection 1 applies in respect of assistance received or to be received or of an amount refunded, paid or allocated after 21 April 2005. However, when section 1129.4.0.14 of the Act applies in respect of assistance other than assistance received or to be received after 23 March 2006 in relation to an expenditure incurred after that date,

(1) subparagraph i of subparagraph *b* of the first paragraph reads as if “, another person, within the meaning of section 1, or a partnership” and “or relates” were struck out; and

(2) subparagraph i of subparagraph *a* of the second paragraph reads as if “, the other person or the partnership” and “or relates” were struck out.

c. I-3, s. 1129.4.0.18,
am.

242. (1) Section 1129.4.0.18 of the Act is amended

(1) by replacing “égal à” in the portion of the first paragraph before subparagraph *a* in the French text by “égal”;

(2) by replacing “l’excédent” in subparagraph *a* of the first paragraph in the French text by “à l’excédent”;

(3) by replacing “le montant” in the portion of subparagraph *b* of the first paragraph before subparagraph i in the French text by “au montant”;

(4) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. in computing the amounts determined under subparagraph ii of paragraph *a* or subparagraph i of paragraph *b* of the definition of “qualified labour expenditure attributable to preparation costs” or “qualified labour

expenditure attributable to printing costs” in the first paragraph of section 1029.8.36.0.0.13, government assistance or non-government assistance that the corporation, another person, within the meaning of section 1, or a partnership has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for the particular year, must be taken into account for or from the particular year in respect of the property, and the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation in a taxation year preceding the particular year, or

“ii. an amount relating to an expenditure included in a qualified labour expenditure attributable to preparation costs or qualified labour expenditure attributable to printing costs in respect of the property, or relating to printing costs directly attributable to the printing of the property or to preparation costs directly attributable to the preparation of the property, other than an amount of assistance to which subparagraph i applies, is, during the particular taxation year, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.”;

(5) by replacing “réfère le paragraphe *b* du premier alinéa” in the portion of the second paragraph before subparagraph *a* in the French text by “le paragraphe *b* du premier alinéa fait référence”;

(6) by replacing subparagraph i of subparagraph *a* of the second paragraph by the following subparagraph:

“i. where subparagraph i of subparagraph *b* of the first paragraph applies, the assistance referred to in that subparagraph i had been received by the corporation, the other person or the partnership in the year during which the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation, and”;

(7) by replacing “the expenditure to which the amount is attributable was incurred” in subparagraph ii of subparagraph *a* of the second paragraph by “the expenditure or costs to which the amount is attributable were incurred”.

(2) Paragraphs 1 to 4, 6 and 7 of subsection 1 apply in respect of assistance received or to be received or of an amount refunded, paid or allocated after 21 April 2005. However, when section 1129.4.0.18 of the Act applies in respect of assistance other than assistance received or to be received after 23 March 2006 in relation to an expenditure incurred after that date,

(1) subparagraph i of subparagraph *b* of the first paragraph reads as if “, another person, within the meaning of section 1, or a partnership” and “or relates” were struck out; and

(2) subparagraph i of subparagraph *a* of the second paragraph reads as if “, the other person or the partnership” and “or relates” were struck out.

- c. I-3, s. 1129.4.2, am. **243.** Section 1129.4.2 of the Act is amended by striking out “, within the meaning assigned by section 1,” in subparagraphs *g* and *h* of the first paragraph.
- c. I-3, s. 1129.4.3.9, replaced.
Definition. **244.** Section 1129.4.3.9 of the Act is replaced by the following section:
“1129.4.3.9. In this Part, “qualified labour expenditure” has the meaning assigned by section 1029.8.36.0.3.18.”
- c. I-3, s. 1129.4.3.33, am. **245.** (1) Section 1129.4.3.33 of the Act is amended by replacing the third paragraph by the following paragraph:

Deemed refund. “If Investissement Québec revokes, in any 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, for the purposes of the first and second paragraphs, deemed to be refunded to the corporation in the given taxation year.”

(2) Subsection 1 has effect from 1 January 2005.
- c. I-3, s. 1129.4.10.1, am. **246.** (1) Section 1129.4.10.1 of the Act is amended by replacing “for the taxation year in which the corporation acquired the qualified property” in the third paragraph by “for the taxation year preceding the particular year”.

(2) Subsection 1 has effect from 22 April 2005.
- c. I-3, s. 1129.4.18, replaced.
Definition. **247.** Section 1129.4.18 of the Act is replaced by the following section:
“1129.4.18. In this Part, “qualified brokerage expenditure” has the meaning assigned by the first paragraph of section 1029.8.36.0.55.”
- c. I-3, s. 1129.4.24.1, am. **248.** (1) Section 1129.4.24.1 of the Act is amended by replacing “for the taxation year in which the corporation acquired the qualified property” in the third paragraph by “for the taxation year preceding the particular year”.

(2) Subsection 1 has effect from 22 April 2005.
- c. I-3, s. 1129.4.25.1, am. **249.** (1) Section 1129.4.25.1 of the Act is amended by replacing “for the taxation year in which the partnership’s fiscal period ends and in which the partnership acquired the qualified property” in the third paragraph by “for the taxation year preceding the particular year”.

(2) Subsection 1 has effect from 22 April 2005.
- c. I-3, s. 1129.4.30, am. **250.** (1) Section 1129.4.30 of the Act is amended

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

Tax payable.

“1129.4.30. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.85, on account of its tax payable for a taxation year under Part I, in relation to the eligible expenses incurred in the taxation year in respect of a strategic building, shall pay the tax referred to in the second paragraph for a taxation year of its filing period, in this section referred to as the “particular year”, in respect of which the corporation fails to file the qualification certificate relating to the strategic building with the Minister as required by section 1029.8.36.0.87, for the particular year.”;

(2) 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*”.

(2) Paragraph 1 of subsection 1 applies to a taxation year of the filing period of a corporation that begins after 20 December 2006. In addition, when section 1129.4.30 of the Act applies to such a taxation year that begins before 21 December 2006, the first paragraph of that section reads as if

(1) “the particular year” in the portion before subparagraph *a* was replaced by “the taxation year”; and

(2) “, before 21 December 2006” was added at the end of subparagraph *b*.

c. I-3, Part III.2.1, Book I, s. 1129.12.1, replaced.

251. Book I of Part III.2.1 of the Act is replaced by the following Book:

“BOOK I

“DEFINITION

Definition.

“1129.12.1. In this Part, “public share issue” has the meaning assigned by paragraph *h* of section 965.1.”

c. I-3, Part III.5, Book I, heading, replaced.

252. The heading of Book I of Part III.5 of the Act is replaced by the following heading:

“DEFINITION”.

c. I-3, s. 1129.20, replaced.

253. Section 1129.20 of the Act is replaced by the following section:

Definition.

“1129.20. In this Part, “eligible entity” means

(a) a certified archival centre, within the meaning of section 1;

(b) a recognized museum, within the meaning of section 1; or

(c) an institution or public authority in Canada which is designated, under subsection 2 of section 32 of the Cultural Property Export and Import Act

(Revised Statutes of Canada, 1985, chapter C-51), generally or for a specified purpose related to the property referred to in section 1129.21.”

c. I-3, Part III.6.4,
ss. 1129.27.15-
1129.27.18, added.

254. (1) The Act is amended by inserting the following after section 1129.27.14:

“PART III.6.4

**“SPECIAL TAX RELATING TO THE CREDIT FOR THE HIRING OF
FINANCIAL DERIVATIVES SPECIALISTS**

Definitions:

“1129.27.15. In this Part,

“individual”;

“individual” has the meaning assigned by section 1;

“person”;

“person” has the meaning assigned by section 1;

“qualified wages”;

“qualified wages” has the meaning assigned by section 776.1.7;

“unused portion of the
tax credit”;

“unused portion of the tax credit” has the meaning assigned by
section 776.1.7;

“wages”.

“wages” has the meaning assigned by section 776.1.7.

Payment of tax.

“1129.27.16. Every corporation that has deducted an amount under section 776.1.8 or 776.1.9 for a taxation 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 wages included in computing the qualified wages paid by the corporation to an individual for a taxation year preceding the repayment year, other than an amount described in subparagraph i or ii of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 776.1.7, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation, or obtained by a person or partnership.

Amount of tax.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation for a taxation year preceding the repayment year under section 776.1.8 or under section 776.1.9 in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the repayment year exceeds the total of

(a) the aggregate of all amounts each of which is the maximum amount that the corporation could have deducted under section 776.1.8 for a particular taxation year preceding the repayment year if it had had sufficient tax payable under Part I for the particular taxation year and if, for the purposes of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 776.1.7,

i. any amount referred to in the first paragraph for the repayment year or for a preceding taxation year, relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular taxation year, that is received or obtained at or before the end of the repayment year, had been received or obtained in the particular taxation year, and

ii. any amount referred to in the first paragraph of section 776.1.15 for the repayment year or for a preceding taxation year, relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular taxation year, that is paid or deemed to be paid under section 776.1.16 at or before the end of the repayment year, had been paid or deemed to be paid 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.

Deemed repayment of assistance.

“1129.27.17. For the purposes of Part I, except Title III.3 of Book V, the tax paid at any time by a corporation to the Minister under section 1129.27.16 in relation to qualified wages, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the qualified wages, pursuant to a legal obligation.

Provisions applicable.

“1129.27.18. 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 applies to a taxation year that ends after 22 March 2006. However, when section 1129.27.15 of the Act applies before 7 November 2007, it reads as if the following definition was inserted in alphabetical order:

““taxation year” has the meaning assigned by Part I;”.

c. I-3, s. 1129.33.1, am.

255. Section 1129.33.1 of the Act is amended

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

Definitions.

“1129.33.1. In this Part, “acquisition costs” and “qualified property” have the meaning assigned by the first paragraph of section 1029.8.21.4.”;

(2) by striking out the second paragraph.

c. I-3, s. 1129.33.2, am.

256. (1) Section 1129.33.2 of the Act is amended by replacing “repaid to the taxpayer or allocated” and “so repaid or allocated” in paragraph *b* by “refunded or otherwise paid to the taxpayer or allocated” and “so refunded, paid or allocated”, respectively.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated after 21 April 2005.

c. I-3, s. 1129.33.3, am.

257. (1) Section 1129.33.3 of the Act is amended

(1) by replacing “repaid to the partnership or allocated” and “so repaid or allocated” in subparagraph *b* of the first paragraph by “refunded or otherwise paid to the partnership or allocated” and “so refunded, paid or allocated”, respectively;

(2) by replacing “repaid to the taxpayer or allocated” and “so repaid or allocated” in subparagraph *c* of the first paragraph by “refunded or otherwise paid to the taxpayer or allocated” and “so refunded, paid or allocated”, respectively;

(3) by replacing “repaid or allocated” in the second paragraph by “refunded, paid or allocated”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated after 21 April 2005.

c. I-3, s. 1129.34, am.

258. Section 1129.34 of the Act is amended

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

Definition.

“1129.34. In this Part, “qualified training expenditure” has the meaning assigned by Division II.5 of Chapter III.1 of Title III of Book IX of Part I.”;

(2) by striking out the second paragraph.

c. I-3, s. 1129.35, am.

259. (1) Section 1129.35 of the Act is amended by replacing “refunded to the corporation or allocated” and “so refunded or allocated” by “refunded or otherwise paid to the corporation or allocated” and “so refunded, paid or allocated”, respectively.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated after 21 April 2005.

c. I-3, s. 1129.36, am.

260. (1) Section 1129.36 of the Act is amended

(1) by replacing “refunded to the partnership or allocated” and “so refunded or allocated” in the first paragraph by “refunded or otherwise paid to the partnership or allocated” and “so refunded, paid or allocated”, respectively;

(2) by replacing “refunded or allocated” in the second paragraph by “refunded, paid or allocated”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated after 21 April 2005.

c. I-3, s. 1129.38,
replaced.

Definition.

261. Section 1129.38 of the Act is replaced by the following section:

“1129.38. In this Part, “qualified expenditure” has the meaning assigned by Division II.5.1 of Chapter III.1 of Title III of Book IX of Part I.”

c. I-3, s. 1129.39, am.

262. (1) Section 1129.39 of the Act is amended

(1) by replacing “refunded to the taxpayer or allocated” and “so refunded or allocated” in the first paragraph by “refunded or otherwise paid to the taxpayer or allocated” and “so refunded, paid or allocated”, respectively;

(2) by replacing “refunded or allocated” in the portion of the second paragraph before subparagraph *a* by “refunded, paid or allocated”;

(3) by replacing “was refunded to the taxpayer, or was allocated” in subparagraph *a* of the second paragraph by “was refunded or otherwise paid to the taxpayer or allocated” and by replacing “was refunded to the taxpayer or allocated” in the third paragraph by “was refunded or otherwise paid to the taxpayer or allocated”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated after 21 April 2005.

c. I-3, s. 1129.40, am.

263. (1) Section 1129.40 of the Act is amended

(1) by replacing “refunded to the partnership or allocated” and “so refunded or allocated” in the first paragraph by “refunded or otherwise paid to the partnership or allocated” and “so refunded, paid or allocated”, respectively;

(2) by replacing “refunded or allocated” in the second paragraph by “refunded, paid or allocated”;

(3) by replacing “amount refunded or allocated” and “was refunded to the partnership, or was allocated” in the third paragraph by “amount refunded, paid or allocated” and “was refunded or otherwise paid to the partnership or allocated”, respectively.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated after 21 April 2005.

c. I-3, s. 1129.41.1,
replaced.

Definition.

264. Section 1129.41.1 of the Act is replaced by the following section:

“1129.41.1. In this Part, “qualified expenditure” has the meaning assigned by section 1029.8.33.12.”

c. I-3, s. 1129.42,
replaced.

Definition.

265. Section 1129.42 of the Act is replaced by the following section:

“1129.42. In this Part, “qualified outside consultant” has the meaning assigned by section 1029.8.36.4.”

c. I-3, s. 1129.44.3,
repealed.

266. (1) Section 1129.44.3 of the Act is repealed.

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, Part III.10.0.1,
ss. 1129.45.0.1-
1129.45.0.5, added.

267. (1) The Act is amended by inserting the following after section 1129.45:

“PART III.10.0.1

**“SPECIAL TAX RELATING TO THE CREDIT FOR THE ACQUISITION
OF PIG MANURE TREATMENT FACILITIES**

Definitions:

“1129.45.0.1. In this Part,

“eligible expenses”;

“eligible expenses” has the meaning assigned by the first paragraph of section 1029.8.36.53.10;

“eligible facility”.

“eligible facility” has the meaning assigned by the first paragraph of section 1029.8.36.53.10.

Tax payable.

“1129.45.0.2. Every taxpayer that is deemed to have paid an amount to the Minister, under section 1029.8.36.53.11, on account of the taxpayer’s tax payable under Part I for a particular taxation year, in relation to the eligible expenses of the taxpayer for the particular year, in respect of an eligible facility, 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 eligible expenses is, directly or indirectly, refunded or otherwise paid to the taxpayer or allocated to a payment to be made by the taxpayer.

Amount of tax.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the taxpayer is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.53.11 or 1029.8.36.53.17, in relation to the eligible expenses, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the taxpayer would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.53.11 or 1029.8.36.53.17, in relation to the eligible expenses, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the eligible expenses, were refunded, paid or allocated in the particular taxation year; and

(b) the aggregate of all amounts each of which is a tax that the taxpayer is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the eligible expenses.

Tax payable.

“1129.45.0.3. Every taxpayer that is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.36.53.12, on account of the taxpayer’s tax payable under Part I for a particular taxation year, in relation to the eligible expenses of the partnership for the partnership’s particular fiscal period that ends in that particular year, in respect of an eligible facility, 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 eligible expenses is, directly or indirectly, refunded or otherwise paid to the partnership or taxpayer or allocated to a payment to be made by the partnership or taxpayer.

Amount of tax.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the taxpayer 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 1029.8.36.53.12, 1029.8.36.53.18 and 1029.8.36.53.19, in relation to the eligible expenses, if the taxpayer’s share of the income or loss of the partnership for that preceding fiscal period and the partnership’s income or loss for that preceding fiscal period were the same as those for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the taxpayer would be deemed to have paid to the Minister under any of sections 1029.8.36.53.12, 1029.8.36.53.18 and 1029.8.36.53.19, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the eligible expenses, if

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 eligible expenses, were refunded, paid or allocated in the particular fiscal period, and

ii. the taxpayer’s share of the income or loss of the partnership for that preceding fiscal period and the partnership’s income or loss for that preceding fiscal period were the same as those for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the taxpayer 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 eligible expenses, if the taxpayer’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment.

Rules applicable.

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 taxpayer or allocated to a payment to be made by the taxpayer 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, otherwise determined, by the proportion that the income or loss of the partnership for the fiscal period of repayment is of the taxpayer'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.

Deemed repayment of assistance.

“1129.45.0.4. For the purposes of Part I, except for Division II.6.4.2 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a taxpayer at any time, under this Part, in relation to eligible expenses, is deemed to be an amount of assistance repaid at that time in respect of those expenses pursuant to a legal obligation, by

(a) the partnership referred to in section 1129.45.0.3, if the tax arises from an amount directly or indirectly refunded or otherwise paid to that partnership or allocated to a payment required to be made by the partnership; or

(b) the taxpayer, in any other case.

Provisions applicable.

“1129.45.0.5. 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, with the necessary modifications, to this Part.”

(2) Subsection 1 has effect from 24 March 2006. However, when section 1129.45.0.1 of the Act applies before 7 November 2007, it reads as if the following definitions were inserted in alphabetical order:

““fiscal period” has the meaning assigned by Part I;

““taxation year” has the meaning assigned by Part I;

““taxpayer” has the meaning assigned by section 1.”

c. I-3, s. 1129.45.3.1, replaced.

268. Section 1129.45.3.1 of the Act is replaced by the following section:

Definition.

“1129.45.3.1. In this Part, “property taxes” has the meaning assigned by section 1029.8.36.59.1.”

c. I-3, s. 1129.45.3.5.2, am.

269. (1) Section 1129.45.3.5.2 of the Act is amended, in the second paragraph,

(1) by replacing “for the particular year” in the portion before subparagraph *a* by “for a taxation year preceding the repayment year”;

(2) by inserting “for a taxation year preceding the repayment year” after “Minister” in subparagraph *a*.

(2) Subsection 1 has effect from 12 March 2003.

c. I-3, s. 1129.45.3.36,
replaced.

270. Section 1129.45.3.36 of the Act is replaced by the following section:

Definition.

“1129.45.3.36. In this Part, “eligible production of ethanol” has the meaning assigned by section 1029.8.36.0.94.”

c. I-3, s. 1129.45.4,
am.

271. Section 1129.45.4 of the Act is amended

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

Definitions.

“1129.45.4. In this Part, “clothing”, “eligible employee”, “group of associated employers”, “initial calendar year” and “salary or wages” have the meaning assigned by the first paragraph of section 1029.8.36.73.”;

(2) by striking out the third paragraph.

c. I-3, s. 1129.45.17,
replaced.

272. Section 1129.45.17 of the Act is replaced by the following section:

Definition.

“1129.45.17. In this Part, “qualified solicitation expenditure” has the meaning assigned by section 1029.8.36.102.”

c. I-3, s. 1129.45.27,
replaced.

273. Section 1129.45.27 of the Act is replaced by the following section:

Definition.

“1129.45.27. In this Part, “qualified solicitation expenditure” has the meaning assigned by section 1029.8.36.125.”

c. I-3, s. 1129.45.42,
replaced.

274. Section 1129.45.42 of the Act is replaced by the following section:

Definition.

“1129.45.42. In this Part, “eligible expenses” has the meaning assigned by section 1029.8.36.167.”

c. I-3, s. 1129.46,
replaced.

275. Section 1129.46 of the Act is replaced by the following section:

Definition.

“1129.46. In this Part, “establishment” has the meaning assigned by section 1.”

c. I-3, s. 1129.59,
replaced.

276. Section 1129.59 of the Act is replaced by the following section:

Definition.

“1129.59. In this Part, “flow-through share” has the meaning assigned by section 359.1.”

c. I-3, s. 1135.1, am.

277. (1) Section 1135.1 of the Act is amended

(1) by replacing “on or before the corporation’s filing due-date for that particular year” in subparagraph ii of each of subparagraphs *a* and *b* of the first paragraph by “on or before the day that is six months after the end of that particular fiscal period”;

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

Costs excluded.

“For the purposes of the first paragraph, the costs that are included, at the end of a taxation year or fiscal period, in the capital cost of a property do not include the costs so included under section 180 or 182.”

(2) Paragraph 1 of subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

(3) In addition, when subparagraph *b* of the first paragraph of section 1135.1 of the Act applies in respect of costs incurred to acquire a property before 24 March 2006, it reads as if “on or before the corporation’s filing due-date for that particular year” was replaced by “on or before the day that is six months after the end of that particular fiscal period”.

(4) Paragraph 2 of subsection 1 applies in respect of costs that are included in the capital cost of a property because of an election made after 29 June 2006.

c. I-3, s. 1135.2,
replaced.

278. (1) Section 1135.2 of the Act is replaced by the following section:

Carry-over of the
credit relating to a
qualified investment.

“1135.2. A corporation to which Title I of Book III applies may deduct from its tax otherwise payable under this Part for a particular taxation year, determined before the application of section 1135.1, an amount not exceeding the amount by which the balance of the amount that the corporation has not deducted under the first paragraph of section 1135.1, in respect of the costs referred to in that paragraph, for any given taxation year preceding the particular year, otherwise than because of the application of section 1135.8 or 1135.8.1, in this section referred to as the “particular balance”, exceeds any amount deducted under this section, in respect of those costs, for a taxation year preceding the particular year.

Reduction of the
balance carried over.

However, the amount that the corporation may deduct under the first paragraph, in respect of the costs referred to in that paragraph and incurred by the corporation or by a partnership of which it was a member at the end of the fiscal period of the partnership ending in the given taxation year, must be reduced by the amount determined under the third paragraph if

(a) in the particular year or a preceding taxation year, an amount relating to the costs incurred by the corporation, other than an amount having reduced the amount of those costs in accordance with subparagraphs *a* and *b* of the first paragraph of section 1135.1 or section 1135.4, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) in a fiscal period of a partnership ending in the particular year or in a preceding taxation year and at the end of which the corporation is a member of that partnership, an amount relating to the costs incurred by that partnership, other than an amount having reduced the amount of those costs, or the corporation's share of the amount of those costs, in accordance with subparagraphs *a* and *b* of the first paragraph of section 1135.1 or section 1135.4, is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

Amount of the reduction.

The amount to which the second paragraph refers is the amount by which the particular balance exceeds the amount that would be the amount of the particular balance if

(a) any amount referred to in subparagraph *a* or *b* of the second paragraph that is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation were directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation in the given taxation year; and

(b) any amount referred to in subparagraph *b* of the second paragraph that is, directly or indirectly, refunded or otherwise paid to a partnership referred to in that subparagraph *b* or allocated to a payment to be made by the partnership were directly or indirectly, refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership in the partnership's fiscal period ending in the given taxation year.

Amount deemed paid.

If, in respect of the costs referred to in the first paragraph, a person other than the corporation, or a partnership other than the particular partnership that incurred those costs, has obtained, at a particular time, a benefit or advantage that would have reduced those costs in accordance with section 1135.4 if the person or partnership had obtained it, had been entitled to obtain it or could reasonably have expected to obtain it on or before the corporation's filing-due date for the given taxation year, or on or before the day that is six months after the end of the fiscal period of the particular partnership that ends in the given taxation year, the benefit or advantage is, for the purposes of the second and third paragraphs,

(a) if those costs were incurred by the corporation, deemed to be an amount that is paid to the corporation at that time; or

(b) if those costs were incurred by the particular partnership, deemed to be

i. an amount that is paid to the particular partnership at that time, when the benefit or advantage has been obtained by another partnership or by a person other than the person referred to in subparagraph ii, or

ii. an amount that is paid to the corporation at that time, when the benefit or advantage has been obtained by a person with whom the corporation is not dealing at arm's length."

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 21 April 2005. However, when the first paragraph of section 1135.2 of the Act applies in respect of costs incurred to acquire a property before 24 March 2006, it reads as if “section 1135.8 or 1135.8.1” was replaced by “section 1135.8”.

c. I-3, s. 1135.4, am.

279. (1) Section 1135.4 of the Act is amended

(1) by replacing “on or before the particular corporation’s filing-due date for the particular year” in subparagraph ii of paragraph *b* by “on or before the day that is six months after the end of that fiscal period”;

(2) by striking out paragraph *c*.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 21 April 2005.

c. I-3, s. 1135.5,
replaced.

Member’s share.

280. (1) Section 1135.5 of the Act is replaced by the following section:

“1135.5. For the purposes of sections 1135.1, 1135.2, 1135.4 and 1135.7.3, the share of a corporation or partnership that is a member of a particular partnership, for a fiscal period of that particular partnership, of an amount is equal to the proportion of that amount that the corporation’s or partnership’s share of the particular partnership’s income or loss for that fiscal period is of the particular partnership’s income or loss for that fiscal period, on the assumption that, if the income and loss of the particular partnership for that fiscal period are nil, the particular partnership’s income for that fiscal period is equal to \$1,000,000.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 21 April 2005.

c. I-3, s. 1135.6, am.

281. (1) Section 1135.6 of the Act is amended

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

Repayment of certain
amounts not related to
the forestry sector.

“1135.6. If a corporation pays, at a particular time in 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 that, 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, reduced the amount determined, in respect of the corporation, under that subparagraph i or ii, the following rules apply:”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 21 April 2005. However, when the portion of section 1135.6 of the Act before paragraph *a* applies in respect of costs incurred to acquire a property before 24 March 2006, it reads as if “subparagraph i or ii of subparagraph *a*” was replaced by “subparagraph *a* or *b*”, and as if “that subparagraph i or ii” was replaced by “that subparagraph”.

c. I-3, s. 1135.6.1, am.

282. (1) Section 1135.6.1 of the Act is amended

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

Repayment of certain amounts related to the forestry sector.

“1135.6.1. If a corporation pays, at a particular time in 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 that, 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, reduced the amount determined, in respect of the corporation, under that subparagraph i or ii, the following rules apply:”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, s. 1135.7, am.

283. (1) Section 1135.7 of the Act is amended

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

Repayment of certain amounts not related to the forestry sector.

“1135.7. If a partnership pays, at a particular time in 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 that, for the purpose of determining the amount that a corporation that is a member of the partnership could deduct, in respect of those costs, in computing its tax otherwise payable under this Part for a taxation year in which ends a fiscal period of the partnership that precedes the particular fiscal period, reduced the amount determined, in respect of the corporation, under that subparagraph ii, the following rules apply:”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 21 April 2005. However, when the portion of section 1135.7 of the Act before paragraph *a* applies in respect of costs incurred to acquire a property before 24 March 2006, it reads as if “subparagraph ii of subparagraph *a*” was replaced by “subparagraph *b*”, and as if “that subparagraph ii” was replaced by “that subparagraph”.

c. I-3, s. 1135.7.1, am.

284. (1) Section 1135.7.1 of the Act is amended

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

Repayment of certain amounts related to the forestry sector.

“1135.7.1. If a partnership pays, at a particular time in 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 that, for the purpose of determining the amount that a corporation that is a member of the partnership could deduct, in respect of those costs, in computing its tax otherwise payable under this Part for a taxation year in which ends a fiscal period of the partnership that precedes the particular fiscal period, reduced the amount determined, in respect of the corporation, under that subparagraph ii, the following rules apply:”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 March 2006.

c. I-3, ss. 1135.7.2 and 1135.7.3, added.

285. (1) The Act is amended by inserting the following sections after section 1135.7.1:

Deemed repayment of assistance.

“1135.7.2. For the purposes of sections 1135.6 to 1135.7.1, an amount of assistance is deemed to be repaid by a corporation or partnership at a particular time, pursuant to a legal obligation, if that amount

(*a*) reduced the amount determined in accordance with subparagraph i or ii of either of subparagraphs *a* and *b* of the first paragraph of section 1135.1 for the purpose of determining the amount that the corporation or a corporation that is a member of the partnership could deduct, in respect of the costs referred to in that first paragraph, in computing its tax otherwise payable for a taxation year under this Part;

(*b*) was not received by the corporation or partnership; and

(*c*) ceased at that time to be an amount that the corporation or partnership may reasonably expect to receive.

Partnership having an interest in another partnership.

“1135.7.3. If a particular partnership is a member of another partnership at the end of a fiscal period of that other partnership in which that other partnership has incurred costs referred to in subparagraph ii of subparagraph *a* or *b* of the first paragraph of section 1135.1 to acquire a property referred to in that subparagraph ii of which it is the owner at that time, the particular partnership is deemed, for the purposes of sections 1135.1 to 1135.12 and Part VI.1.1 in respect of those costs, to have also acquired, in the course of carrying on a business in Québec, the property in the fiscal period of the particular partnership in which the fiscal period of the other partnership ends or the end of which coincides with the end of the fiscal period of the other partnership, and to be the owner of the property at the end of that fiscal period, and

(*a*) to have incurred and paid in a particular fiscal period its share of the amounts or costs incurred and paid by the other partnership in its fiscal period that ends in the particular fiscal period or the end of which coincides with the end of the particular fiscal period; and

(*b*) to have received, to be entitled to receive or to reasonably expect to receive in a particular fiscal period, its share of the amounts that the other 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 other partnership that ends in that particular fiscal period or the end of which coincides with the end of the particular fiscal period.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 21 April 2005. However,

(1) when section 1135.7.2 of the Act applies in respect of costs incurred to acquire a property before 24 March 2006, it reads as if

(*a*) “1135.6 to 1135.7.1” in the portion before paragraph *a* was replaced by “1135.6 and 1135.7”; and

(*b*) “subparagraph i or ii of either of subparagraphs *a* and *b*” in paragraph *a* was replaced by “subparagraph *a* or *b*”; and

(2) when the portion of section 1135.7.3 of the Act before paragraph *a* applies in respect of costs incurred to acquire a property before 24 March 2006, it reads as if “in subparagraph ii of subparagraph *a* or *b* of the first paragraph of section 1135.1 to acquire a property referred to in that subparagraph ii” was replaced by “in subparagraph *b* of the first paragraph of section 1135.1 to acquire a property referred to in that subparagraph”.

c. I-3, s. 1135.9.2, added.

286. (1) The Act is amended by inserting the following section after section 1135.9.1:

Provisions applicable.

“1135.9.2. Sections 1029.6.0.1.8.1 and 1029.6.0.1.8.2 apply, with the necessary modifications, to sections 1135.1 to 1135.12, except where inconsistent with those sections.”

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1138.2.1, am.

287. (1) Section 1138.2.1 of the Act is amended by replacing subparagraph i of subparagraph *a* of the second paragraph by the following subparagraph:

“i. if the corporation’s taxation year includes the first or last day of its eligibility period, within the meaning of section 771.1, or part of the year is excluded from that eligibility period because of the application of the fourth paragraph of section 771.1, the proportion that the number of days in the year included in that eligibility period is of the number of days in the year, and”.

(2) Subsection 1 has effect from 12 June 2003.

(3) In addition, when the second paragraph of section 1138.2.1 of the Act applies before 12 June 2003 to a taxation year that begins after 20 December 2001, it reads as follows:

“Notwithstanding the first paragraph, the amount deductible by such a corporation in computing its paid-up capital, for a taxation year that includes the first or last day of its eligibility period, or part of which is excluded from its eligibility period because of the application of the fourth paragraph of section 771.1, is equal to such proportion of its paid-up capital for that year computed before the application of this section as the number of days in the year included in that eligibility period is of the number of days in the year.”

c. I-3, s. 1175.19.1, am.

288. (1) Section 1175.19.1 of the Act is amended

(1) by striking out the definitions of “government assistance” and “non-government assistance”;

(2) by striking out the definition of “Minister”.

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

c. I-3, s. 1175.19.2, replaced.

289. (1) Section 1175.19.2 of the Act is replaced by the following section:

Tax payable by a corporation.

“1175.19.2. Every corporation that, in relation to the aggregate of the costs referred to in the first paragraph of section 1135.1 for any taxation year and incurred in respect of property described in section 1135.3 or 1135.3.1, has deducted, under section 1135.1 or 1135.2, an amount in computing its tax otherwise payable under Part IV for a particular taxation year, shall pay the tax computed under the second paragraph, for a subsequent taxation year, in this section referred to as the “repayment year”, if

(a) an amount relating to the portion of those costs that was incurred by the corporation is, in the repayment year, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) an amount relating to the portion of those costs that was incurred by a partnership of which the corporation is a member at the end of that partnership's fiscal period that ends in the repayment year, is, in that fiscal period, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

Amount of 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, in relation to the costs referred to in the first paragraph, an amount that the corporation would have deducted under section 1135.1 or 1135.2 for a particular taxation year preceding the repayment year, if the corporation's share of the income or loss of any partnership of which it was a member at the end of the partnership's fiscal period that ends in the particular taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year, exceeds the total of

(a) the aggregate of all amounts each of which is, in relation to those costs, an amount that the corporation would have deducted under section 1135.1 or 1135.2 for a particular taxation year preceding the repayment year, if

i. any amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the portion of those costs that was incurred by the corporation, had been refunded, paid or allocated in the particular taxation year,

ii. any amount that is, at or before the end of the fiscal period of a partnership of which the taxpayer is a member ending in the repayment year, so refunded, paid or allocated, in relation to the portion of those costs that was incurred by the partnership, had been refunded, paid or allocated in the partnership's fiscal period that ends in the particular taxation year, and

iii. the corporation's share of the income or loss of any partnership for the partnership's fiscal period that ends in the particular taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year; and

(b) the aggregate of all amounts each of which is a tax that the corporation should have paid to the Minister under this section, in relation to those costs, for a taxation year preceding the repayment year, if the corporation's share of the income or loss of any partnership for the partnership's fiscal period that ends in the preceding taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year.

Presumption.

For the purposes of the second paragraph, an amount referred to in subparagraph ii 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, otherwise determined, by the proportion that the income or loss of the partnership for the partnership's fiscal period that ends in the repayment year is of the corporation's share of that income or loss, on the assumption that, if the income and loss of the partnership for that fiscal period are nil, that income is equal to \$1,000,000."

(2) Subsection 1 has effect from 22 April 2005. However, when the portion of the first paragraph of section 1175.19.2 of the Act before subparagraph *a* applies before 24 March 2006, it reads as if "or 1135.3.1" was struck out.

c. I-3, s. 1175.19.2.1, replaced.

290. (1) Section 1175.19.2.1 of the Act is replaced by the following section:

Amount deemed refunded to a corporation.

"1175.19.2.1. For the purposes of section 1175.19.2, the amount determined in accordance with the second paragraph, in respect of a property described in section 1135.3 or 1135.3.1 that a corporation has acquired in any given taxation year or that a partnership has acquired in a fiscal period that ends in any given taxation year, is deemed to be refunded to the corporation in a taxation year subsequent to the given taxation year, in this section referred to as the "repayment year", or refunded to the partnership in a fiscal period of the partnership that ends in the repayment year if, at a particular time in the period described in the third paragraph, the property ceases, otherwise than by reason of its loss, of its involuntary destruction by fire, theft or water, or of a major breakdown of the property, to be used solely in Québec,

(a) if the property is described in section 1135.3, to earn income from a business carried on

i. by the first purchaser of the property and that time is 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 (R.R.Q., 1981, chapter I-3, r. 1) applies, and that time is in the portion of that period in which the subsequent purchaser owns the property; or

(b) if the property is described in section 1135.3.1, 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 that time is 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 that time is in the portion of that period in which the subsequent purchaser owns the property.

Determination of amount.

The amount to which the first paragraph refers is equal to the amount by which the aggregate of the costs incurred by the corporation to acquire the property in the given taxation year, or incurred by the partnership to acquire the property in the fiscal period that ends in the given taxation year, exceeds the aggregate of all amounts each of which is an amount relating to those costs that, in a taxation year preceding the repayment year but subsequent to the given taxation year, or in a fiscal period of the partnership that ends in such a year, was refunded, otherwise paid or allocated to a payment to be made by the corporation or partnership.

Interpretation.

The period to which the first paragraph refers is the period that begins on the day after the corporation's filing-due date for the taxation year preceding the repayment year and ends on 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 of the property or by a subsequent purchaser that acquired the property in any of the circumstances in which section 130R71 of the Regulation respecting the Taxation Act applies, or, if it precedes the day that is the end of the 730-day period, the corporation's filing-due date for the repayment year.

Exception.

No tax is payable for a taxation year under section 1175.19.2 in respect of any given amount that is refunded or otherwise paid to the corporation or to a partnership of which the corporation is a member at the end of the partnership's fiscal period that ends in the taxation year, or that is allocated to a payment to be made by the corporation or partnership, if the given amount is included in an amount that is deemed to have been refunded under this section in that taxation year or a preceding taxation year, or in a fiscal period of the partnership that ends in that taxation year or a preceding taxation year."

(2) Subsection 1 has effect from 22 April 2005. However, when the first paragraph of section 1175.19.2.1 of the Act applies before 24 March 2006, it reads as follows:

"1175.19.2.1. For the purposes of section 1175.19.2, the amount determined in accordance with the second paragraph, in respect of a property described in section 1135.3 that a corporation has acquired in any given taxation year or that a partnership has acquired in a fiscal period that ends in any given taxation year, is deemed to be refunded to the corporation in a taxation year subsequent to the given taxation year, in this section referred to as the "repayment year", or refunded to the partnership in a fiscal period of the partnership that ends in the repayment year if, at a particular time in the period described in the third paragraph, the property ceases, otherwise than by reason

of its loss, of its involuntary destruction 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 that time is 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 (R.R.Q., 1981, chapter I-3, r. 1) applies, and that time is in the portion of that period in which the subsequent purchaser owns the property.”

c. I-3, s. 1175.19.3,
am.

291. (1) Section 1175.19.3 of the Act is amended by inserting “and 1129.0.0.2” after “1079.16”.

(2) Subsection 1 has effect from 22 April 2005. However, when section 1175.19.3 of the Act applies before 13 June 2006, it reads as if “and 1129.0.0.2” was replaced by “, 1129.0.0.2”.

c. I-3, s. 1175.21,
replaced.

Tax payable.

292. (1) Section 1175.21 of the Act is replaced by the following section:

“1175.21. Every corporation that, in relation to a property described in the first paragraph of section 1137.5, has deducted, for a particular taxation year, an amount under paragraph *b.3* or *b.4* of section 1137 and, if the corporation is a member of a partnership, because of subsection 3 of section 1136, in computing its paid-up capital determined under Part IV for the purpose of computing the tax payable by the corporation for the particular year under that Part, 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

(a) an amount relating to costs incurred to acquire the property, or to its share of such costs, in respect of which the corporation has deducted an amount for a taxation year preceding the repayment year is, directly or indirectly, refunded or otherwise paid to the corporation, or allocated to a payment to be made by the corporation; or

(b) ends a fiscal period of the partnership in which an amount relating to costs incurred by the partnership to acquire the property, in respect of which the corporation has deducted, in relation to its share of those costs, an amount for a taxation year preceding the repayment year is, directly or indirectly, refunded or otherwise paid to the partnership, or allocated to a payment to be made by the partnership.

Amount of tax.

The tax to which the first paragraph refers is equal to the amount by which the amount determined in accordance with the third paragraph is exceeded by the aggregate of all amounts each of which is the amount by which the amount of the tax that would have been payable by the corporation under Part IV for a particular taxation year preceding the repayment year and in respect of which

the corporation has deducted an amount relating to costs incurred to acquire the property referred to in the first paragraph, or to its share of such costs, if every amount that, at or before the end of the repayment year or of the fiscal period that ended in the repayment year, as the case may be, is so refunded, paid or allocated, in relation to those costs, had been refunded, paid or allocated in that particular taxation year or in the fiscal period that ended in the particular taxation year, as the case may be, and in the case where the property was acquired by the partnership referred to in the first paragraph, if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that particular taxation year and the income or loss of the partnership for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year, exceeds the amount of the tax payable by the corporation under Part IV for that particular taxation year or, in the case where the property was acquired by the partnership referred to in the first paragraph, that would have been payable by the corporation under that Part if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that particular taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year.

Reduction of the amount of tax.

The amount to which the second paragraph refers is equal to the aggregate of all amounts each of which is a tax payable by the corporation to the Minister under this section, in respect of the costs incurred to acquire the property referred to in the first paragraph, for a taxation year preceding the repayment year or that would have been so payable, in the case where the property was acquired by the partnership referred to in the first paragraph, if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that preceding taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year.

Exception.

However, no tax is payable under this section, in relation to costs incurred to acquire the property referred to in the first paragraph, if section 1175.21.0.1 applies in respect of the property for the repayment year or applied in respect of the property for a preceding taxation year."

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1175.21.0.1, added.

293. (1) The Act is amended by inserting the following section after section 1175.21:

Payment of tax.

"1175.21.0.1. Every corporation that, in relation to a property described in the first paragraph of section 1137.5, has deducted, for any taxation year, an amount under paragraph *b.3* or *b.4* of section 1137 and, if it is a member of a partnership, because of subsection 3 of section 1136, in computing its paid-up capital determined under Part IV for the purpose of computing the tax payable by the corporation for that year under that Part, shall pay the tax computed under the second paragraph for a particular taxation year, if

(a) 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 of the property or by a subsequent purchaser 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 owns the property at the end of the particular year, the property ceases, otherwise than by reason of its loss, of its involuntary destruction 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

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) the qualification certificate issued in relation to an activity described in subparagraph *d* of the second paragraph of section 1137.5 for the carrying on of which the property described in subparagraph *c* of the first paragraph of section 1137.5 was acquired, is revoked on or before the corporation's filing-due date for the particular year.

Amount of tax.

The tax to which the first paragraph refers is equal to the amount by which the amount determined in accordance with the third paragraph is exceeded by the aggregate of all amounts each of which is the amount by which the amount of the tax that would have been payable by the corporation under Part IV for a taxation year preceding the particular year if the corporation had not deducted, for that preceding year, in relation to the costs incurred to acquire the property referred to in the first paragraph, or to its share of such costs, an amount under paragraph *b.3* or *b.4* of section 1137 and, if it is a member of a partnership, because of subsection 3 of section 1136, in computing its paid-up capital determined under Part IV and if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that preceding taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the particular year, exceeds the amount of the tax payable by the corporation under Part IV for that preceding taxation year or, in the case where the property was acquired by the partnership, that would have been payable by the corporation under that Part if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that preceding taxation year and the income or loss of the partnership for that fiscal period had been the same as those for the partnership's fiscal period that ends in the particular year.

Reduction of the
amount of tax.

The amount to which the second paragraph refers is equal to the aggregate of all amounts each of which is a tax payable by the corporation to the Minister, in respect of the costs incurred to acquire the property referred to in the first paragraph, under section 1175.21, for a taxation year preceding the particular year or that would have been so payable, in the case where the property was acquired by the partnership referred to in the second paragraph, if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that preceding taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the particular year."

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1175.21.1,
replaced.

294. (1) Section 1175.21.1 of the Act is replaced by the following section:

Payment of tax.

"1175.21.1. Every corporation that, in relation to an eligible vessel, has deducted, for a particular taxation year, an amount under paragraph *b.2* or *b.2.1* of section 1137 and, if the corporation is a member of a partnership, because of subsection 3 of section 1136, in computing its paid-up capital determined under Part IV for the purpose of computing the tax payable by the corporation for the particular year under that Part, 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

(a) an amount relating to the eligible acquisition costs or the eligible conversion costs of the eligible vessel, or to its share of such costs, in respect of which the corporation has deducted an amount for a taxation year preceding the repayment year is, directly or indirectly, refunded or otherwise paid to the corporation, or allocated to a payment to be made by the corporation; or

(b) ends a fiscal period of the partnership in which an amount relating to the eligible acquisition costs or the eligible conversion costs, as the case may be, of the eligible vessel of the partnership, in respect of which the corporation has deducted, in respect of its share of those costs, an amount for a taxation year preceding the repayment year is, directly or indirectly, refunded or otherwise paid to the partnership, or allocated to a payment to be made by the partnership.

Amount of tax.

The tax to which the first paragraph refers is equal to the amount by which the amount determined in accordance with the third paragraph is exceeded by the aggregate of all amounts each of which is the amount by which the amount of the tax that would have been payable by the corporation under Part IV for a particular taxation year preceding the repayment year and in respect of which the corporation has deducted an amount relating to the eligible acquisition costs or the eligible conversion costs of the eligible vessel, or to its share of such costs, if every amount that, at or before the end of the repayment year or of the fiscal period that ended in the repayment year, as the case may be, is so refunded, paid or allocated, in relation to those costs, had been refunded, paid or allocated in that particular taxation year or in the fiscal period that ended in

the particular taxation year, as the case may be, and in the case where the costs were incurred by the partnership referred to in the first paragraph, if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that particular taxation year and the income or loss of the partnership for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year, exceeds the amount of the tax payable by the corporation under Part IV for that particular taxation year or, in the case where the costs were incurred by the partnership referred to in the first paragraph, that would have been payable by the corporation under that Part if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that particular taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year.

Reduction of the amount of tax.

The amount to which the second paragraph refers is equal to the aggregate of all amounts each of which is a tax payable by the corporation to the Minister under this section, in respect of the eligible acquisition costs or the eligible conversion costs of the eligible vessel, for a taxation year preceding the repayment year or that would have been so payable, in the case where the costs were incurred by the partnership referred to in the first paragraph, if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in that preceding taxation year and the partnership's income or loss for that fiscal period had been the same as those for the partnership's fiscal period that ends in the repayment year."

(2) Subsection 1 has effect from 22 April 2005.

c. I-3, s. 1175.28.13, am.

295. (1) Section 1175.28.13 of the Act is amended by replacing "Part VI.2 or VI.3" by "any of Parts III.6.4, VI.2 and VI.3".

(2) Subsection 1 applies to a taxation year that ends after 22 March 2006.

c. I-3, s. 1175.28.14, am.

296. (1) Section 1175.28.14 of the Act is amended by inserting the following paragraph after paragraph *a*:

"(a.1) the portion of that tax that is determined under subparagraph *a* of the third paragraph of that section and that may reasonably be considered as relating to a deduction under Title III.3 of Book V of Part I in relation to an expense, is deemed to be, for the purposes of Part I, except for that Title III.3 and the definition referred to in paragraph *a*, an amount of assistance repaid at that time by the person in respect of the expense pursuant to a legal obligation;"

(2) Subsection 1 applies to a taxation year that ends after 22 March 2006.

c. I-3, s. 1175.29, am.

297. (1) Section 1175.29 of the Act is amended, in the first paragraph,

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

"eligible asset".

"eligible asset" of the operator of a telecommunications system means an immovable subject to tax that is part of the operator's system and that

(a) is acquired or leased by the operator after 31 December 2005, but is not an immovable acquired or leased pursuant to an obligation in writing entered into before 1 January 2006 or the construction of which had begun before that date;

(b) begins to be used within a reasonable time after being so acquired or leased;

(c) is used mainly in the course of carrying on a business; and

(d) was not, before being acquired, used for any purpose or acquired to be used or leased for any purpose whatever; or

(e) was not, before being first leased as described in paragraph *a*, used for any purpose nor acquired to be used or leased for any purpose whatever other than to be so leased and the operator has never ceased leasing the property since its being so leased;”;

(2) by striking out the definition of “Minister”.

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

c. I-3, s. 1175.30.1,
added.

298. (1) The Act is amended by inserting the following section after section 1175.30:

Transfer of eligible
assets.

“1175.30.1. For the purposes of this Part, if, in any of the circumstances described in the second paragraph, a particular operator becomes, at any time, the owner of an immovable subject to tax or becomes the lessee of the immovable and the immovable subject to tax was, immediately before that time, an eligible asset of the operator that is the transferor or lessor of the immovable, the immovable subject to tax is deemed to be an eligible asset of the particular operator.

Circumstances
considered.

The circumstances to which the first paragraph refers are the following:

(a) the particular operator becomes the owner of the immovable subject to tax in the course of a reorganization in respect of which, if a dividend were received by a corporation in the course of the reorganization, section 308.1 would not apply to the dividend because of the application of section 308.3; and

(b) the operator that is the transferor or lessor of the immovable subject to tax is a person with whom the particular operator is not dealing at arm’s length, otherwise than because of a right referred to in paragraph *b* of section 20, at the time the particular operator becomes the owner of the immovable subject to tax or becomes the lessee of the immovable.”

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

c. I-3, s. 1175.32, am.

299. (1) Section 1175.32 of the Act is amended by replacing subparagraphs i and ii of paragraph *a* by the following subparagraphs:

“i. 0.70% of the aggregate of

(1) the portion of the net value of the assets forming part of the operator’s system, for the operator’s last fiscal period that ends in the preceding calendar year, that is attributable to immovables subject to tax that are not eligible assets and that does not exceed \$750,000,000, and

(2) the portion of the net value of the assets forming part of the operator’s system, for the operator’s last fiscal period that ends in the preceding calendar year, that is attributable to eligible assets, and

“ii. 10.5% of the portion of the net value of the assets forming part of the operator’s system, for the operator’s last fiscal period that ends in the preceding calendar year, that is attributable to immovables subject to tax that are not eligible assets and that exceeds \$750,000,000;”.

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

c. I-3, s. 1175.35.1, added.

300. (1) The Act is amended by inserting the following section after section 1175.35:

Unwarranted reduction of the amount of public utility tax.

“1175.35.1. For the purpose of determining the amount of the tax payable under this Part by an operator for a calendar year, an immovable subject to tax that is transferred by the operator before the end of the last fiscal period ended in the preceding calendar year is deemed to be an immovable subject to tax of the operator at the end of the fiscal period if the Minister is of the opinion that the transfer is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to reduce the amount of tax payable under this Part by the operator for the calendar year.”

(2) Subsection 1 applies in respect of a property transferred by an operator after 31 December 2005.

c. I-3, s. 1175.36.1, added.

301. (1) The Act is amended by inserting the following section after section 1175.36:

Transfer of an immovable subject to tax.

“1175.36.1. Despite section 1175.36, if an operator transfers, in a calendar year, to a person or partnership an immovable subject to tax that forms part of a system of the operator, the following rules apply:

(a) in the case where the person or partnership is also an operator and

i. the immovable subject to tax is transferred by the operator in a fiscal period that ends in the calendar year, in this paragraph referred to as the “particular fiscal period”, the amount that is the excess amount, as it would have been shown in the operator’s financial statements had the operator still

owned the immovable subject to tax at the end of the particular fiscal period, that is the amount by which the cost of the immovable subject to tax exceeds the accumulated depreciation at the end of the fiscal period that precedes the particular fiscal period, must be added to the net value of the assets forming part of the operator's system for the operator's last fiscal period that ends in the calendar year, unless the immovable subject to tax forms part of a system of the person or partnership and is shown in the person's or partnership's financial statements for the person's or partnership's last fiscal period that ends in the calendar year, at the end of which the person or partnership owns the immovable, or

ii. the immovable subject to tax forms part of a system of the person or partnership and is shown both in the person's or partnership's financial statements for the person's or partnership's last fiscal period that ends in the calendar year, at the end of which the person or partnership owns the immovable, and in the transferor's financial statements for the transferor's last fiscal period that ends in the calendar year, the amount that is the amount by which the cost of the immovable subject to tax exceeds the accumulated depreciation, as shown in the person's or partnership's financial statements for that fiscal period, may be subtracted from the net value of the assets forming part of the person's or partnership's system for the person's or partnership's last fiscal period that ends in the calendar year; and

(b) in the case where the person or partnership is not an operator and the immovable subject to tax is transferred by the operator in a fiscal period that ends in the calendar year, in this paragraph referred to as the "particular fiscal period", the amount that is the proportion of the excess amount, as it would have been shown in the operator's financial statements had the operator still owned the immovable subject to tax at the end of the particular fiscal period, that is the amount by which the cost of the immovable subject to tax exceeds the accumulated depreciation at the end of the fiscal period that precedes the particular fiscal period, that the number of days in the particular fiscal period in which the operator owned the immovable subject to tax is of the number of days in the particular fiscal period, must be added to the net value of the assets of the operator for the operator's last fiscal period that ends in the calendar year."

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

c. I-3, s. 1175.37,
repealed.

302. (1) Section 1175.37 of the Act is repealed.

(2) Subsection 1 applies in respect of a property transferred by an operator after 31 December 2005. In addition, when section 1175.37 of the Act applies to the calendar year 2005, it reads as if "sold" and "sale" were replaced by "transferred" and "transfer", respectively.

c. I-3, s. 1175.42, am.

303. (1) Section 1175.42 of the Act is amended by inserting "the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549," after "21,".

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

c. I-3, definitions
struck out.

304. The Act, amended by chapter 3 of the statutes of 2007, is again amended

(1) by striking out the definition of “taxation year” in the following provisions:

- section 1129.0.16;
- section 1129.1;
- section 1129.4.0.1;
- section 1129.4.0.5;
- section 1129.4.0.13;
- section 1129.4.0.17;
- section 1129.4.0.21;
- section 1129.4.1;
- section 1129.4.3.1;
- section 1129.4.3.5;
- section 1129.4.3.22;
- the first paragraph of section 1129.4.3.26;
- section 1129.4.3.31;
- section 1129.4.7;
- section 1129.4.13;
- section 1129.4.23;
- section 1129.4.28;
- section 1129.5;
- the first paragraph of section 1129.12.12;
- the first paragraph of section 1129.12.17;
- section 1129.27.11;

- section 1129.45.1;
- section 1129.45.3.5.1;
- section 1129.45.3.5.7;
- the first paragraph of section 1129.45.3.6;
- the first paragraph of section 1129.45.3.10;
- the first paragraph of section 1129.45.3.14;
- the first paragraph of section 1129.45.3.18;
- the first paragraph of section 1129.45.3.22;
- the first paragraph of section 1129.45.3.26;
- the first paragraph of section 1129.45.3.30.1;
- the first paragraph of section 1129.45.3.30.6;
- the first paragraph of section 1129.45.3.31;
- section 1129.45.9;
- section 1129.45.13;
- section 1129.45.22;
- section 1129.45.32;
- section 1129.45.36;
- section 1129.45.41.1;
- section 1129.45.46;
- section 1129.51;
- section 1129.54.1;
- section 1129.55;
- section 1129.63;
- section 1129.67;

(2) by striking out the definition of “taxpayer” in the following provisions:

— section 1129.45.3.5.7;

— section 1129.45.22;

— section 1129.54.1;

(3) by striking out the definition of “filing-due date” in the following provisions:

— section 1129.4.0.1;

— section 1129.4.0.5;

— section 1129.4.0.13;

— section 1129.4.0.17;

— section 1129.4.7;

— section 1129.4.23;

— section 1129.45.22;

— section 1129.51;

— section 1129.63;

(4) by striking out the definition of “fiscal period” in the following provisions:

— section 1129.0.16;

— section 1129.4.13;

— section 1129.4.23;

— section 1129.12.8;

— section 1129.45.3.5.1;

— section 1129.45.3.5.7;

— section 1129.45.22;

(5) by striking out the definition of “Minister” in the following provisions:

— section 1086.9;

- section 1086.12.1;
- section 1086.12.5;
- section 1086.13;
- section 1086.19;
- section 1129.0.16;
- section 1129.1;
- section 1129.4.0.1;
- section 1129.4.0.5;
- section 1129.4.0.13;
- section 1129.4.0.17;
- section 1129.4.0.21;
- section 1129.4.1;
- section 1129.4.3.1;
- section 1129.4.3.5;
- section 1129.4.3.22;
- the first paragraph of section 1129.4.3.26;
- section 1129.4.3.31;
- section 1129.4.7;
- section 1129.4.13;
- section 1129.4.23;
- section 1129.4.28;
- section 1129.5;
- section 1129.12.8;
- the first paragraph of section 1129.12.12;
- the first paragraph of section 1129.12.17;

- section 1129.16;
- section 1129.23.1;
- section 1129.23.4.1;
- section 1129.23.4.5;
- section 1129.23.5;
- section 1129.24;
- section 1129.27.0.1;
- section 1129.27.1;
- section 1129.27.4.1;
- section 1129.27.5;
- section 1129.27.11;
- section 1129.28;
- section 1129.45.1;
- section 1129.45.3.5.1;
- section 1129.45.3.5.7;
- the first paragraph of section 1129.45.3.6;
- the first paragraph of section 1129.45.3.10;
- the first paragraph of section 1129.45.3.14;
- the first paragraph of section 1129.45.3.18;
- the first paragraph of section 1129.45.3.22;
- the first paragraph of section 1129.45.3.26;
- the first paragraph of section 1129.45.3.30.1;
- the first paragraph of section 1129.45.3.30.6;
- the first paragraph of section 1129.45.3.31;
- section 1129.45.9;

- section 1129.45.13;
- section 1129.45.22;
- section 1129.45.32;
- section 1129.45.36;
- section 1129.45.41.1;
- section 1129.45.46;
- section 1129.51;
- section 1129.54.1;
- section 1129.55;
- section 1129.63;
- section 1129.67;
- section 1130;
- section 1159.1;
- the first paragraph of section 1166;
- section 1175.1;
- section 1175.20;
- section 1175.23;
- section 1175.28.1;
- section 1176;
- section 1186.1;
- section 1186.6.

ACT RESPECTING THE MINISTÈRE DU REVENU

c. M-31, s. 12.0.2, am.

305. (1) Section 12.0.2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by striking out subparagraphs *f* and *g* of the first paragraph.

(2) Subsection 1 applies in respect of a refund to which a person is entitled, or in respect of an amount payable by a public body to which a person is entitled, after 1 April 2007.

c. M-31, s. 12.0.3, am.

306. (1) Section 12.0.3 of the Act is amended by replacing the first paragraph by the following paragraph:

Suspension of recovery measures in respect of an amount subject of an objection or appeal.

“12.0.3. The Minister may not, in respect of an amount that is the subject of an objection, an appeal or a summary appeal, during such time as an objection, appeal or summary appeal subsists in relation to an assessment, determination or decision referred to in section 12.0.2, or before the expiry of the time limit for making an objection or bringing an appeal or summary appeal,

(a) take the measures enumerated in the first paragraph of section 12.0.2;

(b) apply a refund to which a person is entitled to the payment of the amount, in accordance with the first paragraph of section 31; and

(c) apply an amount payable by a public body to which a person is entitled to the payment of the amount, under the first paragraph of section 31.1.1.”

(2) Subsection 1 applies in respect of a refund to which a person is entitled, or in respect of an amount payable by a public body to which a person is entitled, after 1 April 2007.

c. M-31, s. 24.0.1, am.

307. (1) Section 24.0.1 of the Act is amended by inserting the following paragraph after the first paragraph:

Responsibility in respect of a net tax refund.

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

(2) Subsection 1 applies in respect of a net tax refund paid or allocated by the Minister after 28 June 2005.

YOUTH PROTECTION ACT

c. P-34.1, s. 72.11, am.

308. (1) Section 72.11 of the Youth Protection Act (R.S.Q., chapter P-34.1) is amended by inserting “of Title III of Book IX of Part I” after “Division II.11.2 of Chapter III.1”.

(2) Subsection 1 has effect from 15 June 2006.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU
QUÉBEC

c. R-5, s. 33, am.

309. (1) Section 33 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended

(1) by replacing the definition of “exempt employer” in the first paragraph by the following definition:

“exempt employer”.

““exempt employer”, at a particular time, means an employer who, subject to the second and third paragraphs and for a taxation year of the employer including the particular time, is either an exempt corporation within the meaning of sections 771.12 and 771.13 of the Taxation Act or, if that taxation year is the first taxation year of the employer or the taxation year during which the employer ceases to be such an exempt corporation because of any of subparagraphs *a* to *e* of the first paragraph of section 771.13 of that Act or because of the employer's failure to comply with the condition set out in paragraph *a* of section 771.12 of that Act, and the particular time is prior to the time when the earlier of one of the situations set out in subparagraphs *a* to *e* of that first paragraph or the failure to comply with the condition set out in paragraph *a* of section 771.12 occurs, would be such an exempt corporation were it not for those subparagraphs or that paragraph *a*;”;

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

Employer carrying on
activities outside
Québec.

“However, an employer is not an exempt employer at a particular time in a taxation year that is included in a day of that year that is referred to in the fourth paragraph of section 771.1 of that Act.

Exempt employer who
elects to change status.

“Similarly, an employer who ceases, at the beginning of a taxation year, to be an exempt corporation within the meaning of sections 771.12 and 771.13 of the Taxation Act, because of subparagraph *f* or *g* of the first paragraph of section 771.13, is not an exempt employer at a particular time in the part of the preceding taxation year that begins at the time when the situation set out in that subparagraph occurs.”

(2) Paragraph 1 of subsection 1 has effect from 12 June 2003. However, when the definition of “exempt employer” in the first paragraph of section 33 of the Act applies before 31 March 2004, it reads as if “*a* to *e*” was replaced wherever it appears by “*a* to *d*”.

(3) In addition, when the definition of “exempt employer” in the first paragraph of section 33 of the Act applies before 13 June 2003 and to a taxation year that begins after 20 December 2001, it reads as if “subject to the second paragraph and” was inserted after “an employer who,”.

(4) Paragraph 2 of subsection 1 applies to a taxation year that begins after 20 December 2001, except when it enacts the third paragraph, in which case it has effect from 12 June 2003.

c. R-5, s. 34.1.1, am.

310. (1) Section 34.1.1 of the Act is amended

(1) by replacing “section 982 or 983 of the Taxation Act (chapter I-3) or” by “section 982 or 983 of the Taxation Act (chapter I-3) or under any of”;

(2) by inserting “and *f*” after “subparagraphs *a* to *c*”.

(2) Paragraph 2 of subsection 1 applies from the year 1993.

c. R-5, s. 37.4, am.

311. Section 37.4 of the Act is amended

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

“(b) where the individual receives in the year an amount as a supplement under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9) and if the individual so elects for the year, the portion relating to one or more preceding years of the amount described in the second paragraph that the individual includes in computing the family income for the year.”;

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

Amounts.

“The amount to which subparagraph *b* of the first paragraph refers is an amount received in the year by the individual or the individual’s eligible spouse as, or in lieu of, full or partial payment of a pension, supplement or allowance received under the Old Age Security Act.”

ACT RESPECTING THE QUÉBEC PENSION PLAN

c. R-9, s. 45, am.

312. (1) Section 45 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended

(1) by inserting “, in relation to pensionable employment,” after “of the worker” in subparagraph *b* of the first paragraph;

(2) by striking out subparagraph *d* of the fourth paragraph.

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

c. R-9, s. 47, am.

313. (1) Section 47 of the Act is amended by striking out “without reference to paragraph *v* of section 87 and to section 154.1 of the said Act” in the second paragraph.

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

c. R-9, heading before s. 55, replaced.

314. The heading before section 55 of the Act is replaced by the following heading:

“*Optional contribution*”.

c. R-9, s. 78.0.1, am.

315. (1) Section 78.0.1 of the Act is amended by replacing “pensionable salary and wages” by “salary and wages described in the second paragraph of section 50”.

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

ACT RESPECTING PROPERTY TAX REFUND

c. R-20.1, s. 3, am.

316. (1) Section 3 of the Act respecting property tax refund (R.S.Q., chapter R-20.1) is amended by inserting “and *f*” after “any of subparagraphs *a* to *d*”.

(2) Subsection 1 applies to a year in relation to which the time limits provided for in section 21 of the Act had not expired on 21 June 2007.

ACT RESPECTING THE QUÉBEC SALES TAX

c. T-0.1, s. 1, am.

317. (1) Section 1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by inserting the following paragraph after paragraph 18.1 in the definition of “financial service”:

“(18.2) a debt collection service, rendered under an agreement between a person agreeing to provide, or arranging for, the service and a particular person other than the debtor, in respect of all or part of a debt, including a service of attempting to collect, arranging for the collection of, negotiating the payment of, or realizing or attempting to realize on a security given for, the debt, but does not include a service that consists solely of accepting from a person, other than the particular person, a payment of all or part of an account unless

(a) under the terms of the agreement the person rendering the service may attempt to collect all or part of the account or may realize or attempt to realize on a security given for the account, or

(b) the principal business of the person rendering the service is the collection of debt;”.

(2) Subsection 1 has effect in respect of the supply of a debt collection service rendered under an agreement if

(1) all or part of the consideration for the supply becomes due after 17 November 2005 or is paid after that date without having become due; or

(2) all of the consideration for the supply became due or was paid before 18 November 2005 unless the supplier did not, before that date, charge, collect or remit any amount as or on account of tax under Title I of the Act in respect of the supply or in respect of any other supply that includes a debt collection service and that is made under the agreement.

c. T-0.1, ss. 69.3 and 69.4, repealed.

318. (1) Sections 69.3 and 69.4 of the Act are repealed.

(2) Subsection 1 applies in respect of

(1) any supply made after 30 June 2006; and

(2) computing tax in respect of any supply made before 1 July 2006, but only in respect of the portion of the tax that

(a) becomes payable after 30 June 2006, without having been paid before 1 July 2006; or

(b) is paid after 30 June 2006, without having become payable.

c. T-0.1, s. 112, am.

319. Section 112 of the Act is amended by replacing the first paragraph by the following paragraph:

Medical or dental service.

“112. A supply made by a medical practitioner of a consultative, diagnostic, or treatment service or another health care service rendered to an individual is exempt.”

c. T-0.1, s. 233, am.

320. (1) Section 233 of the Act is amended by replacing the first paragraph by the following paragraph:

Sale of immovable.

“233. Subject to section 234.0.1, a registrant who, at a particular time, makes a taxable supply of an immovable by way of sale may, despite sections 203 to 206 and subdivision 5, claim an input tax refund for the reporting period in which tax in respect of the taxable supply became payable or is deemed to have been collected, as the case may be, equal to the amount determined by the formula

$A \times B.$ ”

(2) Subsection 1 applies to a supply in respect of which tax becomes payable or would have become payable, but for sections 75.1 and 80 of the Act, after 30 June 2006.

c. T-0.1, s. 234, am.

321. (1) Section 234 of the Act is amended by replacing the portion before paragraph 1 by the following:

Sale by a public sector body.

“234. Subject to section 234.0.1, if at a particular time a registrant that is a public sector body, other than a financial institution, makes a taxable supply of an immovable by way of sale, other than a supply that is deemed under section 243 or 259 to have been made, and, immediately before the time tax becomes payable in respect of the taxable supply, the immovable was not used by the registrant primarily in commercial activities of the registrant, the registrant may, despite sections 203 to 206 and subdivision 5, except where section 233 applies, claim an input tax refund for the reporting period in

which tax in respect of the taxable supply became payable or is deemed to have been collected, as the case may be, equal to the lesser of”.

(2) Subsection 1 applies to a supply in respect of which tax becomes payable or would have become payable, but for sections 75.1 and 80 of the Act, after 30 June 2006.

c. T-0.1, s. 234.0.1,
added.

322. (1) The Act is amended by inserting the following section after section 234:

Restriction.

“234.0.1. If the taxable supply referred to in section 233 or 234 is made at a particular time by a public sector body to a person with whom the public sector body is not dealing at arm’s length, the value of A in the formula in section 233 and the amount of the input tax refund determined under section 234 must not exceed the lesser of

(1) the basic tax content of the immovable at that time, and

(2) the amount determined by the formula

$(A/B) \times C$.

Interpretation.

For the purposes of the formula,

(1) A is the basic tax content of the immovable at that time;

(2) B is the amount that would be the basic tax content of the immovable at that time if that amount were determined without reference to the total of the amounts used for B in paragraph 2 of the definition of “basic tax content” in section 1; and

(3) C is the tax that is or would be, but for sections 75.1 and 80, payable in respect of the taxable supply.”

(2) Subsection 1 applies to a supply in respect of which tax becomes payable or would have become payable, but for sections 75.1 and 80 of the Act, after 30 June 2006.

c. T-0.1, s. 275, am.

323. (1) Section 275 of the Act is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) to have made, immediately before that day, a taxable supply of the immovable by way of sale and to have collected, on that day, tax in respect of the supply equal to the basic tax content of the immovable on that day; and

“(2) to have received, on that day, a taxable supply of the immovable by way of sale and to have paid, on that day, tax in respect of the supply equal to the basic tax content of the immovable on that day.”

(2) Subsection 1 applies in respect of an election that is revoked and ceases to have effect after 1 May 2006.

c. T-0.1, s. 359, am.

324. Section 359 of the Act is amended

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

“(b) paid tax in respect of the instrument equal to the amount determined by multiplying the prescribed part or amount of the capital cost in respect of that instrument that was deductible under the Taxation Act (chapter I-3) in computing the individual’s income from the partnership for that calendar year, by 7.5/107.5;”;

(2) by replacing the portion of subparagraph *b* of paragraph 3 before subparagraph *i* by the following:

“(b) paid, in that reporting period, tax in respect of that acquisition equal to the amount determined by multiplying the following amount by 7.5/107.5:”.

c. T-0.1, s. 362.3, am.

325. (1) Section 362.3 of the Act is amended by replacing “\$5,642” in subparagraph 2 of the first paragraph by “\$5,607”.

(2) Subsection 1 applies to a rebate in respect of the supply by way of sale of a residential complex in respect of which ownership was transferred after 30 June 2006, unless the tax payable under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applied at the rate of 7% in respect of the supply of the residential complex.

c. T-0.1, s. 370.0.1, am.

326. (1) Section 370.0.1 of the Act is amended by replacing “\$258,806” in subparagraph 3 of the first paragraph by “\$256,388”.

(2) Subsection 1 applies in respect of a supply to a particular individual of a building or part of it in which a residential unit forming part of a residential complex is situated if possession of the residential unit is transferred to the particular individual after 30 June 2006, unless the builder is deemed under section 191 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) to have paid tax under subsection 1 of section 165 of the Excise Tax Act calculated at the rate of 7% in respect of the supply referred to in paragraph *d* of subsection 2 of section 254.1 of the Excise Tax Act.

c. T-0.1, s. 370.0.2, am.

327. (1) Section 370.0.2 of the Act is amended

(1) by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

“(1) if the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1 is not more than \$227,900, the amount determined by the formula

$[2.46\% \times (A - B)] + (7.5\% \times B)$; and

“(2) if the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1 is more than \$227,900 but less than \$256,388, the amount determined by the formula

$\{[2.46\% \times (A - B)] \times [(\$256,388 - C) / \$28,488]\} + (7.5\% \times B)$.”;

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

Restriction.

“For the purposes of this section, the amount obtained by multiplying 2.46% by the difference between A and B may not exceed \$5,607.”

(2) Subsection 1 applies in respect of a supply to a particular individual of a building or part of it in which a residential unit forming part of a residential complex is situated if possession of the residential unit is transferred to the particular individual after 30 June 2006, unless the builder is deemed under section 191 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) to have paid tax under subsection 1 of section 165 of the Excise Tax Act calculated at the rate of 7% in respect of the supply referred to in paragraph *d* of subsection 2 of section 254.1 of the Excise Tax Act.

c. T-0.1, s. 370.3.1, am.

328. (1) Section 370.3.1 of the Act is amended by replacing “\$258,806” by “\$256,388”.

(2) Subsection 1 applies in respect of a supply to a particular individual of a building or part of it in which a residential unit forming part of a residential complex is situated if possession of the residential unit is transferred to the particular individual after 30 June 2006, unless the builder is deemed under section 191 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) to have paid tax under subsection 1 of section 165 of the Excise Tax Act calculated at the rate of 7% in respect of the supply referred to in paragraph *d* of subsection 2 of section 254.1 of the Excise Tax Act.

c. T-0.1, s. 370.5, am.

329. (1) Section 370.5 of the Act is amended by replacing “\$258,806” in paragraph 4 by “\$256,388”.

(2) Subsection 1 applies for the purpose of computing the rebate in respect of a supply made by a cooperative housing corporation to an individual of a share of the capital stock of the corporation, if the individual is acquiring the share for the purpose of using a residential unit in the residential complex as the primary place of residence of the individual, an individual related to the individual or a former spouse of the individual and the rebate application is filed after 30 June 2006, unless the corporation paid tax calculated at the rate of 7% under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex to the corporation.

c. T-0.1, s. 370.6, am.

330. (1) Section 370.6 of the Act is amended

(1) by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

“(1) if the total consideration is not more than \$227,900, the amount determined by the formula

$$[2.46\% \times (A - B)] + (7.5\% \times B); \text{ and}$$

“(2) if the total consideration is more than \$227,900 but less than \$256,388, the amount determined by the formula

$$\{\$5,607 \times [(\$256,388 - A) / \$28,488]\} + (7.5\% \times B).”;$$

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

Restriction.

“For the purposes of this section, the amount obtained by multiplying 2.46% by the difference between A and B may not exceed \$5,607.”

(2) Subsection 1 applies for the purpose of computing the rebate in respect of a supply made by a cooperative housing corporation to an individual of a share of the capital stock of the corporation, if the individual is acquiring the share for the purpose of using a residential unit in the residential complex as the primary place of residence of the individual, an individual related to the individual or a former spouse of the individual and the rebate application is filed after 30 June 2006, unless the corporation paid tax calculated at the rate of 7% under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex to the corporation.

c. T-0.1, s. 370.8, am.

331. (1) Section 370.8 of the Act is amended by replacing “\$258,806” by “\$256,388”.

(2) Subsection 1 applies for the purpose of computing the rebate in respect of a supply made by a cooperative housing corporation to an individual of a share of the capital stock of the corporation, if the individual is acquiring the share for the purpose of using a residential unit in the residential complex as the primary place of residence of the individual, an individual related to the individual or a former spouse of the individual and the rebate application is filed after 30 June 2006, unless the corporation paid tax calculated at the rate of 7% under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex to the corporation.

c. T-0.1, s. 370.10, am.

332. (1) Section 370.10 of the Act is amended by replacing the third paragraph by the following paragraph:

Restriction.

“For the purposes of this section, the amount obtained by multiplying 36% by the difference between A and B may not exceed,

(1) in the case where all or substantially all of the tax was paid at a time when the tax payable under Part IX of the Excise Tax Act was paid at the rate of 6%, \$5,607;

(2) in the case where all of the tax was paid at a time when the tax payable under Part IX of the Excise Tax Act was paid at the rate of 7%, \$5,642; and

(3) in any other case, the amount determined by the formula

$$(D \times \$35) + \$5,607.$$

Interpretation.

For the purposes of the formula in subparagraph 3 of the third paragraph, *D* is the percentage that corresponds to the extent to which the tax was paid at a time when the tax payable under Part IX of the Excise Tax Act was paid at the rate of 7%.”

(2) Subsection 1 applies to a rebate in respect of a residential complex for which an application is filed with the Minister after 30 June 2006.

c. T-0.1, s. 378.7, am.

333. (1) Section 378.7 of the Act is amended by replacing “\$5,642” in subparagraph 1 of the second paragraph by “\$5,607”.

(2) Subsection 1 applies in respect of

(1) a taxable supply to a recipient from another person of a residential complex, or an interest in a residential complex, in respect of which ownership and possession under the agreement for the supply are transferred after 30 June 2006, unless the agreement is evidenced in writing and was entered into before 3 May 2006; and

(2) a deemed purchase, within the meaning of subparagraph *b* of paragraph 1 of section 378.6 of the Act, by a builder if the tax in respect of the deemed purchase of a residential complex or an addition to it is deemed to have been paid after 30 June 2006.

c. T-0.1, s. 378.9, am.

334. (1) Section 378.9 of the Act is amended by replacing “\$5,642” in subparagraph 1 of the second paragraph by “\$5,607”.

(2) Subsection 1 applies to a supply of a building or part of it forming part of a residential complex and a supply of land described in subparagraphs *a* and *b* of paragraph 1 of section 378.8 of the Act, that result in a person being deemed under sections 223 to 231.1 of the Act to have made and received a taxable supply by way of sale of the residential complex or of an addition to it after 30 June 2006, unless the supply is deemed to have been made as a consequence of the builder transferring possession of a residential unit in the residential complex or the addition to a person under an agreement for the supply by way of sale of the building or part of it forming part of the residential complex or the addition and

(1) the agreement was entered into before 3 May 2006; or

(2) another agreement was entered into before 3 May 2006 by the builder and another person, and that other agreement was not terminated before 1 July 2006 and was for the supply by way of sale of the building or part of it forming part of

(a) in the case of a deemed supply of a residential complex, the residential complex; or

(b) in the case of a deemed supply of an addition, the addition.

c. T-0.1, s. 378.11, am.

335. (1) Section 378.11 of the Act is amended by replacing “\$5,642” in subparagraph 1 of the second paragraph by “\$5,607”.

(2) Subsection 1 applies in respect of

(1) a taxable supply by way of sale to a recipient from another person of a residential complex, or an interest in a residential complex, in respect of which ownership and possession under the agreement for the supply are transferred after 30 June 2006, unless the agreement is evidenced in writing and was entered into before 3 May 2006; and

(2) a deemed purchase, within the meaning of subparagraph *b* of paragraph 1 of section 378.10 of the Act, by a builder if the tax in respect of the deemed purchase of a residential complex or an addition to it is deemed to have been paid after 30 June 2006.

c. T-0.1, s. 379, am.

336. (1) Section 379 of the Act is amended by replacing the portion before paragraph 1 by the following:

Sale by a non-registrant.

“**379.** Subject to sections 379.1 and 380, a person who is not a registrant and who makes a taxable supply by way of sale of an immovable is entitled to a rebate equal to the lesser of”.

(2) Subsection 1 applies to a supply in respect of which tax becomes payable or would have become payable, but for sections 75.1 and 80 of the Act, after 30 June 2006.

c. T-0.1, s. 379.1, added.

337. (1) The Act is amended by inserting the following section after section 379:

Restriction — public sector body.

“**379.1.** If the taxable supply referred to in section 379 is made at a particular time by a public sector body to a person with whom the public sector body is not dealing at arm’s length, the rebate under that section must not exceed the lesser of

(1) the basic tax content of the immovable at that time; and

(2) the amount determined by the formula

$$A/B \times C.$$

Interpretation.

For the purposes of the formula,

(1) A is the basic tax content of the immovable at that time;

(2) B is the amount that would be the basic tax content of the immovable at that time if that amount were determined without reference to the total of the amounts used for B in paragraph 2 of the definition of “basic tax content” in section 1; and

(3) C is the tax that is or would be, but for sections 75.1 and 80, payable in respect of the taxable supply.”

(2) Subsection 1 applies to a supply in respect of which tax becomes payable or would have become payable, but for sections 75.1 and 80 of the Act, after 30 June 2006.

c. T-0.1, s. 383, am.

338. (1) Section 383 of the Act is amended by replacing subparagraph *b* of paragraph 1 in the definition of “non-refundable input tax charged” by the following subparagraph:

“(b) tax deemed under sections 209, 223 to 231.1, 323.1, 341.1 and 341.7 to have been collected during the period by the person in respect of the property or service,”.

(2) Subsection 1 applies in respect of tax deemed to have been collected after 1 May 2006.

c. T-0.1, s. 480,
replaced.

339. Section 480 of the Act is replaced by the following section:

Avoidance transaction.

“480. An avoidance transaction means any transaction that, but for this chapter, would result, directly or indirectly, in a tax benefit, or that is part of a series of transactions, which series, but for this chapter, would result, directly or indirectly, in a tax benefit, unless the transaction may reasonably be considered, in either case, to have been undertaken or arranged primarily for *bona fide* purposes other than to obtain the tax benefit.”

c. T-0.1, s. 481,
replaced.

340. (1) Section 481 of the Act is replaced by the following section:

Restriction.

“481. Section 479 applies to a transaction only if it may reasonably be considered that

(1) but for this chapter, the transaction would directly or indirectly result in an abuse in the application of the provisions of one or more of

(a) this Title,

(b) the Regulation respecting the Québec sales tax, made by Order in Council 1607-92 (1992, G.O. 2, 4952), as regards the provisions relating to the application of this Title, or

(c) 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 Title, or for determining an amount that is to be taken into account in that computation; or

(2) the transaction would directly or indirectly result in an abuse in the application of the provisions referred to in paragraph 1, other than this chapter, read as a whole.”

(2) Subsection 1 applies in respect of a transaction entered into after 30 September 1991.

c. T-0.1, s. 482, am.

341. (1) Section 482 of the Act is amended

(1) by inserting “and despite any other legislative or regulatory provision” after “section 479” in the portion before paragraph 1;

(2) by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) any input tax refund, deduction or exclusion in computing tax or net tax payable may be allowed or disallowed in whole or in part;

“(2) all or part of any refund, deduction or exclusion referred to in paragraph 1 may be allocated to any person;”.

(2) Subsection 1 applies in respect of a transaction entered into after 30 September 1991.

c. T-0.1, s. 541.24, am.

342. (1) Section 541.24 of the Act is amended by replacing “supply’s fair market value” in the third paragraph by “fair market value of the overnight stay”.

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

c. T-0.1, Div. II.1,
ss. 670.1-670.29,
added.

343. (1) The Act is amended by inserting the following division after section 670:

“DIVISION II.1

“TRANSITIONAL SALES TAX REBATE IN RESPECT OF A RESIDENTIAL COMPLEX

Rebate.

“**670.1.** Subject to section 670.12, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.2 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into before 3 May 2006, the particular person is the recipient of a taxable supply by way of sale from another person of a residential complex in respect of which ownership and possession under the agreement are transferred to the particular person after 30 June 2006;

(2) the particular person is entitled to claim a rebate under subsection 1 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex;

(3) the particular person has paid all of the tax under section 16 in respect of the supply of the residential complex; and

(4) the particular person is not entitled to claim an input tax refund or a rebate, other than a rebate under this section, in respect of the tax referred to in paragraph 3.

Amount of rebate.

“670.2. For the purposes of section 670.1, the rebate to which a particular person is entitled in respect of the supply of a residential complex is equal to 7.5% of the amount of the rebate to which the particular person is entitled under subsection 1 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

Rebate.

“670.3. Subject to section 670.12, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.4 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into before 3 May 2006, the particular person is the recipient of a taxable supply by way of sale from another person of a residential complex in respect of which ownership and possession under the agreement are transferred to the particular person after 30 June 2006;

(2) the particular person is entitled to claim a rebate under subsection 2 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex;

(3) the particular person has paid all of the tax under section 16 in respect of the supply of the residential complex; and

(4) the particular person is entitled to claim a rebate under section 378.6 or 378.14 in respect of a residential unit situated in the residential complex.

Amount of rebate.

“670.4. For the purposes of section 670.3, the rebate to which a particular person is entitled, in respect of the supply of a residential complex, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

Interpretation.

For the purposes of the formula,

(1) A is the amount of the rebate to which the particular person is entitled under subsection 2 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex;

(2) B is the amount by which the amount of the rebate to which the particular person is entitled under section 378.6 or 378.14 in respect of the supply of the residential complex, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the particular person is entitled under subsection 3 of section 256.2 of the Excise Tax Act in respect of the supply of the residential complex; and

(3) C is the amount by which the amount of tax payable by the particular person under section 16 in respect of the supply of the residential complex, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the particular person is entitled under subsection 3 of section 256.2 of the Excise Tax Act in respect of the supply of the residential complex.

Rebate.

“670.5. Subject to section 670.12, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.6 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into before 3 May 2006, the particular person is the recipient of a taxable supply by way of sale from another person of a residential complex in respect of which ownership and possession under the agreement are transferred to the particular person after 30 June 2006;

(2) the particular person is entitled to claim a rebate under subsection 3 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex;

(3) the particular person has paid all of the tax under section 16 in respect of the supply of the residential complex; and

(4) the particular person is entitled to claim a rebate under sections 383 to 388, 389 and 394 to 397.2 in respect of the tax referred to in paragraph 3 but is not entitled to claim an input tax refund or any other rebate, other than a rebate under this section, in respect of that tax.

Amount of rebate.

“670.6. For the purposes of section 670.5, the rebate to which a particular person is entitled in respect of the supply of a residential complex is equal to 7.5% of the amount of the rebate to which the particular person is entitled under subsection 3 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

Rebate for a cooperative housing corporation.

“670.7. Subject to section 670.12, a cooperative housing corporation is entitled to a rebate determined in accordance with section 670.8 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into before 3 May 2006, the cooperative housing corporation is the recipient of a taxable supply by way of sale from another person of a residential complex in respect of which ownership and possession under the agreement are transferred to the cooperative housing corporation after 30 June 2006;

(2) the cooperative housing corporation is entitled to claim a rebate under subsection 4 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex;

(3) the cooperative housing corporation has paid all of the tax under section 16 in respect of the supply of the residential complex; and

(4) the cooperative housing corporation is not entitled to claim an input tax refund or a rebate, other than a rebate under this section or under sections 378.10, 378.14, 383 to 388, 389 and 394 to 397.2, in respect of the tax referred to in paragraph 3.

Amount of rebate.

“670.8. For the purposes of section 670.7, the rebate to which a cooperative housing corporation is entitled in respect of the supply of a residential complex is equal

(1) in the case where the cooperative housing corporation is entitled to claim a rebate under sections 383 to 388, 389 and 394 to 397.2 in respect of the supply of the residential complex, to the result obtained by multiplying 7.5% by the amount of the rebate to which the cooperative housing corporation is entitled under subsection 4 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex, if B in the formula in that subsection is the amount provided for in clause B of subparagraph i of that subsection;

(2) in the case where the cooperative housing corporation is not entitled to claim a rebate under sections 383 to 388, 389 and 394 to 397.2 in respect of the supply of the residential complex, and the cooperative housing corporation is entitled to, or can reasonably expect to be entitled to, claim a rebate under section 378.10 in respect of a residential unit situated in a residential complex or it is the case that, or it can reasonably be expected that, a share of the capital stock of the cooperative housing corporation is or will be sold to a particular individual for the purpose of using a residential unit situated in the residential complex as the primary place of residence of the particular individual, of an individual related to the particular individual or of a former spouse of the particular individual, and that the particular individual is or will be entitled to claim a rebate under section 370.5 in respect of the share of the capital stock, to the amount determined by the formula

$A - (36\% \times A)$; and

(3) in any other case, to the result obtained by multiplying 7.5% by the amount of the rebate to which the cooperative housing corporation is entitled under subsection 4 of section 256.3 of the Excise Tax Act in respect of the supply of the residential complex.

Interpretation.

For the purposes of the formula in subparagraph 2 of the first paragraph, A is the amount obtained by multiplying 7.5% by the amount of the rebate to which the cooperative housing corporation is entitled under subsection 4 of section 256.3 of the Excise Tax Act in respect of the supply of the residential complex, if B in the formula in that subsection is the amount provided for in subparagraph ii of that subsection.

Rebate.

“670.9. Subject to section 670.12, a particular individual is entitled to a rebate determined in accordance with section 670.10 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into before 3 May 2006, the particular individual is the recipient of a taxable supply by way of sale from another person of a residential complex in respect of which ownership and possession under the agreement are transferred to the particular individual after 30 June 2006;

(2) the particular individual is entitled to claim a rebate under subsection 5 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex;

(3) the particular individual has paid all of the tax under section 16 in respect of the supply of the residential complex; and

(4) the particular individual is entitled to claim a rebate under section 362.2 or 368.1 in respect of the residential complex.

Amount of rebate.

“670.10. For the purposes of section 670.9, the rebate to which a particular individual is entitled, in respect of the supply of a residential complex, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

Interpretation.

For the purposes of the formula,

(1) A is the amount of the rebate to which the particular individual is entitled under subsection 5 of section 256.3 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the supply of the residential complex;

(2) B is the amount by which the amount of the rebate to which the particular individual is entitled under section 362.2 or 368.1 in respect of the supply of the residential complex, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the particular individual is entitled under subsection 2 of section 254 of the Excise Tax Act in respect of the supply of the residential complex; and

(3) C is the amount by which the amount of tax payable by the particular individual under section 16 in respect of the supply of the residential complex, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the particular individual is entitled under subsection 2 of section 254 of the Excise Tax Act in respect of the supply of the residential complex.

Supply to two or more individuals.

“670.11. If a supply of a residential complex is made to two or more individuals, a reference in sections 670.9 and 670.10 to a particular individual is to be read as a reference to all of those individuals as a group, but only the particular individual who applied for the rebate under sections 362.2 to 370 may apply for the rebate under section 670.9.

Time limit for the application.

“670.12. A person is entitled to a rebate under sections 670.1 to 670.11 in respect of a residential complex only if the person applies for the rebate within two years after the day on which ownership of the residential complex is transferred to the person.

Rebate.

“670.13. Subject to section 670.22, a particular person is entitled to a rebate determined in accordance with section 670.14 if

(1) under an agreement, evidenced in writing, entered into before 3 May 2006 between the particular person and the builder of a residential complex that is a single unit residential complex or a residential unit held in co-ownership, the particular person is the recipient of

(a) an exempt supply by way of lease of the land forming part of the residential complex or an exempt supply of such a lease by way of assignment, and

(b) an exempt supply by way of sale of all or part of the building in which the residential unit forming part of the residential complex is situated;

(2) possession of the residential complex is given to the particular person under the agreement after 30 June 2006;

(3) the builder is deemed to have made and received the supply of the residential complex under section 223 as a consequence of giving possession of the residential complex to the particular person under the agreement and to have paid tax under section 16 in respect of the supply;

(4) the particular person is entitled to claim a rebate under section 370.0.1 or 370.3.1 in respect of the residential complex; and

(5) the particular person is entitled to claim a rebate under paragraph *e* of subsection 1 of section 256.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

Amount of rebate.

“670.14. For the purposes of section 670.13, the rebate to which a particular person is entitled, in respect of the residential complex, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

Interpretation.

For the purposes of the formula in the first paragraph,

(1) A is the amount of the rebate to which the particular person is entitled under paragraph *e* of subsection 1 of section 256.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex;

(2) B is the amount by which the amount of the rebate to which the particular person is entitled under section 370.0.1 or 370.3.1 in respect of the residential complex, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the particular person is entitled under subsection 2 of section 254.1 of the Excise Tax Act in respect of the residential complex; and

(3) C is the amount determined by the formula

$$(D \times 7.5/107.5) - E.$$

Interpretation.

For the purposes of the formula in subparagraph 3 of the second paragraph,

(1) D is the total of all amounts each of which is the consideration payable by the particular person to the builder for the supply by way of sale to the particular person of all or part of the building referred to in subparagraph *b* of paragraph 1 of section 670.13 or of any other structure that forms part of the residential complex, other than consideration that can reasonably be considered to be rent for the supplies of the land attributable to the residential complex or as consideration for the supply of an option to purchase that land; and

(2) E is the result obtained by multiplying 7.5% by the amount of the rebate to which the particular person is entitled under subsection 2 of section 254.1 of the Excise Tax Act in respect of the residential complex.

Rebate.

“670.15. Subject to section 670.22, a builder is entitled to a rebate determined in accordance with section 670.16 if

(1) under an agreement, evidenced in writing, entered into before 3 May 2006 between a particular person and the builder of a residential complex that is a single unit residential complex or a residential unit held in co-ownership, the builder makes to the particular person

(a) an exempt supply by way of lease of the land forming part of the residential complex or an exempt supply of such a lease by way of assignment, and

(b) an exempt supply by way of sale of all or part of the building in which the residential unit forming part of the residential complex is situated;

(2) possession of the residential complex is given to the particular person under the agreement after 30 June 2006;

(3) the builder is deemed to have made and received the supply of the residential complex under section 223 as a consequence of giving possession of the residential complex to the particular person under the agreement and to have paid tax under section 16 in respect of the supply;

(4) the particular person is entitled to claim a rebate under section 370.0.1 or 370.3.1 in respect of the residential complex;

(5) the builder is not entitled to claim an input tax refund or a rebate, other than a rebate under this section or under section 378.8 or 378.14, in respect of the tax referred to in paragraph 3; and

(6) the builder is entitled to claim a rebate under paragraph *f* of subsection 1 of section 256.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

Amount of rebate.

“670.16. For the purposes of section 670.15, the rebate to which a builder is entitled, in respect of the residential complex, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

Interpretation.

For the purposes of the formula,

(1) A is the amount of the rebate to which the builder is entitled under paragraph *f* of subsection 1 of section 256.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex;

(2) B is the amount by which the amount of the rebate to which the builder is entitled under section 378.8 or 378.14 in respect of the residential complex, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the builder is entitled under subsection 4 of section 256.2 of the Excise Tax Act in respect of the residential complex; and

(3) C is the amount by which the amount of the tax payable under section 16 in respect of the supply deemed to have been made under section 223, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the builder is entitled under subsection 4 of section 256.2 of the Excise Tax Act in respect of the residential complex.

Rebate.

“670.17. Subject to section 670.22, a particular person is entitled to a rebate determined in accordance with section 670.18 if

(1) under an agreement, evidenced in writing, entered into before 3 May 2006 between the particular person and the builder of a residential complex that is a single unit residential complex or a residential unit held in co-ownership, the particular person is the recipient of

(a) an exempt supply by way of lease of the land forming part of the residential complex or an exempt supply of such a lease by way of assignment, and

(b) an exempt supply by way of sale of all or part of the building in which the residential unit forming part of the residential complex is situated;

(2) possession of the residential complex is given to the particular person under the agreement after 30 June 2006;

(3) the builder is deemed to have made and received the supply of the residential complex under section 223 as a consequence of giving possession of the residential complex to the particular person under the agreement and to have paid tax under section 16 in respect of the supply;

(4) the particular person is not entitled to claim a rebate under section 370.0.1 in respect of the residential complex; and

(5) the particular person is entitled to claim a rebate under paragraph *e* of subsection 2 of section 256.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

Amount of rebate.

“670.18. For the purposes of section 670.17, the rebate to which a particular person is entitled in respect of the residential complex is equal to 7.5% of the amount of the rebate to which the particular person is entitled under paragraph *e* of subsection 2 of section 256.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

Rebate.

“670.19. Subject to section 670.22, a builder is entitled to a rebate determined in accordance with section 670.20 if

(1) under an agreement, evidenced in writing, entered into before 3 May 2006 between a particular person and the builder of a residential complex that is a single unit residential complex or a residential unit held in co-ownership, the builder makes to the particular person

(a) an exempt supply by way of lease of the land forming part of the residential complex or an exempt supply of such a lease by way of assignment, and

(b) an exempt supply by way of sale of all or part of the building in which the residential unit forming part of the residential complex is situated;

(2) possession of the residential complex is given to the particular person under the agreement after 30 June 2006;

(3) the builder is deemed to have made and received the supply of the residential complex under section 223 as a consequence of giving possession of the residential complex to the particular person under the agreement and to have paid tax under section 16 in respect of the supply;

(4) the particular person is not entitled to claim a rebate under section 370.0.1 in respect of the residential complex;

(5) the builder is not entitled to claim an input tax refund or a rebate, other than a rebate under this section, in respect of the tax referred to in paragraph 3; and

(6) the builder is entitled to claim a rebate under paragraph *f* of subsection 2 of section 256.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

Amount of rebate.

“670.20. For the purposes of section 670.19, the rebate to which a builder is entitled in respect of the residential complex is equal to 7.5% of the amount of the rebate to which the builder is entitled under paragraph *f* of subsection 2 of section 256.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

Supplies to two or more individuals.

“670.21. If the supplies referred to in sections 670.13 to 670.20 are made to two or more individuals, a reference in those sections to a particular person is to be read as a reference to all of those individuals as a group, but, in the case of a rebate under section 670.13, only the individual who applied for the rebate under sections 370.0.1 to 370.4 may apply for the rebate under section 670.13.

Time limit for the application.

“670.22. A person is entitled to a rebate under sections 670.13 to 670.21 in respect of a residential complex only if the person applies for the rebate within two years after

(1) in the case of a rebate to a person other than the builder of the residential complex, the day on which possession of the residential complex is transferred to the person; and

(2) in the case of a rebate to the builder of the residential complex, the end of the month in which the tax referred to in paragraph 3 of sections 670.15 and 670.19 is deemed to have been paid by the builder.

Rebate.

“670.23. Subject to section 670.26, a particular person is entitled to a rebate determined in accordance with section 670.24 if

(1) under an agreement, evidenced in writing, entered into between the particular person and the builder of a residential complex, other than a single unit residential complex or a residential unit held in co-ownership, or in addition to it, the particular person is the recipient of

(a) an exempt supply by way of lease of the land forming part of the residential complex or an exempt supply of such a lease by way of assignment, and

(b) an exempt supply by way of sale of all or part of the building in which a residential unit forming part of the residential complex or of the addition is situated;

(2) possession of a residential unit forming part of the residential complex or of the addition is given to the particular person under the agreement after 30 June 2006;

(3) the builder is deemed under section 225 or 226 to have made and received the supply of the residential complex or of the addition as a consequence of

(a) giving possession of the residential unit to the particular person under the agreement, or

(b) giving possession of a residential unit forming part of the residential complex or of the addition to another person under an agreement referred to in paragraph 1 entered into between the other person and the builder;

(4) the builder is deemed to have paid tax under section 16 in respect of the supply;

(5) where the builder is deemed to have paid the tax referred to in paragraph 4 after 30 June 2006, it is the case that

(a) the builder and the particular person entered into the agreement before 3 May 2006, or

(b) the builder and a person, other than the particular person, before 3 May 2006, entered into an agreement referred to in paragraph 1 in respect of a residential unit situated in the residential complex or in the addition that the builder is deemed to have supplied under paragraph 3 and that agreement was not terminated before 1 July 2006; and

(6) the particular person is entitled to claim a rebate under subsection 1 of section 256.5 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

Amount of rebate.

“670.24. For the purposes of section 670.23, the rebate to which a particular person is entitled, in respect of the residential complex or of the addition to it, is equal

(1) if the particular person is entitled to claim a rebate under section 370.0.1 or 370.3.1 in respect of the residential complex, to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C); \text{ and}$$

(2) if the particular person is not entitled to claim a rebate under section 370.0.1 or 370.3.1 in respect of the residential complex, to the result obtained by multiplying 7.5% by the amount of the rebate to which the particular person is entitled under paragraph *g* of subsection 1 of section 256.5 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

Interpretation.

For the purposes of the formula in subparagraph 1 of the first paragraph,

(1) *A* is the amount of the rebate to which the particular person is entitled under paragraph *f* of subsection 1 of section 256.5 of the Excise Tax Act in respect of the residential complex;

(2) *B* is the amount by which the amount of the rebate to which the particular person is entitled under section 370.0.1 or 370.3.1 in respect of the residential complex, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the particular person is entitled under subsection 2 of section 254.1 of the Excise Tax Act in respect of the residential complex; and

(3) *C* is the amount determined by the formula

$$(D \times 7.5/107.5) - E.$$

Interpretation.

For the purposes of the formula in subparagraph 3 of the second paragraph,

(1) *D* is the total of all amounts each of which is the consideration payable by the particular person to the builder for the supply by way of sale to the particular person of all or part of the building referred to in subparagraph *b* of paragraph 1 of section 670.23 or of any other structure that forms part of the residential complex, other than consideration that can reasonably be considered to be rent for the supplies of the land attributable to the residential complex or as consideration for the supply of an option to purchase that land; and

(2) *E* is the result obtained by multiplying 7.5% by the amount of the rebate to which the particular person is entitled under subsection 2 of section 254.1 of the Excise Tax Act in respect of the residential complex.

Supplies to two or more individuals.

“670.25. If the supplies referred to in sections 670.23 and 670.24 are made to two or more individuals, a reference in those sections to a particular person is to be read as a reference to all of those individuals as a group, but, in the case of a rebate under subparagraph 1 of the first paragraph of section 670.24, only the individual who applied for the rebate under sections 370.0.1 to 370.4 may apply for the rebate under that paragraph.

Time limit for the application.

“670.26. A person is entitled to a rebate under section 670.23 in respect of a residential complex only if the person applies for the rebate within two years after the day on which possession of the residential unit referred to in paragraph 2 of section 670.23 is transferred to the person.

Rebate.

“670.27. Subject to section 670.29, a builder is entitled to a rebate determined in accordance with section 670.28 if

(1) under an agreement, evidenced in writing, entered into between a particular person and the builder of a residential complex, other than a single unit residential complex or a residential unit held in co-ownership, or an addition to it, the builder makes to the particular person

(a) an exempt supply by way of lease of the land forming part of the residential complex or an exempt supply of such a lease by way of assignment, and

(b) an exempt supply by way of sale of all or part of the building in which a residential unit forming part of the residential complex or of the addition is situated;

(2) the builder is deemed under section 225 or 226 to have made and received the supply of the residential complex or of the addition after 30 June 2006 as a consequence of

(a) giving possession of the residential unit to the particular person under the agreement, or

(b) giving possession of a residential unit forming part of the residential complex or of the addition to a person other than the particular person under an agreement referred to in paragraph 1 entered into between the other person and the builder;

(3) it is the case that

(a) the builder and the particular person entered into the agreement before 3 May 2006, or

(b) the builder and a person, other than the particular person, before 3 May 2006, entered into an agreement referred to in paragraph 1 in respect of a residential unit situated in the residential complex or in the addition that the builder is deemed to have supplied under paragraph 2 and that agreement was not terminated before 1 July 2006;

(4) the builder is deemed to have paid tax under section 16 in respect of the supply referred to in paragraph 2;

(5) the builder is not entitled to claim an input tax refund or a rebate, other than a rebate under this section or under section 378.8 or 378.14, in respect of the tax referred to in paragraph 4; and

(6) the builder is entitled to claim a rebate under subsection 1 of section 256.6 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

Amount of rebate.

“670.28. For the purposes of section 670.27, the rebate to which a builder is entitled, in respect of the residential complex or of the addition to it, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

Interpretation.

For the purposes of the formula,

(1) A is the amount of the rebate to which the builder is entitled under subsection 1 of section 256.6 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition;

(2) B is the amount by which the amount of the rebate to which the builder is entitled under section 378.8 or 378.14 in respect of the residential complex or of the addition, exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the builder is entitled under subsection 4 of section 256.2 of the Excise Tax Act in respect of the residential complex or of the addition; and

(3) C is the amount by which the amount of the tax payable under section 16 in respect of the supply deemed to have been made under section 225 or 226 exceeds the result obtained by multiplying 7.5% by the amount of the rebate to which the builder is entitled under subsection 4 of section 256.2 of the Excise Tax Act in respect of the residential complex or of the addition.

Time limit for the application.

“670.29. A builder is entitled to a rebate under section 670.27 in respect of a residential complex or of an addition to it only if the builder applies for the rebate within two years after the end of the month in which the tax referred to in section 670.27 is deemed to have been paid by the builder.”

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

ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 12 JUNE 2003 AND TO CERTAIN OTHER BUDGET STATEMENTS

2004, c. 21, s. 516, am.

344. (1) Section 516 of the Act giving effect to the Budget Speech delivered on 12 June 2003 and to certain other budget statements (2004, chapter 21) is amended

(1) by replacing the portion before subparagraph *f* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), which it enacts, by the following:

c. M-31, s. 96, am.

“516. (1) Section 96 of the said Act is amended by adding the following subparagraph after subparagraph *e* of the first paragraph:”;

(2) by adding the following subsection:

“(2) Subsection 1 has effect from 1 July 1992.”

(2) Subsection 1 has effect from 3 November 2004.

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.

345. (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), amended by section 300 of chapter 36 of the statutes of 2006, is again amended by replacing subsection 3 by the following subsection:

“(3) In addition,

(1) 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; and

(2) where section 776.38 of the Act 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 21 June 2007, it shall be read as if “and *f*” was inserted after “any of subparagraphs *a* to *d*”.”

(2) Subsection 1 has effect from 17 March 2005.

BUDGET ACT GIVING EFFECT TO THE BUDGET SPEECH
DELIVERED ON 21 APRIL 2005 AND TO CERTAIN OTHER BUDGET
STATEMENTS

2005, c. 38, s. 278, am.

346. (1) Section 278 of the Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements (2005, chapter 38), amended by section 305 of chapter 36 of the statutes of 2006, is again amended, in subsection 2,

(1) by adding “; and” at the end;

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

“(4) when section 1029.8.60 of the Act applies to a taxation year in respect of which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 June 2007, it reads as if “subparagraphs *a* to *d*” was replaced by “any of subparagraphs *a* to *d* and *f*”.”

(2) Subsection 1 has effect from 13 December 2005.

Interpretation.

347. For the purposes of Divisions II.6.0.1.2 and II.6.0.1.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (R.S.Q., chapter I-3), a reference, in any Act amending that Act, to a favourable advance ruling given, or a certificate or final certificate issued, after 30 March 2004 is to be read as a reference to a qualification certificate issued after that date.

Coming into force.

348. This Act comes into force on 7 November 2007.

2007, chapter 13

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

Bill 8

Introduced by Madam Christine St-Pierre, Minister of Culture, Communications and the Status of Women

Introduced 15 June 2007

Passed in principle 18 October 2007

Passed 6 November 2007

Assented to 7 November 2007

Coming into force: 7 November 2007

Legislation amended:

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

Act respecting the Société de développement des entreprises culturelles (R.S.Q., chapter S-10.002)

Explanatory notes

The object of this Act is to subject the Société de développement des entreprises culturelles to the Act respecting the governance of state-owned enterprises and to introduce into the Act constituting the Société new governance rules adapted to the Société.

The new rules concern, among other things, the composition of the board of directors. The Act states that the board of directors is to consist of 15 members, including the chair of the board and the president and chief executive officer. It prescribes that at least eight of the members, including the chair, must qualify as independent directors in the opinion of the Government. The Act also separates the functions of the chair of the board and those of the president and chief executive officer and prescribes the rules of appointment for both positions.

(Cont'd on next page)

Éditeur officiel

Québec 

Explanatory notes (Cont'd)

Subjecting the Société to the Act respecting the governance of state-owned enterprises will make new rules applicable relating among other things to the operation of the board of directors, the establishment of the committees under the authority of the board of directors, and the disclosure and publication of information.

Lastly, the Act includes transitional provisions and consequential amendments.



Chapter 13

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

[Assented to 7 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

c. S-10.002, s. 5,
replaced.

1. Section 5 of the Act respecting the Société de développement des entreprises culturelles (R.S.Q., chapter S-10.002) is replaced by the following sections:

Board of directors.

“5. The Société is administered by a board of directors consisting of 15 members, including the chair and the president and chief executive officer. At least eight of the members, including the chair, must qualify as independent directors in the opinion of the Government.

Members.

The Government shall appoint the members of the board other than the chair and the president and chief executive officer, based on the expertise and experience profiles approved by the board, after consultation with bodies considered by the Minister to be representative of the sectors concerned by the activities of the Société. The members are appointed for a term of up to four years and are chosen as follows:

- (1) two persons active in the field of cinema or television production;
- (2) two persons active in the field of sound recording or variety shows;
- (3) two persons active in the book industry or in the field of specialized publishing;
- (4) two persons active in the field of fine crafts;
- (5) two persons active in a cultural field other than those referred to in subparagraphs 1 to 4; and
- (6) three persons active in a field other than a cultural field.

Chair.

“5.1. The Government shall appoint the chair of the board of directors for a term not exceeding five years.

President and chief executive officer.

“5.2. 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.

Term.

The president and chief executive officer is appointed for a term of up to five years. The office of president and chief executive officer is a full-time position.

Appointment.

“5.3. If the board of directors does not recommend someone for the position of president and chief executive officer in accordance with section 5.2 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

Absence.

“5.4. 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-10.002, s. 6,
repealed.

2. Section 6 of the Act is repealed.

c. S-10.002, s. 8,
repealed.

3. Section 8 of the Act is repealed.

c. S-10.002, s. 9,
repealed.

4. Section 9 of the Act is repealed.

c. S-10.002, s. 10, am.

5. Section 10 of the Act is amended by striking out the second paragraph.

c. S-10.002, s. 11, am.

6. Section 11 of the Act is amended by replacing “chairman’s remuneration, employment benefits and other conditions of employment” in the first paragraph by “remuneration, employment benefits and other conditions of employment of the president and chief executive officer”.

c. S-10.002, s. 12, am.

7. 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-10.002, s. 14,
repealed.

8. Section 14 of the Act is repealed.

c. S-10.002, s. 15,
repealed.

9. Section 15 of the Act is repealed.

c. S-10.002, s. 40, am.

10. Section 40 of the Act is amended

(1) by replacing “chairman” in the second line of the first paragraph by “chair of the board of directors, the president and chief executive officer of the Société”;

(2) by replacing “chairman” in the fifth line of the second paragraph by “chair of the board of directors or the president and chief executive officer”.

c. S-10.002, ss. 29, 30
and 41, am.

11. The Act is amended by replacing “chairman” wherever it appears in sections 29, 30 and 41 by “chair”.

c. S-10.002, s. 44.1,
added.
Information.

12. The Act is amended by adding the following section after section 44:

“**44.1.** The Société must provide the Minister with any information the Minister requests concerning the Société.”

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

c. G-1.02, Sched. I,
am.

13. Schedule I to the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “Société de développement des entreprises culturelles” in alphabetical order.

TRANSITIONAL AND FINAL PROVISIONS

Applicability of
requirements.

14. The requirements relating to the number of independent directors on the board of the Société de développement des entreprises culturelles and to the independence of the chair provided in the first paragraph of section 5 of the Act respecting the Société de développement des entreprises culturelles (R.S.Q., chapter S-10.002) enacted by section 1 of this Act, and the requirement provided in the second paragraph of section 19 of the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) apply as of the date set by the Government. That date must be set as soon as possible and those sections 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 the Act respecting the governance of state-owned enterprises.

Independent director
status.

15. The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société de développement des entreprises culturelles, in office on 6 November 2007, has the status of independent director.

Exception.

16. A member of the board of directors of the Société de développement des entreprises culturelles in office on 6 November 2007 who has not obtained the status of independent director under section 15 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of a committee referred to in section 19 until such time as the number of independent directors on the Société’s board reaches the number set in section 5 of the Act respecting the Société de développement des entreprises culturelles enacted by section 1 of this Act.

Current directors.

17. The members of the board of directors of the Société de développement des entreprises culturelles in office on 6 November 2007 continue in office, on the same conditions, until replaced or reappointed.

Chairman.

The chairman of the Société continues in office as president and chief executive officer for the duration of the term, on the same conditions.

Chair of the board.

The chairman of the Société acts as chair of the board until that position is filled in accordance with section 5.1 of the Act respecting the Société de développement des entreprises culturelles enacted by section 1 of this Act.

Provisions applicable.

18. Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société de développement des entreprises culturelles from the fiscal year ending after 31 March 2008.

Transitional provisions.

19. In addition to the transitional provisions provided in this Act, the Government may, by a regulation made before 7 November 2008, 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 set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1).

Coming into force.

20. This Act comes into force on 7 November 2007.

2007, chapter 14

AN ACT TO AMEND THE PUBLIC CURATOR ACT AND THE ACT RESPECTING THE MINISTÈRE DU REVENU

Bill 17

Introduced by Mr. Jean-Marc Fournier, Minister of Revenue

Introduced 21 June 2007

Passed in principle 17 October 2007

Passed 6 November 2007

Assented to 7 November 2007

Coming into force: 7 November 2007

Legislation amended:

Public Curator Act (R.S.Q., chapter C-81)

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

Explanatory notes

This Act amends the Public Curator Act in order to add property that is to be granted because of the conversion of a mutual insurance association into a joint-stock company to the list of property that may be considered as unclaimed property within the meaning of that Act.

The Act also amends the Act respecting the Ministère du Revenu so that tax information may be used within the Ministère du Revenu for the provisional administration of property entrusted to the Minister of Revenue under an Act.



Chapter 14

AN ACT TO AMEND THE PUBLIC CURATOR ACT AND THE ACT RESPECTING THE MINISTÈRE DU REVENU

[Assented to 7 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- | | |
|---------------------------|---|
| c. C-81, s. 24.1, am. | <p>1. Section 24.1 of the Public Curator Act (R.S.Q., chapter C-81) is amended by inserting the following paragraph after paragraph 3:</p> <p>“(3.1) property to be granted because of the conversion of a mutual insurance association into a joint-stock company for which the interested party has made no claim, engaged in no transaction or given no instruction within the three years following the date on which the conversion was made;”.</p> |
| c. M-31, s. 69.0.0.7, am. | <p>2. Section 69.0.0.7 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 43 of chapter 38 of the statutes of 2006, is again amended by adding the following subparagraph after subparagraph <i>b.1</i> of the first paragraph:</p> <p>“(b.2) the provisional administration of property entrusted to the Minister under an Act;”.</p> |
| Retroactive application. | <p>3. Sections 24.2, 24.3 and 26 to 26.4, the second paragraph of section 26.5 and section 26.6 of the Public Curator Act apply to property that became unclaimed property within the meaning of paragraph 3.1 of section 24.1 of that Act before 21 June 2007.</p> |
| Extension. | <p>However, the obligation imposed on debtors or holders of property described in that paragraph 3.1 to transfer that property to the Minister of Revenue with the related statement, as well as the time from which they owe interest on that property, are deferred for as many days as necessary to afford them one year from 7 November 2007 to give interested parties the notice provided for in section 26 of that Act.</p> |
| Coming into force. | <p>4. This Act comes into force on 7 November 2007.</p> |

2007, chapter 15

AN ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 19

Introduced by Madam Monique Jérôme-Forget, Minister of Finance

Introduced 21 June 2007

Passed in principle 18 October 2007

Passed 8 November 2007

Assented to 9 November 2007

Coming into force: 9 November 2007

Legislation amended:

Deposit Insurance Act (R.S.Q., chapter A-26)

Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2)

Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2)

Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)

Securities Act (R.S.Q., chapter V-1.1)

Regulation amended:

Regulation respecting the application of the Deposit Insurance Act

Explanatory notes

This Act amends the Securities Act to introduce a special civil remedy so that investors in the secondary securities market may bring actions for damages if issuers release documents or statements containing a misrepresentation or fail to disclose a material change. The Act identifies the parties against whom such actions may be brought and determines the plaintiff's burden of proof.

In addition, the Act determines the defences available to defendants, the maximum amount of damages that defendants may be ordered to pay and the procedure for bringing actions, including the requirement to obtain the prior authorization of the court. The Act also makes the amendments necessary to include the remedy in the Securities Act.

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Éditeur officiel

Québec 

Explanatory notes (Cont'd)

Moreover, the Act amends the Deposit Insurance Act to raise the guarantee limit to \$100,000, the Act respecting the Autorité des marchés financiers to clarify privative clauses designed to protect the Authority, and the Act respecting the distribution of financial products and services to allow the Autorité des marchés financiers to suspend the certificate of a representative who has not complied with professional development requirements. Lastly, the Act contains consequential amendments.



Chapter 15

AN ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 9 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. V-1.1, s. 73, am. **1.** Section 73 of the Securities Act (R.S.Q., chapter V-1.1) is amended by replacing “statement of material change” in the third paragraph by “material change report”.
- c. V-1.1, Title III,
Chap. III, heading,
ss. 84 and 85, am. **2.** The Act is amended by replacing “annual information statement” in the heading of Chapter III of Title III, section 84 and subparagraph 1 of the second paragraph of section 85 by “annual information form”.
- c. V-1.1, s. 213.1,
added. **3.** The Act is amended by inserting the following section after the heading of Title VIII:
- Scope. **“213.1.** This Title sets rules applicable to certain actions for rescission, for revision of the price or for damages. It also sets rules applicable when privileged information is used in contravention of certain provisions concerning insiders, and rules applicable when this Act or a regulation made under this Act is contravened in connection with a take-over bid or issuer bid.
- Chapters I and II. More particularly, Chapters I and II of this Title establish rules relating to actions for damages resulting from the subscription, acquisition or disposition of securities to which this Title applies. They do not prevent an action for damages from being brought under ordinary civil liability rules.”
- c. V-1.1, s. 215, am. **4.** Section 215 of the Act is amended by replacing “transferred” and “transfer” in the first paragraph by “disposed of” and “disposal” respectively.
- c. V-1.1, s. 215.1,
added. **5.** The Act is amended by inserting the following section after section 215:
- Proof not required. **“215.1.** The plaintiff in an action for damages is not required to prove that the plaintiff subscribed for, acquired or disposed of securities because the distribution, take-over bid or issuer bid was made without a prospectus or without a circular, or because the plaintiff did not receive a prospectus or a circular that the plaintiff was entitled to receive.”
- c. V-1.1, Title VIII,
Chap. II, heading, am. **6.** The heading of Chapter II of Title VIII of the Act is amended by striking out “TRANSACTIONS EFFECTED WITH DOCUMENTS CONTAINING A”.

c. V-1.1, s. 222, am.

7. Section 222 of the Act is amended

(1) by replacing “transferred” in the first paragraph by “disposed of”;

(2) by replacing “transfer” by “disposal” wherever it appears.

c. V-1.1, s. 224, am.

8. Section 224 of the Act is amended by replacing “transfer” in paragraph 2 by “disposal”.

c. V-1.1, Title VIII,
Chap. II, Div. I,
heading, added.

9. The Act is amended by inserting the following heading after the heading of Chapter II of Title VIII:

“DIVISION I

“PRIMARY MARKET AND TAKE-OVER OR ISSUER BIDS”.

c. V-1.1, ss. 225.0.1
and 225.0.2, added.

10. The Act is amended by inserting the following sections after section 225:

Forward-looking
information.

“225.0.1. A defendant may defeat an action based on a misrepresentation in forward-looking information by proving that

(1) the document containing the forward-looking information contained, proximate to that information,

(a) reasonable cautionary language identifying the forward-looking information as such, and identifying material factors that could cause actual results to differ materially from a conclusion, forecast or projection in the forward-looking information; and

(b) a statement of the material factors or assumptions that were applied in drawing a conclusion or making a forecast or projection; and

(2) the defendant had a reasonable basis for drawing the conclusions or making the forecasts or projections set out in the forward-looking information.

Applicability.

This section does not apply to forward-looking information in a financial statement required to be filed under this Act or the regulations or in a document released in connection with an initial public offering.

Proof not required.

“225.0.2. The plaintiff is not required to prove that the plaintiff relied on the document containing a misrepresentation when the plaintiff subscribed for, acquired or disposed of a security.”

c. V-1.1, Title VIII,
Chap. III, Div. II,
ss. 225.2-225.33,
added.

11. The Act is amended by inserting the following before Chapter III of Title VIII:

“DIVISION II

“SECONDARY MARKET

“§1. — *Scope and interpretation*

Scope.	<p>“225.2. This division applies to any person who acquires or disposes of a security of a reporting issuer or of any issuer closely connected to Québec whose securities are publicly traded.</p>
Exceptions.	<p>However, this division does not apply to a person that subscribes for or acquires a security during the period of a distribution of securities made with a prospectus or, unless otherwise provided by regulation, under a prospectus exemption granted by this Act, a regulation made under this Act or a decision of the Authority; nor does it apply to a person that acquires or disposes of a security in connection with or pursuant to a take-over bid or issuer bid, unless otherwise provided by regulation, or to a person that makes any other transaction determined by regulation.</p>
Interpretation.	<p>“225.3. In this division, unless the context indicates otherwise,</p>
“core document”;	<p>“core document” means a prospectus, a take-over bid circular, an issuer bid circular, a directors’ circular, a notice of change or variation in respect of a take-over bid circular, issuer bid circular or directors’ circular, a rights offering circular, management’s discussion and analysis, an annual information form, a proxy solicitation circular, the issuer’s annual and interim financial statements and any other document determined by regulation, and a material change report, but only where used in relation to the issuer or the investment fund manager and their officers;</p>
“document”;	<p>“document” means any writing that is filed or required to be filed with the Authority, with a government or an agency of a government under applicable securities or corporate law, or with a stock exchange or quotation and trade reporting system under its by-laws, or the content of which would reasonably be expected to affect the market price or value of a security of the issuer;</p>
“expert”;	<p>“expert” means a person whose profession gives authority to a statement made in a professional capacity by the person, including an accountant, actuary, appraiser, auditor, engineer, financial analyst, geologist, advocate or notary, but not including an entity that is an approved rating organization defined by regulation;</p>
“influential person”;	<p>“influential person” means, in respect of an issuer, a control person, a promoter, an insider who is not a director or officer of the issuer, or an investment fund manager, if the issuer is an investment fund;</p>
“issuer’s security”;	<p>“issuer’s security” means a security of an issuer and includes a security the market price or value of which, or payment obligations under which, are derived from or based on a security of the issuer and which is created by a person acting on behalf of the issuer or is guaranteed by the issuer;</p>

“management’s discussion and analysis”;

“management’s discussion and analysis” means the section of an annual information form, annual report or other document that contains management’s discussion and analysis of the financial situation and operating results of an issuer as required under this Act or the regulations;

“public oral statement”;

“public oral statement” means an oral statement made in circumstances in which a reasonable person would believe that information contained in the statement will become generally disclosed; and

“release”.

“release” means, with respect to information or a document, to file with a stock exchange, the Authority or an extra-provincial securities commission within the meaning of section 305.1, or to otherwise make available to the public.

“§2. — *Actions for damages and burden of proof*

“I. — *Prior authorization and other general conditions*

Court authorization.

“**225.4.** No action for damages may be brought under this division without the prior authorization of the court.

Filing requirements.

The request for authorization must state the facts giving rise to the action. It must be filed together with the projected statement of claim and be notified by bailiff to the parties concerned, with a notice of at least 10 days of the date of presentation.

Conditions.

The court grants authorization if it deems that the action is in good faith and there is a reasonable possibility that it will be resolved in favour of the plaintiff.

Copy.

“**225.5.** On filing the request for authorization with the court, the plaintiff must send a copy to the Authority.

Press release and written notice.

If authorization is granted by the court, the plaintiff must promptly issue a press release disclosing that fact. Within seven days after authorization is granted, the plaintiff must send a written notice to the Authority, together with a copy of the press release. In addition, on filing the statement of claim with the court, the plaintiff must send a copy to the Authority.

Peremption.

“**225.6.** Any interested party may request that the court declare an authorization perempted if the plaintiff does not commence the action within three months after authorization is granted.

Service.

Such a request must be served on the parties together with a notice of at least 30 days of the date of presentation.

Terms.

“**225.7.** An action may not be abandoned or settled except on the terms set by the court, including terms as to costs.

Other actions
outstanding.

When setting the terms, the court considers whether there are any other actions outstanding under this division or under comparable provisions of extra-provincial securities laws within the meaning of section 305.1 in respect of the same misrepresentation or failure to make timely disclosure.

“II. — *Persons liable to action*

Release of document.

“**225.8.** A person that acquires or disposes of an issuer’s security during the period between the time when the issuer or a mandatory or other representative of the issuer released a document containing a misrepresentation and the time when the misrepresentation was publicly corrected may bring an action against

(1) the issuer, each director of the issuer at the time the document was released, and each officer of the issuer who authorized, permitted or acquiesced in the release of the document;

(2) each influential person, and each director and officer of an influential person, who knowingly influenced the issuer or a mandatory or other representative of the issuer to release the document or a director or officer of the issuer to authorize, permit or acquiesce in the release of the document; and

(3) each expert whose report, statement or opinion containing the misrepresentation was included, summarized or quoted from in the document and, if the document was released by a person other than the expert, who consented in writing to the use of the report, statement or opinion in the document.

Public oral statement.

“**225.9.** A person that acquires or disposes of an issuer’s security during the period between the time when a mandatory or other representative of the issuer made a public oral statement relating to the issuer’s business or affairs and containing a misrepresentation and the time when the misrepresentation was publicly corrected may bring an action against

(1) the issuer and each director and officer of the issuer who authorized, permitted or acquiesced in the making of the public oral statement;

(2) the person who made the public oral statement;

(3) each influential person, and each director and officer of an influential person, who knowingly influenced the person who made the public oral statement to make the public oral statement or a director or officer of the issuer to authorize, permit or acquiesce in the making of the public oral statement; and

(4) each expert whose report, statement or opinion containing the misrepresentation was included, summarized or quoted from in the public oral statement and, if the public oral statement was made by a person other than the expert, who consented in writing to the use of the report, statement or opinion in the public oral statement.

Influential person.

“225.10. A person that acquires or disposes of an issuer’s security during the period between the time when an influential person or a mandatary or other representative of the influential person released a document or made a public oral statement relating to the issuer and containing a misrepresentation and the time when the misrepresentation was publicly corrected may bring an action against

(1) the issuer, if a director or officer of the issuer or the investment fund manager authorized, permitted or acquiesced in the release of the document or the making of the public oral statement;

(2) the person who made the public oral statement;

(3) each director and officer of the issuer who authorized, permitted or acquiesced in the release of the document or the making of the public oral statement;

(4) the influential person and each director and officer of the influential person who authorized, permitted or acquiesced in the release of the document or the making of the public oral statement; and

(5) each expert whose report, statement or opinion containing the misrepresentation was included, summarized or quoted from in the document or public oral statement and, if the document was released or the public oral statement was made by a person other than the expert, who consented in writing to the use of the report, statement or opinion in the document or public oral statement.

Failure to disclose material change.

“225.11. A person that acquires or disposes of an issuer’s security during the period between the time when the issuer failed to make timely disclosure of a material change and the time when the material change was disclosed in the manner required under this Act or the regulations may bring an action against

(1) the issuer and each director and officer of the issuer who authorized, permitted or acquiesced in the failure to make timely disclosure; and

(2) each influential person, and each director and officer of an influential person, who knowingly influenced the issuer or a mandatary or other representative of the issuer in the failure to make timely disclosure or a director or officer of the issuer to authorize, permit or acquiesce in the failure to make timely disclosure.

“III. — *Plaintiff’s burden of proof*

Proof not required.

“225.12. The plaintiff is not required to prove that the plaintiff relied on the document or public oral statement containing a misrepresentation or on the issuer having complied with its timely disclosure obligations when the plaintiff acquired or disposed of the issuer’s security.

Proof required.

“225.13. For the purposes of sections 225.8 to 225.10, unless the defendant is an expert or the misrepresentation was contained in a core document, the plaintiff must prove that the defendant

(1) knew, at the time that the document was released or the public oral statement was made, that the document or public oral statement contained a misrepresentation or deliberately avoided acquiring such knowledge at or before that time; or

(2) was guilty of a gross fault in connection with the release of the document or the making of the public oral statement.

Proof required.

“225.14. For the purposes of section 225.11, unless the defendant is the issuer, the investment fund manager or an officer of the issuer or the investment fund manager, the plaintiff must prove that the defendant

(1) knew, at the time that a material change report should have been filed, of the change and that the change was a material change, or deliberately avoided acquiring such knowledge at or before that time; or

(2) was guilty of a gross fault in connection with the failure to make timely disclosure.

Relevant
circumstances.

“225.15. In determining whether a gross fault was committed, the court must consider all relevant circumstances, including

(1) the nature of the issuer;

(2) the knowledge, experience and function of the defendant;

(3) the office held, if the defendant was an officer;

(4) the presence or absence of another relationship with the issuer, if the defendant was a director;

(5) the existence and the nature of any system designed to ensure that the issuer meets its continuous disclosure obligations, and the reasonableness of reliance by the defendant on that system;

(6) the reasonableness of reliance by the defendant on the issuer’s officers and employees and on others whose duties would in the ordinary course have given them knowledge of the relevant facts;

(7) the period within which disclosure was required to be made under this Act or the regulations;

(8) in respect of a report, statement or opinion of an expert, any standards, rules or practices applicable to the expert;

(9) the extent to which the defendant knew, or should reasonably have known, the content and medium of dissemination of the document or public oral statement;

(10) the role and responsibility of the defendant in the preparation and release of the document or the making of the public oral statement containing the misrepresentation or in the ascertaining of the facts contained in that document or public oral statement; and

(11) the role and responsibility of the defendant in the decision not to disclose the material change.

Multiple cases.

“225.16. The court seized of the action may decide that multiple misrepresentations having common subject matter or content may be treated as a single misrepresentation or that multiple instances of failure to make timely disclosure concerning common subject matter may be treated as a single failure to make timely disclosure.

“IV. — Defendant’s burden of proof

Facts known to plaintiff.

“225.17. A defendant may defeat an action by proving that, at the time of the transaction, the plaintiff knew that the document or public oral statement contained a misrepresentation or was aware of the material change that should have been disclosed.

Investigation.

An action may also be defeated by proving that the defendant conducted or caused to be conducted a reasonable investigation and had no reasonable grounds to believe that the document or public oral statement would contain a misrepresentation or that the failure to make timely disclosure would occur.

Relevant circumstances.

“225.18. In determining whether an investigation was reasonable under the second paragraph of section 225.17, the court must consider all relevant circumstances, including those listed in paragraphs 1 to 11 of section 225.15.

Third person.

“225.19. A defendant may defeat an action by proving that

(1) the misrepresentation was also contained in a document filed by or on behalf of a third person, other than the issuer, with the Authority or an extra-provincial securities commission within the meaning of section 305.1 or a stock exchange, and was not corrected in another document filed by or on behalf of that third person with the Authority, commission or stock exchange before the issuer or the mandatary or other representative of the issuer released the document or made the public oral statement;

(2) the document or public oral statement contained a reference identifying the document that was the source of the misrepresentation; and

(3) when the document was released or the public oral statement was made, the defendant did not know and had no reasonable grounds to believe that the document or public oral statement contained a misrepresentation.

Other grounds.

“225.20. A defendant, other than the issuer, may defeat an action by proving that

(1) the document was released, the public oral statement was made or the failure to make timely disclosure occurred without the defendant’s knowledge or consent; and

(2) after the defendant became aware of the misrepresentation or the failure to make timely disclosure but before the misrepresentation was corrected or the material change was disclosed in the manner required under this Act or the regulations,

(a) the defendant promptly notified the board of directors of the issuer or other persons acting in a similar capacity of the misrepresentation or the failure to make timely disclosure; and

(b) if no correction of the misrepresentation or no subsequent disclosure of the material change in the manner required under this Act or the regulations was made by the issuer within two business days after the notification under subparagraph *a*, the defendant, unless prohibited by law or by professional confidentiality rules, promptly notified the Authority, in writing, of the misrepresentation in the document or public oral statement or failure to make timely disclosure.

Additional grounds for sections 225.9 and 225.10.

“225.21. For the purposes of sections 225.9 and 225.10, a defendant other than the person who made the public oral statement may defeat an action by proving that the defendant did not become, or should not reasonably have become, aware of the misrepresentation before the plaintiff acquired or disposed of the issuer’s securities and by proving that the person who made the public oral statement had no authority other than apparent authority to do so.

Forward-looking information.

“225.22. A defendant may defeat an action for a misrepresentation in forward-looking information in a document or a public oral statement by proving that

(1) the document or public oral statement containing the forward-looking information contained, proximate to that information,

(a) reasonable cautionary language clearly identifying the forward-looking information as such, and identifying material factors that could cause actual results to differ materially from a conclusion, forecast or projection in the forward-looking information; and

(b) a statement of the material factors or assumptions that were applied in drawing a conclusion or making a forecast or projection; and

(2) the defendant had a reasonable basis for drawing the conclusions or making the forecasts or projections set out in the forward-looking information.

Exception.

This section does not apply to forward-looking information in a financial statement required to be filed under this Act or the regulations or in a document released in connection with an initial public offering.

Presumption.

“225.23. A defendant is deemed to have satisfied the requirements of subparagraph 1 of the first paragraph of section 225.22 with respect to a public oral statement containing forward-looking information if the person who made the public oral statement

(1) made a cautionary statement that the public oral statement contains forward-looking information;

(2) stated that the actual results could differ materially from a conclusion, forecast or projection in the forward-looking information and that certain material factors or assumptions were applied in drawing a conclusion or making a forecast or projection as reflected in the forward-looking information; and

(3) stated that additional information about the material factors that could cause actual results to differ materially from the conclusion, forecast or projection in the forward-looking information and about the material factors or assumptions applied in drawing a conclusion or making a forecast or projection as reflected in the forward-looking information is contained in a readily-available document, and has identified that document.

Presumption.

For the purposes of subparagraph 3 of the first paragraph, a document filed with the Authority, or otherwise generally disclosed, is deemed to be readily available.

Expert report,
statement or opinion.

“225.24. A defendant, other than an expert, may defeat an action for a misrepresentation in a document or public oral statement that includes, summarizes or quotes from a report, statement or opinion made by the expert, with the expert’s written consent to the use of the report, statement or opinion, if the consent had not been withdrawn in writing before the document was released or the public oral statement was made, by proving that

(1) the defendant did not know and had no reasonable grounds to believe that there was a misrepresentation in the report, statement or opinion of the expert that was included, summarized or quoted from in the document or public oral statement; and

(2) that the report, statement or opinion of the expert was fairly represented in the document or public oral statement.

Consent withdrawn.

“225.25. An expert who is the defendant in an action may defeat the action by proving that the written consent previously provided to the use of a

report, statement or opinion made by the expert was withdrawn in writing before the document was released or the public oral statement was made.

Other document.

“225.26. A defendant may defeat an action for a misrepresentation in a document other than a document that is required to be filed with the Authority by proving that, at the time that the document was released, the defendant did not know and had no reasonable grounds to believe that the document would be released.

Grounds for
section 225.11.

“225.27. A defendant may defeat an action under section 225.11 by proving that

(1) the issuer, in accordance with this Act or the regulations, filed a material change report with the Authority without making the report public and the issuer had a reasonable basis to file the report on a confidential basis;

(2) if the change remains material, the issuer promptly made the material change public when the basis for confidentiality ceased to exist;

(3) the defendant or issuer did not release a document or make a public oral statement that, due to the undisclosed material change report, contained a misrepresentation; and

(4) if the material change became publicly known in a manner other than the manner required under this Act or the regulations, the issuer promptly disclosed the material change in accordance with this Act or the regulations.

“§3. — *Assessment of damages and apportionment of liability*

Plaintiff that acquired
securities.

“225.28. Damages are assessed as follows in favour of a plaintiff that acquired an issuer’s securities:

(1) in respect of securities that the plaintiff has not disposed of, assessed damages are to be equal to the number of securities acquired and not disposed of, multiplied by the difference between the average price paid per security (including commissions) and, if the issuer’s securities trade on an organized market, the trading price of the issuer’s securities on the principal market for the 10 trading days following the public correction of the misrepresentation or the disclosure of the material change in the manner required under this Act or the regulations or, if there is no organized market, the amount that the court considers just;

(2) in respect of securities that the plaintiff subsequently disposed of on or before the last of the 10 trading days referred to in paragraph 1, assessed damages are to be equal to the difference between the average price paid for those securities (including commissions) and the price received on the disposition of those securities (without deducting commissions), calculated taking into account the result of hedging or other risk limitation transactions; and

(3) in respect of securities that the plaintiff subsequently disposed of after the last of the 10 trading days referred to in paragraph 1, assessed damages are to be equal to the lesser of

(a) the number of those securities, multiplied by the difference determined under paragraph 1; and

(b) the difference determined under paragraph 2.

Plaintiff that disposed of securities.

“225.29. Damages are assessed as follows in favour of a plaintiff that disposed of an issuer’s securities:

(1) in respect of securities that the plaintiff has not subsequently repurchased, assessed damages are to be equal to the number of securities disposed of and not repurchased, multiplied, if the issuer’s securities trade on an organized market, by the difference between the trading price of the issuer’s securities on the principal market for the 10 trading days following the public correction of the misrepresentation or the disclosure of the material change in the manner required under this Act or the regulations, or, if there is no organized market, the amount that the court considers just, and the average price received per security on the disposition of those securities (deducting commissions paid determined on a per security basis);

(2) in respect of securities that the plaintiff subsequently repurchased on or before the last of the 10 trading days referred to in paragraph 1, assessed damages are to be equal to the difference between the price paid for those securities (excluding commissions) and the average price received on the disposition of those securities (deducting commissions), calculated taking into account the result of hedging or other risk limitation transactions; and

(3) in respect of securities that the plaintiff repurchased after the last of the 10 trading days referred to in paragraph 1, assessed damages are to be equal to the lesser of

(a) the number of those securities, multiplied by the difference determined under paragraph 1; and

(b) the difference determined under paragraph 2.

Amounts excluded.

“225.30. Assessed damages are not to include any amount that the defendant proves is attributable to a change in the market price of securities that is unrelated to the misrepresentation or the failure to make timely disclosure.

Determination of responsibility.

“225.31. The court determines each defendant’s responsibility for the damages assessed and orders each defendant to pay that portion of those damages that corresponds to the defendant’s responsibility.

Sole responsibility.

However, if the court determines that a particular defendant, other than the issuer, authorized, permitted or acquiesced in the release of the document or

making of the public oral statement containing the misrepresentation, or the failure to make timely disclosure, while knowing it to be a misrepresentation or a failure to make timely disclosure, it may order that defendant to pay the whole amount of the damages.

Joint liability.

If two or more defendants are so determined to be responsible for all the damages assessed, they are solidarily liable for the whole amount of the damages.

Limited liability.

“225.32. A defendant who is a director or officer of an influential person is not liable in that capacity if the defendant is liable as a director or officer of the issuer.

Calculation of damages.

“225.33. Unless the plaintiff proves that the defendant, other than the issuer, authorized, permitted or acquiesced in the release of the document or making of the public oral statement containing the misrepresentation, or the failure to make timely disclosure, while knowing it to be a misrepresentation or a failure to make timely disclosure, the damages payable are the lesser of

(1) the amount determined under section 225.28 or 225.29; and

(2) the maximum amount determined under the second paragraph less any damages the defendant has been ordered to pay by a judgment that has become *res judicata* in any other actions brought against the defendant under this division or comparable provisions of extra-provincial securities laws within the meaning of section 305.1 in respect of the same misrepresentation or failure to make timely disclosure, and less any amount paid in settlement of such actions.

Maximum amount.

For the purposes of subparagraph 2 of the first paragraph, the maximum amount is,

(1) in the case of the issuer or an influential person that is not a natural person, the greater of 5% of its market capitalization and \$1,000,000;

(2) in the case of a natural person other than an expert, the greater of 50% of the aggregate of that person’s compensation from the issuer and its affiliates and \$25,000 or, if the person is a director or officer of an influential person, the greater of 50% of the aggregate of that person’s compensation from the influential person and its affiliates and \$25,000; and

(3) in the case of an expert, the greater of the revenue that the expert and the affiliates of the expert earned from the issuer and its affiliates during the 12-month period preceding the misrepresentation and \$1,000,000.

“compensation”.

For the purposes of subparagraph 2 of the second paragraph, “compensation” means compensation received during the 12-month period immediately preceding the day on which the misrepresentation was made or on which the failure to make timely disclosure first occurred, together with the market value

of all deferred compensation including, without limitation, options, pension benefits and stock appreciation rights, granted during the same period, valued as of the date that such compensation is awarded.”

c. V-1.1, s. 235, am.

12. Section 235 of the Act is amended by adding the following paragraph at the end:

Presumption.

“However, in the case of an action under Division II of Chapter II, the plaintiff is deemed to have knowledge of the facts as of the date on which the document containing the misrepresentation was first released, the oral public statement containing the misrepresentation was made or the material change should have been disclosed.”

c. V-1.1, s. 236, am.

13. Section 236 of the Act is amended by adding the following paragraph after paragraph 2:

“(3) six months from the publication of the press release announcing that authorization has been granted by the court to bring an action under Division II of Chapter II or comparable provisions of extra-provincial securities laws within the meaning of section 305.1 regarding the same misrepresentation or failure to make timely disclosure, in the case of actions under that division.”

c. V-1.1, ss. 330.3 and 330.4, repealed.

14. Sections 330.3 and 330.4 of the Act are repealed.

c. V-1.1, s. 331.1, am.

15. Section 331.1 of the Act is amended

(1) by replacing “define” in paragraph 27 by “determine”;

(2) by striking out paragraph 31;

(3) by inserting the following paragraphs after paragraph 32:

“(32.1) prescribe the cases in which Division II of Chapter II of Title VIII applies to a person that has subscribed for or acquired a security in a distribution of securities made under a prospectus exemption or in a take-over bid or issuer bid, or that makes any other transaction determined by regulation;

“(32.2) determine documents other than those referred to in the definition of “core document” in section 225.3 to be core documents for the purposes of that definition;”.

DEPOSIT INSURANCE ACT

c. A-26, s. 33, repealed.

16. Section 33 of the Deposit Insurance Act (R.S.Q., chapter A-26) is repealed.

- c. A-26, s. 33.1, am. **17.** Section 33.1 of the Act is amended by replacing “\$60 000” in the first paragraph by “\$100,000” and by striking out the third paragraph.
- c. A-26, s. 33.2, repealed. **18.** Section 33.2 of the Act is repealed.
- c. A-26, ss. 34, 38.1, 39 and 57, am. **19.** The first paragraph of section 34, the second paragraph of section 38.1, section 39 and subparagraph *a* of the first paragraph of section 57 of the Act are amended by replacing “\$60 000” wherever it appears by “\$100,000”.

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

- c. A-33.2, s. 18, am. **20.** Section 18 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) is amended by replacing “against the Authority, against a self-regulatory organization or” in the first paragraph by a comma.
- c. A-33.2, s. 34.1, added.
Prohibition. **21.** The Act is amended by inserting the following section after section 34:
- “34.1.** Except on a question of jurisdiction, no recourse under article 33 of the Code of Civil Procedure (chapter C-25) or extraordinary recourse within the meaning of that Code may be exercised, nor any injunction granted, against the Authority.
- Summary annulment. Any judge of the Court of Appeal may, on a motion, summarily annul any writ, order or injunction issued or granted contrary to the first paragraph.”
- c. A-33.2, s. 63.1, added.
Prohibition. **22.** The Act is amended by inserting the following section after section 63:
- “63.1.** Except on a question of jurisdiction, no recourse under article 33 of the Code of Civil Procedure (chapter C-25) or extraordinary recourse within the meaning of that Code may be exercised, nor any injunction granted, against a self-regulatory organization in the exercise of the powers delegated to it under this division.
- Summary annulment. Any judge of the Court of Appeal may, on a motion, summarily annul any writ, order or injunction issued or granted contrary to the first paragraph.”

ACT RESPECTING THE DISTRIBUTION OF FINANCIAL PRODUCTS AND SERVICES

- c. D-9.2, s. 218, am. **23.** Section 218 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:
- “The Authority may, in addition, suspend a certificate where the certificate holder has not complied with compulsory professional development requirements.”
- Suspension.
- c. D-9.2, s. 228, am. **24.** Section 228 of the Act is amended by striking out paragraph 3.

ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

c. S-29.01, s. 329, am. **25.** Section 329 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) is amended by replacing “section 9.1 of the Act respecting the enterprise registrar (chapter R-17.1)” by “section 9 of the Act respecting the Autorité des marchés financiers (chapter A-33.2)”.

TRANSITIONAL AND FINAL PROVISIONS

Regulation, s. 37, am. **26.** Section 37 of the Regulation respecting the application of the Deposit Insurance Act, enacted by Order in Council 819-93 dated 9 June 1993 and amended by Order in Council 820-2006 dated 13 September 2006, is again amended by replacing “\$60,000” at the end by “\$100,000”.

Regulation, Schedules II, V and VI, am. **27.** Schedules II, V and VI to the Regulation are amended by replacing “\$60,000” by “\$100,000”.

Transitional provisions. **28.** The Government may, by a regulation made before 9 November 2008, adopt any other transitional provision or measure conducive to the carrying out of this Act.

Publication requirement. 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).

Effect. **29.** Sections 17, 19, 26 and 27 of this Act have effect from 23 February 2005.

Coming into force. **30.** This Act comes into force on 9 November 2007.

2007, chapter 16

AN ACT TO AMEND THE ACT RESPECTING INSURANCE, THE ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES AND OTHER LEGISLATIVE PROVISIONS

Bill 20

Introduced by Madam Monique Jérôme-Forget, Minister of Finance

Introduced 21 June 2007

Passed in principle 18 October 2007

Passed 8 November 2007

Assented to 9 November 2007

Coming into force: 9 November 2007

Legislation amended:

Civil Code of Québec (1991, chapter 64)

Act respecting the Cree Regional Authority (R.S.Q., chapter A-6.1)

Act respecting insurance (R.S.Q., chapter A-32)

Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2)

Act respecting the Naskapi Development Corporation (R.S.Q., chapter S-10.1)

Act respecting the Makivik Corporation (R.S.Q., chapter S-18.1)

Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)

Explanatory notes

This Act amends the Act respecting insurance and the Act respecting trust companies and savings companies in order to allow Québec insurers, trust companies and savings companies to acquire claims secured by hypothec or grant hypothecary loans for an amount not exceeding 80% of the value of an immovable. Thus, the maximum amount of hypothec-secured claims that may be acquired by such companies or of hypothecary loans that may be granted by them with no other form of guarantee or insurance is increased from 75% to 80% of the value of an immovable.

The Act also contains consequential amendments, including amendments to the provisions in the Civil Code of Québec dealing with investments that are presumed sound and to other Acts that impose investment rules.



Chapter 16

AN ACT TO AMEND THE ACT RESPECTING INSURANCE, THE ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES AND OTHER LEGISLATIVE PROVISIONS

[Assented to 9 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INSURANCE

- c. A-32, s. 93.251, am. **1.** Section 93.251 of the Act respecting insurance (R.S.Q., chapter A-32) is amended by replacing “75%” wherever it appears by “80%”.
- c. A-32, s. 246, am. **2.** Section 246 of the Act is amended by replacing “75%” in the first paragraph by “80%”.

ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

- c. S-29.01, s. 205, am. **3.** Section 205 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) is amended by replacing “75%” by “80%”.

CIVIL CODE OF QUÉBEC

- 1991, c. 64, a. 1339, am. **4.** Article 1339 of the Civil Code of Québec (1991, chapter 64) is amended by replacing “seventy-five percent” in subparagraphs *b* and *c* of paragraph 7 by “eighty percent”.

ACT RESPECTING THE CREE REGIONAL AUTHORITY

- c. A-6.1, sched., am. **5.** The schedule to the Act respecting the Cree Regional Authority (R.S.Q., chapter A-6.1) is amended by replacing “75%” in paragraph ii of subsection 13 by “80%”.

ACT RESPECTING THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC

- c. C-2, s. 28, am. **6.** Section 28 of the Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2) is amended by replacing “75%” in subparagraph *a* of the second paragraph by “80%”.

ACT RESPECTING THE NASKAPI DEVELOPMENT CORPORATION

- c. S-10.1, sched., am. **7.** The schedule to the Act respecting the Naskapi Development Corporation (R.S.Q., chapter S-10.1) is amended by replacing “75%” in paragraph 2 of subsection 13 by “80%”.

ACT RESPECTING THE MAKIVIK CORPORATION

- c. S-18.1, sched., am. **8.** The schedule to the Act respecting the Makivik Corporation (R.S.Q., chapter S-18.1) is amended by replacing “seventy-five per cent (75%)” in paragraph ii of subsection 13 by “eighty per cent (80%)”.

FINAL PROVISION

- Coming into force. **9.** This Act comes into force on 9 November 2007.

2007, chapter 17

AN ACT TO AMEND THE ACT RESPECTING PRESCRIPTION DRUG INSURANCE

Bill 24

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

Introduced 17 October 2007

Passed in principle 24 October 2007

Passed 8 November 2007

Assented to 9 November 2007

Coming into force: 9 November 2007, but it has effect from 1 July 2007

Legislation amended:

Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)

Explanatory notes

The purpose of this Act is to provide free access to medication for all recipients under a last resort financial assistance program, all persons 60 years of age or over and less than 65 years of age who hold a claim booklet, and all persons 65 years of age or over receiving 94% or more of the maximum amount of the guaranteed income supplement.



Chapter 17

AN ACT TO AMEND THE ACT RESPECTING PRESCRIPTION DRUG INSURANCE

[Assented to 9 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. A-29.01, s. 24, am. **1.** Section 24 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01) is amended by adding the following paragraph at the end:
- “(4) persons 65 years of age or over receiving 94% or more of the maximum amount of the monthly guaranteed income supplement under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9).”
- c. A-29.01, s. 28, am. **2.** Section 28 of the Act is amended
- (1) by striking out the first paragraph;
- (2) by replacing “Elle” in the first line of the second paragraph in the French text by “La contribution maximale”;
- (3) by replacing “guaranteed monthly income” in the third line of the second paragraph by “monthly guaranteed income”.
- c. A-29.01, s. 29, am. **3.** Section 29 of the Act is amended by replacing the second paragraph by the following paragraph:
- Exemption. “The following persons are also exempted from the payment of any contribution:
- (1) persons referred to in paragraph 1 of section 15 receiving 94% or more of the maximum amount of the guaranteed income supplement under the Old Age Security Act;
- (2) persons to whom paragraph 2 or 3 of section 15 applies.”
- Coming into force. **4.** This Act comes into force on 9 November 2007, but it has effect from 1 July 2007.

2007, chapter 18

AN ACT TO AMEND THE ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

Bill 27

Introduced by Madam Monique Jérôme-Forget, Minister of Finance

Introduced 23 October 2007

Passed in principle 31 October 2007

Passed 8 November 2007

Assented to 9 November 2007

Coming into force: 9 November 2007

Legislation amended:

Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)

Explanatory notes

The purpose of this Act is to amend the Act respecting financial services cooperatives to enable the board of directors of a credit union to admit a person although that person has ceased to meet the conditions relating to a characteristic common to all members, which conditions are set out in the articles of the credit union. The Act specifies that the number of such members must not exceed the limits determined by the federation or, in the absence of such limits, 3% of the total number of credit union members.

In addition, the Act allows the payment of dividends to persons that ceased to be members of the credit union during the fiscal year concerned.

Furthermore, the Act provides that a credit union must hold a special meeting on the requisition of the number of members determined in accordance with the standards adopted by the federation. In the absence of standards to that effect, that number is equal to 2% of the total number of credit union members.

Lastly, the Act contains consequential provisions.



Chapter 18

AN ACT TO AMEND THE ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

[Assented to 9 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. C-67.3, s. 84, am. **1.** Section 84 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) is amended by replacing “members” in subparagraph 5 of the first paragraph by “persons and partnerships that were members of the cooperative during the fiscal year”.
- c. C-67.3, s. 197, am. **2.** Section 197 of the Act is amended by replacing “A person” in the first line of the first paragraph by “Subject to section 200.1, a person”.
- c. C-67.3, s. 200.1, added.
Re-application. **3.** The Act is amended by inserting the following section after section 200:
- “200.1.** The board of directors of a credit union may, in accordance with the standards of the federation, admit as a member a natural person who is a former member of the credit union and has ceased to meet the conditions relating to a common characteristic set out in the articles of the credit union, if the person re-applies for membership within the period set by the federation.
- Limits. The number of members who do not meet the conditions relating to a common characteristic must not exceed the limits determined by federation standards. In the absence of standards to that effect, that number must not exceed 3% of the total number of credit union members.”
- c. C-67.3, s. 223, am. **4.** Section 223 of the Act is amended by replacing the first paragraph by the following paragraph:
- Requisition. **“223.** The credit union must hold a special meeting on the requisition of a minimum number or percentage of members determined in accordance with the standards adopted by the federation. In the absence of standards to that effect, that number is equal to 2% of the total number of credit union members.”
- c. C-67.3, s. 369, am. **5.** Section 369 of the Act is amended by adding the following paragraph at the end:
- “(13) the period within which a natural person may apply, under section 200.1, for membership in a credit union after the person has ceased to meet the conditions relating to a common characteristic set out in the articles of the credit union in accordance with the second paragraph of section 10.”

c. C-67.3, s. 370, am.

6. Section 370 of the Act is amended

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

“(1.1) for the purposes of section 200.1, the conditions under which a natural person may be admitted as a member by the board of directors after the person has ceased to meet the conditions relating to a common characteristic set out in the articles of the credit union in accordance with the second paragraph of section 10;

“(1.2) the limits that apply to the number of credit union members who do not meet the conditions relating to a common characteristic;”;

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

“(3.1) the minimum number or percentage of members required to requisition a special meeting of credit union members;”.

Coming into force.

7. This Act comes into force on 9 November 2007.

2007, chapter 19

AN ACT TO AMEND THE ACT RESPECTING THE AGENCE DE L'EFFICACITÉ ÉNERGÉTIQUE AND THE ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

Bill 57

Introduced by Mr. Claude Béchar, Minister of Natural Resources and Wildlife

Introduced 8 November 2007

Passed in principle 8 November 2007

Passed 8 November 2007

Assented to 9 November 2007

Coming into force: 9 November 2007

Legislation amended:

Act respecting the Agence de l'efficacité énergétique (R.S.Q., chapter A-7.001)

Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01)

Explanatory notes

This Act proposes that distributors that acquire 25 million litres or more of gasoline, diesel fuel, heating oil or propane from a refiner or importer no longer be subject to payment of the annual duty to the Green Fund or the annual share payable to the Agence de l'efficacité énergétique and that distributors that acquire petroleum coke or coal from a refiner or importer no longer be subject to payment of the annual duty.

In addition, under this Act, legal persons or partnerships that bring fuel into Québec for a purpose other than resale become subject to the payment of the annual duty and the annual share.



Chapter 19

AN ACT TO AMEND THE ACT RESPECTING THE AGENCE DE L'EFFICACITÉ ÉNERGÉTIQUE AND THE ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

[Assented to 9 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE AGENCE DE L'EFFICACITÉ ÉNERGÉTIQUE

c. A-7.001, s. 0.1, am. **1.** Section 0.1 of the Act respecting the Agence de l'efficacité énergétique (R.S.Q., chapter A-7.001) is amended

(1) by inserting “, hydrocarbons used as raw material by industries that transform hydrocarbon molecules through chemical or petrochemical processes” after “marine bunker fuel” in the second line of the definition of “fuel” in the first paragraph;

(2) by striking out “, excluding hydrocarbons used as raw material by industries that transform hydrocarbon molecules through chemical and petrochemical processes” in paragraph 1 of the definition of “fuel distributor” in the first paragraph;

(3) by replacing paragraph 3 of the definition of “fuel distributor” in the first paragraph by the following paragraph:

“(3) a person that, in Québec, exchanges fuel with a person described in paragraph 1;”;

(4) by inserting “a legal person or partnership that brings fuel into Québec for a purpose other than resale,” after “Division IV.1,” in the first line of the second paragraph.

ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

c. R-6.01, s. 85.31, replaced. **2.** Section 85.31 of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01) is replaced by the following section:

Statement.

“85.31. No later than 31 March of each year, an energy distributor must file a registration statement with the Régie specifying, for the period covered by its preceding fiscal year,

(1) the volume of natural gas or electric power it distributed;

(2) the volume of fuel it brought into Québec for a purpose other than resale;

(3) the volume of fuel intended for consumption in Québec that was sold and refined in Québec or brought into Québec and, where applicable, the volume it exchanged with a person described in paragraph 1 of the definition of “fuel distributor” in section 0.1 of the Act respecting the Agence de l'efficacité énergétique (chapter A-7.001); and

(4) any other information the Régie deems necessary for the purposes of this chapter, in the form prescribed by the Régie.”

c. R-6.01, s. 85.33, am. **3.** Section 85.33 of the Act is amended

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

“(2) a legal person or partnership that brings fuel into Québec for a purpose other than resale; and”;

(2) by striking out “, excluding hydrocarbons used as raw material by industries that transform hydrocarbon molecules through chemical and petrochemical processes” in subparagraph 3 of the first paragraph.

c. R-6.01, s. 85.34, am. **4.** Section 85.34 of the Act is amended

(1) by inserting “, hydrocarbons used as raw material by industries that transform hydrocarbon molecules through chemical or petrochemical processes” after “marine bunker fuel” in the second line of the definition of “fuel”;

(2) by replacing paragraph 3 of the definition of “fuel distributor” by the following paragraph:

“(3) a person that, in Québec, exchanges fuel with a person described in paragraph 1; and”;

(3) by striking out paragraph 4 of the definition of “fuel distributor”.

c. R-6.01, s. 85.37,
replaced.

Statement.

5. Section 85.37 of the Act is replaced by the following section:

“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, for the period covered by its preceding fiscal year,

(1) the volume of natural gas it distributed;

(2) the volume of fuel it brought into Québec for a purpose mentioned in paragraph 2 of that section;

(3) the volume of fuel intended for consumption in Québec that was sold and refined in Québec or brought into Québec and, where applicable, the volume it exchanged with a person described in paragraph 1 of the definition of “fuel distributor” in section 85.34; and

(4) any other information the Régie deems necessary for the purposes of this chapter, in the form prescribed by the Régie.”

Coming into force.

6. This Act comes into force on 9 November 2007.

2007, chapter 20

AN ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

Bill 25

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

Introduced 17 October 2007

Passed in principle 25 October 2007

Passed 20 November 2007

Assented to 22 November 2007

Coming into force: 22 November 2007

Legislation amended:

Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5)

Explanatory notes

This Act amends the Act respecting health services and social services for Cree Native persons in order to modify the composition of the board of directors of the regional council established for the James Bay region.

The Act also provides that the representative elected by the Cree Regional Authority is to act as chair of the regional council on a full-time basis by virtue of office. The chair is to receive the remuneration determined by the Government.



Chapter 20

AN ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

[Assented to 22 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. S-5, s. 54, am.

1. Section 54 of the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) is amended

(1) by replacing subparagraphs *b* to *f* of the first paragraph by the following subparagraphs:

“(b) one Cree representative elected for four years by and from among the members of the Regional Authority;

“(c) one representative elected for three years by and from among the members of the clinical staff advisory council of the institution;

“(d) one representative elected for three years by and from among the members of the non-clinical staff of the institution; and

“(e) the executive director of the institution.”;

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

Disqualification.

“A person who holds an employment or practises a profession with the regional council or in the institution may not be elected as a member under subparagraph *a* or *b* of the first paragraph unless the person resigns or ceases to practise with the regional council or in the institution upon being elected.”;

(3) by replacing “hold office on and vote for elections to the regional council” at the end of the third paragraph by “hold office and vote in the election of members under subparagraph *a* of the first paragraph”;

(4) by inserting “, provided they are of the age of majority,” after “may” in the third line of the fourth paragraph;

(5) by replacing “, *e* and *f*” in the last paragraph by “and *e*”.

c. S-5, s. 55, am.

2. Section 55 of the Act is amended by replacing “subparagraphs *a* and *c*” in the first line of the first paragraph by “subparagraph *a*”.

c. S-5, s. 57, am.

3. Section 57 of the Act is amended by striking out “or appointment” in the second line and in the third line.

c. S-5, s. 58, am.

4. Section 58 of the Act is amended

(1) by striking out “or appointment” in the first line of the first paragraph and by replacing “, *d* and *f*” in the third line of that paragraph by “and *d*”;

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

Regional council
by-law.

“The regional council may make a by-law governing the procedure for electing the member referred to in subparagraph *b* of the first paragraph of section 54.”;

(3) by replacing “appointment” in the second last line of the third paragraph by “election”;

(4) by inserting “or the representative of the Regional Authority referred to in subparagraph *b* of that first paragraph” after “54” in the third line of the fourth paragraph and by inserting “or of the Regional Authority” after “community” in the fifth line of that paragraph.

c. S-5, s. 58.1, added.

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

Regional council
chairman.

“58.1. The member referred to in subparagraph *b* of the first paragraph of section 54 is *ex officio* the chairman of the regional council.

Functions and
remuneration.

The chairman shall exercise the functions of office on a full-time basis and is entitled to the remuneration determined by the Government.

Vice-chairman.

The members of the board of directors shall designate a vice-chairman from among their number. The vice-chairman shall be appointed for a one-year term that may be renewed.”

c. S-5, s. 59, am.

6. Section 59 of the Act is amended

(1) by striking out “or appointment” in the second and third lines of the first paragraph and by replacing “, *d*, *e* or *f*” in the third line of that paragraph by “or *d*”;

(2) by striking out “or appointment” in the first line of the fourth paragraph;

(3) by striking out “or where the Tribunal annuls the appointment of a member” in the second and third lines of the fifth paragraph and “or a new appointment made” in the third line of that paragraph;

(4) by striking out “or appointed” in the first line of the sixth paragraph and “or appointment” in the second and third lines of that paragraph.

c. S-5, s. 62, am.

7. Section 62 of the Act is amended

(1) by replacing “of an” in the second line of the second paragraph by “of the”;

(2) by replacing “but not more than two of whom” in the third line of the second paragraph by “of whom”.

Continuance in office.

8. In addition to the members of the board of directors of the Cree Board of Health and Social Services of James Bay referred to in subparagraphs *a*, *b*, *d* and *f* of the first paragraph of section 54 of the Act respecting health services and social services for Cree Native persons as it read before being amended by section 1 of this Act, only the member of the board of directors referred to in subparagraph *c* of the first paragraph of that section 54 and elected in September 2006 remains in office.

Coming into force.

9. This Act comes into force on 22 November 2007.

2007, chapter 21

AN ACT TO AMEND THE ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC AND TO AMEND OTHER LEGISLATIVE PROVISIONS

Bill 26

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

Introduced 17 October 2007

Passed in principle 25 October 2007

Passed 20 November 2007

Assented to 22 November 2007

Coming into force: 22 November 2007, except sections 10 and 32, which come into force on the date or dates to be set by the Government and sections 21, 30 and 31, which come into force on *(insert the date of coming into force of subparagraph 1 of the first paragraph of section 23 of the Act respecting contracting by public bodies (2006, chapter 29))*

Legislation amended:

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

Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)

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

Regulation amended:

Regulation respecting the application of the Health Insurance Act

Explanatory notes

The main purpose of this Act is to make the Régie de l'assurance maladie du Québec subject to the Act respecting the governance of state-owned enterprises and to introduce new governance rules adapted to the Board into its constituting Act.

The new rules concern, among other things, the composition and operation of the board of directors. The Act prescribes the rules of appointment to the board of directors and provides for the establishment of two committees under the authority of the board of directors, namely, the audit committee and the governance, ethics and human resources committee. New rules will also apply to the disclosure and publication of information.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act also contains administrative and technical amendments, particularly with respect to the publication of certain regulations made under the Health Insurance Act, as well as consequential amendments.

Lastly, the Act contains transitional provisions.



Chapter 21

AN ACT TO AMEND THE ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC AND TO AMEND OTHER LEGISLATIVE PROVISIONS

[Assented to 22 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

c. R-5, s. 7, replaced.

1. Section 7 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is replaced by the following sections:

Board of directors.

“7. The Board is administered by a board of directors consisting of 15 members, including the chair and the president and chief executive officer. At least eight members, including the chair, must qualify as independent directors in the opinion of the Government.

Members.

The Government shall appoint the members of the board, other than the chair and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. The members of the board are appointed for a term of up to four years, as follows:

(1) two are appointed after consultation with organizations representing the business community;

(2) one is appointed after consultation with organizations representing labour;

(3) two are appointed after consultation with organizations representing users of health services;

(4) three are appointed from among professionals in the field of health within the meaning of the Health Insurance Act (chapter A-29), including one general practitioner and one medical specialist, after consultation with each body representing a class of health professionals having entered into an agreement under that Act;

(5) two are appointed after consultation with the professional orders in the field of health;

(6) two are appointed from among the members of the board of directors of an institution or an agency referred to in the Act respecting health services and social services (chapter S-4.2); and

(7) one is appointed from among the officers of the Government or its bodies.

Continuance in office. **“7.0.1.** On the expiry of their term, the members of the board of directors remain in office until they are replaced or reappointed.

Chair. **“7.0.2.** The Government shall appoint the chair of the board of directors for a term of up to five years.

President and chief executive officer. **“7.0.3.** On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer, taking into consideration 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.

Appointment. **“7.0.4.** If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 7.0.3 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the members of the board.

Vice-presidents. **“7.0.5.** The president and chief executive officer is assisted by one or more vice-presidents appointed by the Government.

Term. The vice-presidents are appointed for a term of up to five years.

Continuance in office. On the expiry of their term, the vice-presidents remain in office until they are replaced or reappointed.

Full-time positions. **“7.0.6.** The office of president and chief executive officer and the office of vice-president are full-time positions.

Vacancy. **“7.0.7.** A vacancy on the board of directors is filled in accordance with the rules of appointment to the board.

Committees. **“7.0.8.** The board of directors must strike an audit committee and a governance, ethics and human resources committee. The provisions of the Act respecting the governance of state-owned enterprises (chapter G-1.02) that concern the governance and ethics committee and the human resources committee apply to the governance, ethics and human resources committee.”

c. R-5, s. 7.1, am. **2.** Section 7.1 of the Act is amended by replacing “president” by “president and chief executive officer and the vice-presidents of the Board”.

- c. R-5, s. 7.2, am. **3.** Section 7.2 of the Act is amended by replacing “of the Board, apart from the president” in the first paragraph by “of the board of directors, other than the president and chief executive officer”.
- c. R-5, s. 8, repealed. **4.** Section 8 of the Act is repealed.
- c. R-5, s. 9, replaced. **5.** Section 9 of the Act is replaced by the following section:
- Replacement. **“9.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Board’s personnel to exercise the functions of that position.”
- c. R-5, s. 10, repealed. **6.** Section 10 of the Act is repealed.
- c. R-5, s. 12, replaced. **7.** Section 12 of the Act is replaced by the following section:
- Conflict of interest. **“12.** A member of the board of directors is not in conflict of interest for the sole reason that the member receives fees for care given in the exercise of professional duties.”
- c. R-5, s. 13, am. **8.** Section 13 of the Act is amended by replacing “president” by “president and chief executive officer”.
- c. R-5, s. 14, replaced. **9.** Section 14 of the Act is replaced by the following section:
- Internal by-laws. **“14.** The Board may adopt internal by-laws. Such by-laws come into force on the date of their publication on the Board’s website or any subsequent date specified in the by-laws.”
- c. R-5, s. 14.1, am. **10.** Section 14.1 of the Act is amended
- (1) by replacing “may delegate to the president and director general” in the first line of the first paragraph by “may, by regulation, delegate to the president and chief executive officer”;
- (2) by replacing “authorize the subdelegation of listed functions” in the second paragraph by “authorize in the regulation the subdelegation of the powers listed in it”;
- (3) by adding the following paragraph at the end:
- Approval required. **“To come into force, the regulation must be approved by the Government.”**
- c. R-5, s. 15, replaced. **11.** Section 15 of the Act is replaced by the following section:
- Quorum. **“15.** The Board shall determine by internal by-law the rules relating to the quorum at meetings of the board of directors.”

- c. R-5, s. 16, am. **12.** Section 16 of the Act is amended by replacing “of the Board, approved by it” in the first line by “of the board of directors, approved by it”.
- c. R-5, s. 16.0.1, added.
Signature. **13.** The Act is amended by inserting the following section after section 16:
- “16.0.1.** No deed, document or writing binds the Board or may be attributed to it unless it is signed by the chair of the board of directors or the president and chief executive officer. It may also be signed by a member of the personnel or an office holder at the Board, but only to the extent determined by regulation.
- Facsimile. The regulation may also, on the conditions it sets, allow the use of an automatic device to affix the signature on the documents mentioned in the regulation. The regulation may also allow a facsimile of a signature to be engraved, lithographed or printed on the documents mentioned in the regulation. Such a facsimile has the same force as the signature itself.
- Approval required. To come into force, the regulation must be approved by the Government.”
- c. R-5, s. 16.1, repealed. **14.** Section 16.1 of the Act is repealed.
- c. R-5, s. 16.2, am. **15.** Section 16.2 of the Act is amended by striking out the second paragraph.
- c. R-5, s. 17, am. **16.** Section 17 of the Act is amended by replacing “The members, functionaries and employees of the Board cannot” in the first line by “Neither the members of the board of directors nor the functionaries and employees of the Board may”.
- c. R-5, s. 18, am. **17.** Section 18 of the Act is amended by replacing “of the Board” in the third line by “of the board of directors”.
- c. R-5, s. 21, am. **18.** Section 21 of the Act is amended by replacing “president” in the second paragraph by “president and chief executive officer”.
- c. R-5, s. 22, am. **19.** Section 22 of the Act is amended by replacing “director general” in the third line by “president and chief executive officer”.
- c. R-5, s. 24.3, am. **20.** Section 24.3 of the Act is amended by replacing “general manager” in the second line by “president and chief executive officer”.

HEALTH INSURANCE ACT

- c. A-29, s. 3.1, am. **21.** Section 3.1 of the Health Insurance Act (R.S.Q., chapter A-29) is amended by striking out the second paragraph.
- c. A-29, s. 12, am. **22.** Section 12 of the Act is amended by replacing “statement of fees the form of which is accepted by the Board and” in the first paragraph by “fee statement form provided for that purpose by the Board,”.

- c. A-29, s. 13.1, am. **23.** Section 13.1 of the Act is amended by replacing “statement of fees the form of which is accepted by the Board and” in the first paragraph by “fee statement form provided for that purpose by the Board,”.
- c. A-29, s. 13.3, am. **24.** Section 13.3 of the Act is amended by replacing “statement of fees the form of which is accepted by the Board and” in the first paragraph by “fee statement form provided for that purpose by the Board,”.
- c. A-29, s. 22.1, am. **25.** Section 22.1 of the Act is amended by replacing “statement of fees the form of which is accepted by the Board and” in the first paragraph by “fee statement form provided for that purpose by the Board,”.
- c. A-29, s. 22.1.0.1, am. **26.** Section 22.1.0.1 of the Act is amended by replacing “conditions prescribed by regulation under section 16.1 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)” in the third paragraph by “terms and in the manner determined by the Board”.
- c. A-29, s. 65, am. **27.** Section 65 of the Act is amended
- (1) by inserting “expiration date of the health insurance card,” after “insurance number,” in the eleventh line of the fifth paragraph;
- (2) by replacing “to the Canada Employment and Immigration Commission” in the fourth and fifth lines of the sixth paragraph by “to the Department of Human Resources and Social Development of Canada, the Department of Citizenship and Immigration of Canada”.
- c. A-29, s. 68.1, am. **28.** Section 68.1 of the Act is amended by replacing “director general” in the third line of the first paragraph by “president and chief executive officer”.
- c. A-29, s. 69, am. **29.** Section 69 of the Act is amended
- (1) by replacing “designated by the Minister” in the fourth line of subparagraph *b.3* of the first paragraph by “designated by the Minister or by a person the Minister authorizes in writing”;
- (2) by replacing the second paragraph by the following paragraph:
- Publication on website. “The Minister or the person the Minister authorizes in writing must publish on the website of the Ministère de la Santé et des Services sociaux a list of the places designated for the purposes of subparagraph *b.3* of the first paragraph and every update of the list. The list and any updates of it come into force on the date the places are designated.”
- c. A-29, s. 69.0.1, repealed. **30.** Section 69.0.1 of the Act is repealed.
- c. A-29, s. 72, am. **31.** Section 72 of the Act is amended by striking out subparagraph *f* of the first paragraph.

c. A-29, s. 72.1, am.

32. Section 72.1 of the Act is amended

(1) by replacing the second sentence of the second paragraph by the following sentences: “The regulation comes into force on the date of its publication on the Board’s website or on any later date specified in the regulation. Publication on the website imparts authentic value to the regulation.”;

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

Notice.

“Before 1 April each year the Board shall publish, in Part 2 of the *Gazette officielle du Québec*, a notice of the date on which the regulation made under the first paragraph was replaced or amended during the preceding year. The notice shall include the address of the website on which the regulation is published.”

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

c. A-29.01, s. 60.1, am.

33. Section 60.1 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01), enacted by section 23 of chapter 40 of the statutes of 2005, is amended by inserting the following sentence after “notice.” in the fifth line: “The effect of the notice may be retroactive to the date on which the medication is out of stock.”

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

c. G-1.02, s. 2, am.

34. Section 2 of the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by replacing “listed in Schedule I” by “and agencies listed in Schedule I, subject to the provisions set out in their constituting Acts”.

c. G-1.02, s. 3, am.

35. Section 3 of the Act is amended by adding the following in alphabetical order:

“enterprise”.

“ “enterprise” means an enterprise or other agency listed in Schedule I to this Act;”.

c. G-1.02, Sched. I, am.

36. Schedule I to the Act is amended

(1) by adding “AND AGENCIES” after “ENTERPRISES” in the heading;

(2) by inserting “Régie de l’assurance maladie du Québec” in alphabetical order.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

c. S-4.2, s. 116, am.

37. Section 116 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), amended by section 42 of chapter 40 of the statutes of 2005, is again amended

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

Corrections.

“Any corrections made by the Régie de l'assurance maladie du Québec under section 60.2 of the Act respecting prescription drug insurance (chapter A-29.01) apply, under the same conditions and in the same manner, to the list drawn up in accordance with the first paragraph.”;

(2) by replacing “second or third” in the second line of the fourth paragraph by “third or fourth”.

TRANSITIONAL AND FINAL PROVISIONS

Applicability of requirements.

38. The requirements relating to the number of independent members of the board of directors of the Régie de l'assurance maladie du Québec and to the independence of the chair provided in the first paragraph of section 7 of the Act respecting the Régie de l'assurance maladie du Québec, enacted by section 1 of this Act, and the requirement provided in the second paragraph of section 19 of the Act respecting the governance of state-owned enterprises apply as of the date set by the Government. 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 a professional order of accountants, set out in the second paragraph of section 23 of the Act respecting the governance of state-owned enterprises.

Independent director status.

39. The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Régie de l'assurance maladie du Québec in office on 21 November 2007 has the status of independent director.

Exception.

40. A member of the board of directors of the Régie de l'assurance maladie du Québec in office on 21 November 2007 who has not obtained the status of independent director under section 39 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of a committee referred to in section 7.0.8 of the Act respecting the Régie de l'assurance maladie du Québec, enacted by section 1 of this Act, until the number of independent directors on the board corresponds to the number set in the first paragraph of section 7 of the Act respecting the Régie de l'assurance maladie du Québec, enacted by section 1 of this Act.

Members of the RAMQ.

41. The members of the Régie de l'assurance maladie du Québec in office on 21 November 2007 continue in office as members of the board of directors for the unexpired portion of their term and on the same terms, until they are replaced or reappointed.

President of the RAMQ.

The president of the Board continues in office on the same terms, for the unexpired portion of the term, as president and chief executive officer and exercises the functions of chair of the board of directors until that office is

filled in accordance with section 7.0.2 of the Act respecting the Régie de l'assurance maladie du Québec, enacted by section 1 of this Act.

Provisions applicable.

42. Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Régie de l'assurance maladie du Québec from the fiscal year beginning on 1 April 2008.

Transitional provisions.

43. In addition to the transitional provisions provided in this Act, the Government may, by a regulation made before 22 November 2008, enact any other transitional provision or measure useful for the purposes of this Act.

Publication requirement.

A regulation made 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, s. 22, am.

44. Section 22 of the Regulation respecting the application of the Health Insurance Act (R.R.Q., 1981, chapter A-29, r. 1) is amended by replacing “by the Minister” in subparagraph *ii* of paragraph *o* by “under subparagraph *b.3* of the first paragraph of section 69 of the Act”.

Coming into force.

45. This Act comes into force on 22 November 2007, except sections 10 and 32, which come into force on the date or dates to be set by the Government and sections 21, 30 and 31, which come into force on (*insert the date of coming into force of subparagraph 1 of the first paragraph of section 23 of the Act respecting contracting by public bodies (2006, chapter 29)*).

2007, chapter 22

AN ACT TO AMEND THE ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE

Bill 28

Introduced by Mr. Claude Béchar, Minister of Natural Resources and Wildlife

Introduced 23 October 2007

Passed in principle 31 October 2007

Passed 22 November 2007

Assented to 22 November 2007

Coming into force: 22 November 2007

Legislation amended:

Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1)

Explanatory notes

This Act amends the Act respecting the conservation and development of wildlife to provide for the Minister's establishing a Québec-wide wildlife panel to be known as the Table nationale de la faune, as well as regional wildlife panels. The mandate of the panels is to advise the Minister and his regional representatives on any question submitted to them concerning the conservation and development of wildlife, especially as regards developing and promoting hunting, fishing and trapping, and the next generation of hunters, fishers and trappers.



Chapter 22

AN ACT TO AMEND THE ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE

[Assented to 22 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. C-61.1, Chap. V.1,
ss. 161.1 and 161.2,
added.

1. The Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1) is amended by inserting the following chapter after section 161:

“CHAPTER V.1

“QUÉBEC-WIDE AND REGIONAL WILDLIFE PANELS

Establishment.

“**161.1.** The Minister shall establish a Québec-wide wildlife panel to be known as the Table nationale de la faune, as well as regional wildlife panels.

Notice.

The Minister shall determine the composition of the panels and, in the case of regional panels, their number and the territory they serve. The Minister shall publish a notice in the *Gazette officielle du Québec* and on the department’s website.

Québec-wide wildlife
panel.

“**161.2.** The Québec-wide wildlife panel shall advise the Minister on any question the Minister submits to it concerning the conservation and development of wildlife, especially as regards developing and promoting hunting, fishing and trapping, and the next generation of hunters, fishers and trappers.

Regional wildlife
panels.

The regional panels shall advise the representatives designated by the Minister at the regional level on any question the representatives submit to them concerning the matters mentioned in the first paragraph.”

Coming into force.

2. This Act comes into force on 22 November 2007.

2007, chapter 23

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC AND OTHER LEGISLATIVE PROVISIONS

Bill 33

Introduced by Madam Julie Boulet, Minister of Transport

Introduced 23 October 2007

Passed in principle 1 November 2007

Passed 21 November 2007

Assented to 22 November 2007

Coming into force: 22 November 2007

Legislation amended:

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

Act respecting the Société des Traversiers du Québec (R.S.Q., chapter S-14)

Act respecting contracting by public bodies (2006, chapter 29)

Explanatory notes

The purpose of this Act is to make the Société des Traversiers du Québec subject to the Act respecting the governance of state-owned enterprises and to include new, specially adapted governance rules in the Société's constituting Act.

These new rules affect such aspects as the composition of the board of directors of the Société, which will consist of nine board members, including the chair and the president and chief executive officer. The Act separates the functions of the chair of the board and those of the president and chief executive officer of the Société and prescribes the rules of appointment for both positions.

New rules are also to apply to the functioning of the board of directors, the establishment of committees under the board, and the disclosure and publication of information. The Act also contains amendments designed to modernize the administration of the Société, in particular with regard to its powers.

Finally, the Act contains transitional provisions and consequential amendments.



Chapter 23

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC AND OTHER LEGISLATIVE PROVISIONS

[Assented to 22 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. S-14, s. 2, am. **1.** Section 2 of the Act respecting the Société des Traversiers du Québec (R.S.Q., chapter S-14) is amended
- (1) by adding the following sentence at the end of the first paragraph:
“Notice of its location or any relocation is published in the *Gazette officielle du Québec*.”;
- (2) by adding the following paragraph after the first paragraph:
- Meetings. “The Société may hold its meetings anywhere in Québec.”
- c. S-14, s. 5.1, added. **2.** The Act is amended by inserting the following section after section 5:
- Mandatory of the State. “**5.1.** The Société enjoys the rights and privileges of a mandatory of the State.
- Property. The property of the Société forms part of the domain of the State, but the execution of its obligations may be levied against its property.
- Liability. The Société binds none but itself when it acts in its own name.”
- c. S-14, s. 6, replaced. **3.** Section 6 of the Act is replaced by the following section:
- Board of directors. “**6.** The Société is administered by a board of directors consisting of nine members, including the chair and the president and chief executive officer.
- Appointment. The Government shall appoint the members of the board, other than the chair and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. Board members are appointed for a term of up to four years.”
- c. S-14, s. 7, replaced. **4.** Section 7 of the Act is replaced by the following section:
- Remuneration and expenses. “**7.** Members of the board of directors other than the president and chief executive officer receive no remuneration except in the cases, on the conditions and to the extent determined by the Government. They are, however, entitled

to a reimbursement of the expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.”

c. S-14, s. 8, replaced.

5. Section 8 of the Act is replaced by the following sections:

Chair.

“**8.** The Government shall appoint the chair of the board of directors for a term of up to five years.

President and chief executive officer.

“**8.1.** On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer, taking into consideration the expertise and experience profile approved by the board.

Term.

The president and chief executive officer is appointed for a term of up to five years.

Conditions of employment.

The Government shall determine the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.

Appointment.

“**8.1.1.** If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 8.1 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

Replacement.

“**8.1.2.** If the president and chief executive officer is absent or unable to act, the board of directors may designate an officer under the authority of the president and chief executive officer to exercise the functions of that position.”

c. S-14, s. 9, replaced.

6. Section 9 of the Act is replaced by the following section:

Continuance in office.

“**9.** At the expiry of their term, the members of the board of directors remain in office until replaced or reappointed.

Vacancy.

A vacancy on the board of directors is filled in accordance with the applicable rules governing appointments.

Non-attendance.

Non-attendance at a number of board meetings determined by the Société’s rules of internal management constitutes a vacancy in the cases and circumstances specified in those rules.”

c. S-14, s. 11, repealed.

7. Section 11 of the Act is repealed.

c. S-14, s. 12, am.

8. Section 12 of the Act is amended by replacing the first paragraph by the following paragraph:

Full-time position.

“**12.** The office of president and chief executive officer is a full-time position.”

c. S-14, ss. 12.1-12.3, added.

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

- Internal management. **“12.1.** The Société may establish rules for its internal management.
- Minutes of meetings. **“12.2.** The minutes of the meetings of the board of directors, approved by the board and certified by the chair, the president and chief executive officer, the secretary or another person authorized by the Société, are authentic.
- Documents and copies. The same applies to documents and copies of documents emanating from the Société or forming part of its records, if they are so certified.
- Remote participation. **“12.3.** 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.”
- c. S-14, s. 13, replaced. **10.** Section 13 of the Act is replaced by the following section:
- Power. **“13.** The Société may do whatever is necessary to carry out its objects.”
- c. S-14, s. 14, am. **11.** Section 14 of the Act is amended
- (1) by replacing paragraph *a* by the following paragraph:
- “(a) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government;”;
- (2) by striking out paragraph *d*.
- c. S-14, s. 16, repealed. **12.** Section 16 of the Act is repealed.
- c. S-14, s. 19, am. **13.** Section 19 of the Act is amended by replacing the first paragraph by the following paragraph:
- Activity report. **“19.** Not later than 30 June each year, the Société must report to the Minister of Transport on its activities for the preceding fiscal year.”
- c. S-14, ss. 1-5, 12, 14, 15, 17, 18, 20 and 21, am. **14.** Sections 1 to 5, 12, 14, 15, 17, 18, 20 and 21 of the Act are amended by replacing “The Company” and “Company” wherever they are found by “The Société” and “Société” respectively.
- c. G-1.02, Sched. I, am. **15.** Schedule I to the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “Société des Traversiers du Québec” in alphabetical order.
- 2006, c. 29, s. 52, am. **16.** Section 52 of the Act respecting contracting by public bodies (2006, chapter 29) is amended by striking out paragraph 8.
- Directors. **17.** The members of the board of directors of the Société des Traversiers du Québec in office on 21 November 2007 continue in office on the same terms until they are replaced or reappointed.

President and general manager.

The president and general manager of the Société continues in office on the same terms, for the unexpired portion of the term, as president and chief executive officer and 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 des Traversiers du Québec, enacted by section 5 of this Act.

Applicability of requirements.

18. The requirements relating to the number of independent directors on the board of directors of the Société des Traversiers du Québec and to the independence of the chair provided in the first paragraph of section 4 of the Act respecting the governance of state-owned enterprises and the requirement provided in the second paragraph of section 19 of that Act apply as of the date set by the Government. 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 a professional order of accountants, set out in the second paragraph of section 23 of the Act respecting the governance of state-owned enterprises.

Independent director status.

19. The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société des Traversiers du Québec in office on 21 November 2007 has the status of independent director.

Exception.

20. A member of the board of directors of the Société des Traversiers du Québec in office on 21 November 2007 who has not obtained the status of independent director under section 19 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of a committee referred to in that section until the number of independent directors on the board of the Société corresponds to two thirds of the membership.

Provisions applicable.

21. Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société des Traversiers du Québec from the fiscal year ending after 31 March 2008.

Provision applicable.

22. Paragraph *a* of section 14 of the Act respecting the Société des Traversiers du Québec continues to apply until the Government determines an amount under paragraph *a* of section 14 of that Act, replaced by section 11 of this Act.

Coming into force.

23. This Act comes into force on 22 November 2007.

2007, chapter 24

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ D'HABITATION DU QUÉBEC

Bill 29

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs and Regions

Introduced 17 October 2007

Passed in principle 30 October 2007

Passed 27 November 2007

Assented to 28 November 2007

Coming into force: 28 November 2007

Legislation amended:

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

Act respecting the Société d'habitation du Québec (R.S.Q., chapter S-8)

Explanatory notes

The purpose of this Act is to make the Société d'habitation du Québec subject to the Act respecting the governance of state-owned enterprises and to include new, specially adapted governance rules in the Société's constituting Act.

These new rules affect such aspects as the composition of the board of directors, at least two thirds of whose members, including the chair, must qualify as independent directors.

New rules are also to apply to the functioning of the board of directors, the establishment of committees under the board, and the disclosure and publication of information.

Lastly, the Act contains transitional provisions and consequential amendments.



Chapter 24

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ D'HABITATION DU QUÉBEC

[Assented to 28 November 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE SOCIÉTÉ D'HABITATION DU QUÉBEC

- c. S-8, s. 3.4, repealed. **1.** Section 3.4 of the Act respecting the Société d'habitation du Québec (R.S.Q., chapter S-8) is repealed.
- c. S-8, s. 6, replaced. **2.** Section 6 of the Act is replaced by the following section:
- Board of directors. **“6.** The Société is administered by a board of directors consisting of nine 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 and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. Board members are appointed for a term of up to four years.”
- c. S-8, s. 6.0.1, added. **3.** The Act is amended by inserting the following section after section 6:
- Committees. **“6.0.1.** The board of directors must strike a governance, ethics and human resources committee and an audit committee. The provisions of the Act respecting the governance of state-owned enterprises (chapter G-1.02) that concern the governance and ethics committee and the human resources committee apply to the governance, ethics and human resources committee.”
- c. S-8, s. 6.2, replaced. **4.** Section 6.2 of the Act is replaced by the following section:
- Chair. **“6.2.** The Government shall appoint the chair of the board of directors for a term of up to five years.”
- c. S-8, s. 8, repealed. **5.** Section 8 of the Act is repealed.
- c. S-8, s. 9, replaced. **6.** Section 9 of the Act is replaced by the following sections:
- Quorum. **“9.** The quorum at meetings of the board of directors is the majority of its members.
- Internal management. **“9.1.** The Société may establish rules for its internal management.”

c. S-8, s. 10, repealed.

7. Section 10 of the Act is repealed.

c. S-8, s. 12, am.

8. Section 12 of the Act is amended

(1) by replacing “for the unexpired portion of the term of the member to be replaced” in the second and third lines by “in accordance with the rules of appointment to the board”;

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

Non-attendance at meetings.

“Non-attendance at a number of board meetings determined by the Société’s rules of internal management constitutes a vacancy in the cases and circumstances specified in the rules.”

c. S-8, s. 13, replaced.

9. Section 13 of the Act is replaced by the following sections:

President and chief executive officer.

“13. On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer, taking into consideration the expertise and experience profile approved by the board.

Term.

The president and chief executive officer is appointed for a term of up to five years. The office of president and chief executive officer is a full-time position.

Remuneration.

The Government shall determine the remuneration and other conditions of employment of the president and chief executive officer.

Appointment.

“13.0.1. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 13 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

Absence.

“13.0.2. 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-8, s. 13.1, am.

10. Section 13.1 of the Act is amended by striking out the last sentence.

c. S-8, s. 13.2, am.

11. Section 13.2 of the Act is amended by striking out “of the president and chief executive officer and”.

c. S-8, s. 15, am.

12. Section 15 of the Act is amended by replacing “chairman of the board of directors” wherever it appears by “chair”.

c. S-8, s. 15.1, am.

13. Section 15.1 of the Act is amended

(1) by inserting “by the chair of the board of directors,” after “signed” in the second line of the first paragraph;

(2) by inserting “The chair of the board of directors,” at the beginning of the second paragraph.

- c. S-8, s. 23, am. **14.** Section 23 of the Act is amended by replacing “December” by “March”.
- c. S-8, s. 24, am. **15.** Section 24 of the Act is amended by replacing “June” in the first paragraph by “September”.
- c. S-8, s. 86, am. **16.** Section 86 of the Act is amended by striking out “adopt by-laws for its internal management and the conduct of its affairs and, if necessary,” in subparagraph *l* of the first paragraph.

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

- c. G-1.02, Sched. I, am. **17.** Schedule I to the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “Société d’habitation du Québec” in alphabetical order.

TRANSITIONAL PROVISIONS

- Independent directors. **18.** The requirements relating to the number of independent directors on the board of directors of the Société d’habitation du Québec and to the independence of the chair and the requirement provided in the second paragraph of section 19 of the Act respecting the governance of state-owned enterprises apply as of the date set by the Government. 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.
- Independent director status. **19.** The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société d’habitation du Québec in office on 27 November 2007 has the status of independent director.
- Exception. **20.** A member of the board of directors of the Société d’habitation du Québec in office on 27 November 2007 who has not obtained the status of independent director under section 19 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of a committee referred to in section 19 of the Act respecting the governance of state-owned enterprises until the number of independent directors on the board of the Société corresponds to two thirds of the board members.
- Current directors. **21.** The members of the board of directors of the Société d’habitation du Québec in office on 27 November 2007 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.
- Current chair and chief executive officer. The chair of the board of directors and the president and chief executive officer of the Société continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

- Provisions applicable. **22.** Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société d'habitation du Québec from the fiscal year beginning on 1 April 2008.
- Provisions applicable. **23.** Section 14 of this Act applies to the fiscal year of the Société d'habitation du Québec that began on 1 January 2007.
- Coming into force. **24.** This Act comes into force on 28 November 2007.

2007, chapter 25

AN ACT TO AMEND THE PROFESSIONAL CODE AND THE PHARMACY ACT

Bill 12

Introduced by Mr. Jacques P. Dupuis, Minister responsible for the administration of legislation respecting the professions

Introduced 15 June 2007

Passed in principle 6 November 2007

Passed 28 November 2007

Assented to 4 December 2007

Coming into force: 4 December 2007 except sections 3 to 6 and 10, which come into force on the date to be set by the Government but no later than 1 March 2008. However, section 10 ceases to have effect on 4 December 2008.

Legislation amended:

Professional Code (R.S.Q., chapter C-26)

Pharmacy Act (R.S.Q., chapter P-10)

Explanatory notes

This Act amends the Professional Code to set the minimum and maximum disciplinary fines at \$1,000 and \$12,500 and to double these amounts in the case of a subsequent offence. It also sets at \$1,500 and \$20,000 the minimum and maximum penal fines imposable on natural persons, and at \$3,000 and \$40,000 the minimum and maximum penal fines imposable on legal persons. Penal fines are also doubled in the case of a subsequent offence.

The Act provides that a person who knowingly helps or leads a member of a professional order to contravene the order's code of ethics is guilty of an offence.

The Act amends the Pharmacy Act to extend the regulatory powers of the Ordre des pharmaciens regarding certain contracts entered into by pharmacists in or for the practice of their profession. It also introduces rules applicable to the relocation of a pharmacy, and gives more flexibility to the rules relating to the control and supervision of pharmaceutical services provided in a pharmacy.

(Cont'd on next page)

Explanatory notes (Cont'd)

Finally, the Act establishes a transition period concerning certain rents accorded to physicians under agreements entered into prior to the coming into force of the Act.



Chapter 25

AN ACT TO AMEND THE PROFESSIONAL CODE AND THE PHARMACY ACT

[Assented to 4 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PROFESSIONAL CODE

c. C-26, s. 156, am. **1.** Section 156 of the Professional Code (R.S.Q., chapter C-26) is amended

(1) by replacing “of not less than \$600 nor more than \$6,000” in subparagraph *c* of the first paragraph by “of not less than \$1,000 nor more than \$12,500”;

(2) by adding the following sentence at the end of the third paragraph: “In the case of a subsequent offence, the minimum and maximum fines prescribed in that subparagraph are doubled.”

c. C-26, s. 188, am. **2.** Section 188 of the Code is amended

(1) by replacing “of not less than \$600 nor more than \$6,000” by “of not less than \$1,500 nor more than \$20,000 or, in the case of a legal person, of not less than \$3,000 nor more than \$40,000”;

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

Subsequent offence. “In the case of a subsequent offence, the minimum and maximum fines are doubled.”

c. C-26, s. 188.2.1, added. **3.** The Code is amended by inserting the following section after section 188.2:

Offence and penalty. **“188.2.1.** Every person who knowingly helps or, by encouragement, advice or consent, or by an authorization or order, but otherwise than by soliciting or receiving professional services from a member of an order, leads a member of a professional order to contravene a provision of the code of ethics adopted under section 87 is guilty of an offence and is liable, for each day the code of ethics is contravened, to the fine prescribed in section 188.”

c. C-26, s. 188.3, am. **4.** Section 188.3 of the Code is amended by replacing “188.1.2 or 188.2” by “188.1.2, 188.2 or 188.2.1”.

c. C-26, s. 189.1, am. **5.** Section 189.1 of the Code is amended by adding “or 188.2.1” at the end.

c. C-26, s. 191, am. **6.** Section 191 of the Code is amended

(1) by inserting “, 188.2.1” after “188.2” in the first paragraph;

(2) by replacing “officers, agents” in the first paragraph by “directors, officers, representatives, attorneys”.

PHARMACY ACT

c. P-10, s. 12, am. **7.** Section 12 of the Pharmacy Act (R.S.Q., chapter P-10) is amended by replacing subparagraph *d* of the first paragraph by the following subparagraph:

“(d) determine standards for certain contracts that pharmacists may enter into in or for the practice of their profession, the cases in which a contract must be sent to the secretary of the Order, including at the secretary’s request, and the terms governing their sending, including the filing of a report or accompanying information.”

c. P-10, s. 31, am. **8.** Section 31 of the Act is amended by replacing “unless every pharmaceutical service rendered therein is under the control and continuous supervision of a pharmacist” by “unless every pharmaceutical service provided in the establishment is rendered under the control and continuous supervision of a pharmacist or in accordance with the provisions of a regulation made under paragraph *h* of section 94 of the Professional Code”.

c. P-10, s. 32, am. **9.** Section 32 of the Act is amended

(1) by replacing “or permanently closes” in the first sentence of subsection 1 by “, permanently closes or relocates” and “or closing” in that sentence by “, closing or relocation”;

(2) by inserting the following sentence after the first sentence of subsection 1: “In the case of a relocation, the person must also state where the pharmacy will be situated.”;

(3) by replacing paragraphs *a* and *b* of subsection 1 by the following paragraphs:

“(a) in the case of the opening, closing or relocation of a pharmacy, at least 30 days but not later than 90 days before the opening, closing or relocation;

“(b) in the case of the acquisition or sale of a pharmacy, not later than the date of possession.”;

(4) by inserting “or company” after “partnership” in the first line of subsection 2, “or shareholder” after “partner” in the second line of that subsection and “or shareholders” after “partners” in the fourth line of that subsection.

FINAL PROVISIONS

Conditions.

10. No penal proceeding based on section 188.2.1 of the Professional Code, enacted by this Act, nor any complaint lodged under section 128 of that Code, may be instituted or brought if all of the following conditions are met:

(1) the alleged contravention is a contravention of paragraph 3 of section 73 of the Code of Ethics of Physicians as it reads on (*insert the date of coming into force of this section*) with regard to a benefit defined in section 73.1 of that Code;

(2) the agreement under which the benefit is granted was entered into before (*insert the date of coming into force of this section*) and was not modified or renewed, with the same benefit, after that date.

Coming into force.

11. This Act comes into force on 4 December 2007 except sections 3 to 6 and 10, which come into force on the date to be set by the Government but no later than 1 March 2008. However, section 10 ceases to have effect on 4 December 2008.

2007, chapter 26

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL, THE ACT RESPECTING THE SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC AND THE ACT RESPECTING THE SOCIÉTÉ DU GRAND THÉÂTRE DE QUÉBEC

Bill 30

Introduced by Madam Christine St-Pierre, Minister of Culture, Communications and the Status of Women

Introduced 17 October 2007

Passed in principle 30 October 2007

Passed 29 November 2007

Assented to 4 December 2007

Coming into force: 4 December 2007

Legislation amended:

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

Act respecting the Société de la Place des Arts de Montréal (R.S.Q., chapter S-11.03)

Act respecting the Société de télédiffusion du Québec (R.S.Q., chapter S-12.01)

Act respecting the Société du Grand Théâtre de Québec (R.S.Q., chapter S-14.01)

Explanatory notes

The purpose of this Act is to make the Société de la Place des Arts de Montréal, the Société de télédiffusion du Québec and the Société du Grand Théâtre de Québec subject to the Act respecting the governance of state-owned enterprises and to include new, specially adapted governance rules in each Société's constituting Act.

These new rules affect such aspects as the composition of the board of directors, at least two thirds of whose members, including the chair, must qualify as independent directors.

New rules are also to apply to the functioning of the board of directors, the establishment of committees under the board, and the disclosure and publication of information.

Lastly, the Act contains transitional provisions and consequential amendments.



Chapter 26

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL, THE ACT RESPECTING THE SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC AND THE ACT RESPECTING THE SOCIÉTÉ DU GRAND THÉÂTRE DE QUÉBEC

[Assented to 4 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL

c. S-11.03, s. 4,
replaced.

1. Section 4 of the Act respecting the Société de la Place des Arts de Montréal (R.S.Q., chapter S-11.03) is replaced by the following sections:

Board of directors.

“4. The Société is administered by a board of directors consisting of 11 members, including the chair and the president and chief executive officer.

Members.

After consultation with Ville de Montréal and with socio-economic and cultural bodies active throughout Québec or at a regional level, the Government shall appoint the members of the board, other than the chair and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. Members of the board are appointed for a term of up to four years.

Chair.

“4.1. The Government shall appoint the chair of the board of directors for a term of up to five years.

President and chief
executive officer.

“4.2. On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer, taking into consideration the expertise and experience profile established by the board.

Term.

The president and chief executive officer is appointed for a term of up to five years. The office of president and chief executive officer is a full-time position.

Appointment.

“4.3. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 4.2 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the members of the board.

Absence.	“4.4. 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-11.03, s. 5, am.	2. Section 5 of the Act is amended (1) by adding the following paragraph at the beginning:
Conditions of employment.	“The Government shall determine the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.”; (2) by replacing “The members of the board of the Corporation” in the first line by “The other members of the board of directors”.
c. S-11.03, s. 6, repealed.	3. Section 6 of the Act is repealed.
c. S-11.03, s. 7, am.	4. Section 7 of the Act is amended by replacing “of the Société” in the first line by “of the board of directors”.
c. S-11.03, s. 8, am.	5. Section 8 of the Act is amended by replacing “Five members are a quorum at sittings of the Société” by “The quorum at meetings of the board is the majority of its members”.
c. S-11.03, ss. 9-15, repealed.	6. Sections 9 to 15 of the Act are repealed.
c. S-11.03, s. 16, am.	7. Section 16 of the Act is amended by replacing “The secretary and the other” in the first line of the first paragraph by “The”.
c. S-11.03, s. 17, replaced.	8. Section 17 of the Act is replaced by the following section:
Internal management.	“17. The Société may make by-laws for its internal management.
Non-attendance at meetings.	The by-laws may provide in particular that failure to attend a specific number of board meetings constitutes a vacancy in the cases and circumstances specified in the by-law.”
c. S-11.03, s. 18, repealed.	9. Section 18 of the Act is repealed.
c. S-11.03, s. 26, replaced.	10. Section 26 of the Act is replaced by the following section:
Strategic plan.	“26. The Société’s strategic plan must be consistent with the strategic directions and objectives the Minister gives the Société.”
c. S-11.03, s. 30, am.	11. Section 30 of the Act is amended by striking out “or by an auditor recommended by the Société with the approval of the Government” at the end.
c. S-11.03, s. 32, am.	12. Section 32 of the Act is amended by replacing “Corporation” wherever it appears by “Société”.

ACT RESPECTING THE SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC

c. S-12.01, s. 5,
replaced.

13. Section 5 of the Act respecting the Société de télédiffusion du Québec (R.S.Q., chapter S-12.01) is replaced by the following sections:

Board of directors.

“5. The Société is administered by a board of directors consisting of 11 members, including the chair and the president and chief executive officer.

Members.

After consultation with bodies considered by the Minister to be representative of the sectors concerned by the activities of the Société, the Government shall appoint the members of the board, other than the chair and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. At least three of the members must come from various regions of Québec, other than the Montréal region.

Term.

Members of the board, other than the chair and the president and chief executive officer, are appointed for a term of up to four years.

Chair.

“5.1. The Government shall appoint the chair of the board of directors for a term of up to five years.

President and chief
executive officer.

“5.2. On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer, taking into consideration the expertise and experience profile established by the board.

Term.

The president and chief executive officer is appointed for a term of up to five years. The office of president and chief executive officer is a full-time position.

Appointment.

“5.3. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 5.2 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the members of the board.

Absence.

“5.4. 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-12.01, s. 6,
repealed.

14. Section 6 of the Act is repealed.

c. S-12.01, ss. 8 and 9,
repealed.

15. Sections 8 and 9 of the Act are repealed.

c. S-12.01, s. 10, am.

16. Section 10 of the Act is amended by striking out the second paragraph.

c. S-12.01, ss. 11 and
14, repealed.

17. Sections 11 and 14 of the Act are repealed.

c. S-12.01, s. 15, am.

18. Section 15 of the Act is amended by replacing the second paragraph by the following paragraph:

Non-attendance at meetings. “The by-laws may provide in particular that failure to attend a specific number of board meetings constitutes a vacancy in the cases and circumstances specified in the by-law.”

c. S-12.01, s. 19, am. **19.** Section 19 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “the plan” in the first line of the second paragraph by “the Société’s strategic plan provided for in section 34 of the Act respecting the governance of state-owned enterprises (chapter G-1.02)” and by adding the following sentence at the end of that paragraph: “The strategic plan is not subject to section 35 of that Act.”

c. S-12.01, s. 21, am. **20.** Section 21 of the Act is amended by replacing “March” by “August”.

c. S-12.01, ss. 24 and 25, am. **21.** Sections 24 and 25 of the Act are amended by replacing “chairman” wherever it appears by “chair”.

c. S-12.01, s. 28.1, added. **22.** The Act is amended by adding the following section after section 28:

Information. **“28.1.** The Société must also provide the Minister with any information the Minister may require concerning the Société.”

ACT RESPECTING THE SOCIÉTÉ DU GRAND THÉÂTRE DE QUÉBEC

c. S-14.01, s. 4, replaced. **23.** Section 4 of the Act respecting the Société du Grand Théâtre de Québec (R.S.Q., chapter S-14.01) is replaced by the following sections:

Board of directors. **“4.** The Société is administered by a board of directors consisting of nine members, including the chair and the president and chief executive officer.

Members. After consultation with Ville de Québec and with socio-economic and cultural bodies active throughout Québec or at a regional level, the Government shall appoint the members of the board, other than the chair and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. Members of the board are appointed for a term of up to four years.

Chair. **“4.1.** The Government shall appoint the chair of the board of directors for a term of up to five years.

President and chief executive officer. **“4.2.** On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer, taking into consideration the expertise and experience profile established by the board.

- Term. The president and chief executive officer is appointed for a term of up to five years. The office of president and chief executive officer is a full-time position.
- Appointment. “**4.3.** If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 4.2 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the members of the board.
- Absence. “**4.4.** 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.
- Committees. “**4.5.** The board of directors must strike an audit committee and a governance, ethics and human resources committee. The provisions of the Act respecting the governance of state-owned enterprises (chapter G-1.02) that concern the governance and ethics committee and the human resources committee apply to the governance, ethics and human resources committee.”
- c. S-14.01, s. 5, am. **24.** Section 5 of the Act is amended
- (1) by adding the following paragraph at the beginning:
- Conditions of employment. “The Government shall determine the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.”;
- (2) by replacing “The members of the board of the Société” in the first line by “The other members of the board of directors”.
- c. S-14.01, s. 6, repealed. **25.** Section 6 of the Act is repealed.
- c. S-14.01, s. 7, am. **26.** Section 7 of the Act is amended by replacing “of the Société” in the first line by “of the board of directors”.
- c. S-14.01, s. 7, am. **27.** Section 8 of the Act is amended by replacing “Five members are a quorum at sittings of the Société” by “The quorum at meetings of the board is the majority of its members”.
- c. S-14.01, ss. 9-15, repealed. **28.** Sections 9 to 15 of the Act are repealed.
- c. S-14.01, s. 16, am. **29.** Section 16 of the Act is amended by replacing “The secretary and the other” in the first line of the first paragraph by “The”.
- c. S-14.01, s. 17, replaced. **30.** Section 17 of the Act is replaced by the following section:
- Internal management. “**17.** The Société may make by-laws for its internal management.

Non-attendance at meetings. The by-laws may provide in particular that failure to attend a specific number of board meetings constitutes a vacancy in the cases and circumstances specified in the by-law.”

c. S-14.01, s. 18, repealed. **31.** Section 18 of the Act is repealed.

c. S-14.01, s. 26, replaced. **32.** Section 26 of the Act is replaced by the following section:

Strategic plan. “**26.** The Société’s strategic plan must be consistent with the strategic directions and objectives the Minister gives the Société.”

c. S-14.01, s. 30, am. **33.** Section 30 of the Act is amended by striking out “or by an auditor recommended by the Société with the approval of the Government”.

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

c. G-1.02, Sched. I, am. **34.** Schedule I to the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “Société de la Place des Arts de Montréal”, “Société de télédiffusion du Québec” and “Société du Grand Théâtre de Québec” in alphabetical order.

TRANSITIONAL AND FINAL PROVISIONS

Independent directors. **35.** The requirements relating to the number of independent members on the board of directors of the Société de la Place des Arts de Montréal and to the independence of the chair provided in the first paragraph of section 4 of the Act respecting the governance of state-owned enterprises and the requirement provided in the second paragraph of section 19 of that Act apply as of the date set by the Government. That date must be set as soon as possible and the sections are to apply not later than 14 December 2011.

Audit committee. The same applies to the requirement that the audit committee include a member of a professional order of accountants, set out in the second paragraph of section 23 of the Act respecting the governance of state-owned enterprises.

Independent director status. **36.** The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société de la Place des Arts de Montréal in office on 3 December 2007 has the status of independent director.

Exception. **37.** A member of the board of directors of the Société de la Place des Arts de Montréal in office on 3 December 2007 who has not obtained the status of independent director under section 36 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of a committee referred to in that section until the number of independent directors on the board corresponds to two thirds of the membership.

Current directors.	38. The members of the board of directors of the Société de la Place des Arts de Montréal, including the chair, in office on 3 December 2007 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.
Current director general.	39. The director general of the Société de la Place des Arts de Montréal in office on 3 December 2007 continues in office as president and chief executive officer on the same terms, for the unexpired portion of the term, until replaced or reappointed.
Strategic plan.	40. For the purposes of sections 34 and 35 of the Act respecting the governance of state-owned enterprises, the three-year activity plan drawn up by the Société de la Place des Arts de Montréal under section 26 of the Act respecting the Société de la Place des Arts de Montréal and in force on 4 December 2007 is considered to be its strategic plan.
Provisions applicable.	41. Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société de la Place des Arts de Montréal from the fiscal year that ends after 31 August 2008.
Independent directors.	42. The requirements relating to the number of independent members of the board of directors of the Société de télédiffusion du Québec and to the independence of the chair provided in the first paragraph of section 4 of the Act respecting the governance of state-owned enterprises and the requirement provided in the second paragraph of section 19 of that Act apply as of the date set by the Government. The date must be set as soon as possible and the sections are to apply not later than 14 December 2011.
Audit committee.	The same applies to the requirement that the audit committee include a member of a professional order of accountants, set out in the second paragraph of section 23 of the Act respecting the governance of state-owned enterprises.
Independent director status.	43. The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société de télédiffusion du Québec in office on 3 December 2007 has the status of independent director.
Exception.	44. A member of the board of directors of the Société de télédiffusion du Québec in office on 3 December 2007 who has not obtained the status of independent director under section 43 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of a committee referred to in that section until the number of independent directors on the board corresponds to two thirds of the membership.
Current directors.	45. The members of the board of directors of the Société de télédiffusion du Québec in office on 3 December 2007 continue in office on the same terms until they are replaced or reappointed, except the member of the personnel of the Société, whose term of office ends on 4 December 2007.

Current president and chief executive officer.	The president and chief executive officer of the Société continues in office on the same terms, for the unexpired portion of the term, until replaced or reappointed.
Requirements.	46. The Société de télédiffusion du Québec must meet the requirements provided in section 34 of the Act respecting the governance of state-owned enterprises not later than 31 August 2009.
Provisions applicable.	47. Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société de télédiffusion du Québec from the fiscal year that ends after 31 August 2008.
Independent directors.	48. The requirements relating to the number of independent members of the board of directors of the Société du Grand Théâtre de Québec and to the independence of the chair provided in the first paragraph of section 4 of the Act respecting the governance of state-owned enterprises and the requirement provided in the second paragraph of section 19 of that Act apply as of the date set by the Government. The date must be set as soon as possible and the sections are to apply not later than 14 December 2011.
Audit committee.	The same applies to the requirement that the audit committee include a member of a professional order of accountants, set out in the second paragraph of section 23 of the Act respecting the governance of state-owned enterprises.
Independent director status.	49. The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société du Grand Théâtre de Québec in office on 3 December 2007 has the status of independent director.
Exception.	50. A member of the board of directors of the Société du Grand Théâtre de Québec in office on 3 December 2007 who has not obtained the status of independent director under section 49 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of a committee referred to in that section until the number of independent directors on the board corresponds to two thirds of the membership.
Current directors.	51. The members of the board of directors of the Société du Grand Théâtre de Québec, including the chair, in office on 3 December 2007 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.
Current director general.	52. The director general of the Société du Grand Théâtre de Québec in office on 3 December 2007 continues in office as president and chief executive officer on the same terms, for the unexpired portion of the term, until replaced or reappointed.
Strategic plan.	53. For the purposes of sections 34 and 35 of the Act respecting the governance of state-owned enterprises, the three-year activity plan drawn up by the Société du Grand Théâtre de Québec under section 26 of the Act

respecting the Société du Grand Théâtre de Québec and in force on 4 December 2007 is considered to be its strategic plan.

Provisions applicable. **54.** Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société du Grand Théâtre de Québec from the fiscal year that ends after 31 August 2008.

Transitional provisions. **55.** In addition to the transitional provisions in this Act, the Government may, by a regulation made before 4 December 2008, enact any other transitional provision or measure useful for the purposes of this Act.

Publication requirement. A regulation made 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).

Coming into force. **56.** This Act comes into force on 4 December 2007.

2007, chapter 27

AN ACT TO REPEAL THE ACT TO ESTABLISH A SPECIAL OLYMPIC FUND AND TO AMEND OTHER LEGISLATIVE PROVISIONS

Bill 34

Introduced by Madam Monique Jérôme-Forget, Minister of Finance

Introduced 31 October 2007

Passed in principle 22 November 2007

Passed 30 November 2007

Assented to 4 December 2007

**Coming into force: 1 January 2008, except section 1, which comes into force on
1 February 2008**

Legislation amended:

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

Act respecting the Régie des installations olympiques (R.S.Q., chapter R-7)

Legislation repealed:

Act to establish a special olympic fund (1976, chapter 14)

Explanatory notes

This Act repeals the Act to establish a special olympic fund and terminates payment of part of the tobacco tax into the fund as provided under the Tobacco Tax Act. The Act also amends the Act respecting the Régie des installations olympiques so that the transfer of the Olympic installations to Ville de Montréal may be postponed to a date to be set by the Government.



Chapter 27

AN ACT TO REPEAL THE ACT TO ESTABLISH A SPECIAL OLYMPIC FUND AND TO AMEND OTHER LEGISLATIVE PROVISIONS

[Assented to 4 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- | | |
|--------------------------|--|
| 1976, c. 14, repealed. | 1. The Act to establish a special olympic fund (1976, chapter 14) is repealed. |
| c. 1-2, s. 18, repealed. | 2. Section 18 of the Tobacco Tax Act (R.S.Q., chapter I-2) is repealed. |
| c. R-7, s. 23, am. | 3. Section 23 of the Act respecting the Régie des installations olympiques (R.S.Q., chapter R-7) is amended by replacing “As soon as, in the opinion of the Government, the loans and advances obtained from the Minister of Finance have been repaid and the loans and obligations of the board guaranteed by the Minister of Finance have been repaid and discharged,” in the second paragraph by “On the date set by the Government,”. |
| Sums accumulated. | 4. The sums accumulated in the special olympic fund as at 31 January 2008 are paid into the consolidated revenue fund. |
| Coming into force. | 5. This Act comes into force on 1 January 2008, except section 1, which comes into force on 1 February 2008. |

2007, chapter 28

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

Bill 38

Introduced by Madam Monique Jérôme-Forget, Minister of Government Services

Introduced 31 October 2007

Passed in principle 22 November 2007

Passed 30 November 2007

Assented to 4 December 2007

Coming into force: 4 December 2007

Legislation amended:

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1)

Explanatory notes

The object of this Act is to make new rules of governance applicable to the Société immobilière du Québec. The Act thus amends the Act respecting the Société immobilière du Québec and subjects the Société to the Act respecting the governance of state-owned enterprises.

The new rules determine the composition, operation and responsibilities of the Société's board of directors. Furthermore, new rules concerning the disclosure and publication of information as well as the presentation of a strategic plan will apply to the Société under the Act respecting the governance of state-owned enterprises.

Lastly, the Act includes consequential amendments and transitional provisions.



Chapter 28

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

[Assented to 4 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. S-17.1, s. 4,
replaced.

1. Section 4 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) is replaced by the following section:

Board of directors.

“4. The Société is administered by a board of directors consisting of nine members, including the chair and the president and chief executive officer.

Members.

The Government appoints the members of the board of directors, other than the chair and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. Board members are appointed for a term of up to four years.”

c. S-17.1, s. 6,
replaced.

2. Section 6 of the Act is replaced by the following section:

Chair.

“6. The Government appoints the chair of the board of directors for a term of up to five years.”

c. S-17.1, s. 7,
replaced.

3. Section 7 of the Act is replaced by the following sections:

President and chief
executive officer.

“7. On the recommendation of the board of directors, the Government appoints the president and chief executive officer, taking into consideration the expertise and experience profile approved by the board.

Term.

The president and chief executive officer is appointed for a term of up to five years. The office of president and chief executive officer is a full-time position.

Appointment.

“7.1. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 7 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

Absence.

“7.2. 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-17.1, s. 8, am.

4. Section 8 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:

Vacancy.	“A vacancy on the board of directors is filled in accordance with the rules of appointment to the board.
Non-attendance at meetings.	Non-attendance at a number of board meetings determined by by-law of the Société constitutes a vacancy in the cases and circumstances specified in the by-law.”
c. S-17.1, s. 10, repealed.	5. Section 10 of the Act is repealed.
c. S-17.1, s. 11, am.	6. Section 11 of the Act is amended (1) by inserting the following paragraph before the first paragraph:
Conditions of employment.	“11. The Government determines the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.”; (2) by replacing “members of the board of directors, other than the president of the Société,” in the first paragraph by “other members of the board of directors”.
c. S-17.1, s. 12, am.	7. Section 12 of the Act is amended (1) by striking out the first paragraph; (2) by replacing “the president or any” in the first line of the second paragraph by “an”.
c. S-17.1, s. 13, repealed.	8. Section 13 of the Act is repealed.
c. S-17.1, s. 15, am.	9. Section 15 of the Act is amended by inserting “and internal management by-laws” after “14” in the second paragraph.
c. S-17.1, s. 16, am.	10. Section 16 of the Act is amended (1) by replacing “chairman” in the second line by “chair of the board, the president and chief executive officer”; (2) by replacing “by-laws of internal management of the Société” in the third line by “Société’s by-laws”.
c. S-17.1, s. 38, am.	11. Section 38 of the Act is amended (1) by striking out the first paragraph; (2) by striking out “, also,” in the second paragraph.

- c. S-17.1, s. 41, am. **12.** Section 41 of the Act is amended by inserting “concerning the Société and any subsidiary of the Société” after “information” in the second paragraph.
- c. S-17.1, s. 43, am. **13.** Section 43 of the Act is amended by replacing the first sentence by the following sentence: “The books and accounts of the Société are audited by the Auditor General every year and every time the Government orders them audited.”
- c. S-17.1, s. 45, replaced.
Information. **14.** Section 45 of the Act is replaced by the following section:

“**45.** The Société must also provide the Minister with any information the Minister may require concerning the Société or its subsidiaries.”
- c. S-17.1, ss. 17, 60 and 63, am. **15.** Sections 17, 60 and 63 of the Act are amended by replacing “president of the Société” and “president” by “president and chief executive officer of the Société” and “president and chief executive officer”, respectively.
- c. S-17.1, ss. 9, 48, 49 and 50, am. **16.** Sections 9, 48, 49 and 50 of the Act are amended by replacing “chairman” wherever it appears by “chair”.
- c. G-1.02, Sched. I, am. **17.** Schedule I to the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “Société immobilière du Québec” in alphabetical order.

TRANSITIONAL PROVISIONS

- Independent directors. **18.** The requirements relating to the number of independent members on the board of directors of the Société immobilière du Québec enacted by section 4 of the Act respecting the governance of state-owned enterprises and the requirement provided in the second paragraph of section 19 of that Act apply as of the date set by the Government. The date must be set as soon as possible and the sections are to apply not later than 14 December 2011.
- Audit committee. The same applies to the requirement that the audit committee include a member of a professional order of accountants, set out in the second paragraph of section 23 of that Act.
- Independent director status. **19.** The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société immobilière du Québec in office on 3 December 2007 has the status of independent director.
- Exception. **20.** A member of the board of directors of the Société immobilière du Québec in office on 3 December 2007 who has not obtained the status of independent director under section 19 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of

a committee referred to in section 19 of the Act respecting the governance of state-owned enterprises until the number of independent directors on the board corresponds to two thirds of the membership.

Current directors and president and chief executive officer.

21. The members of the board of directors of the Société immobilière du Québec, and the president and chief executive officer, in office on 3 December 2007 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

Strategic plan.

22. For the purposes of sections 34 and 35 of the Act respecting the governance of state-owned enterprises, the Société immobilière du Québec must submit its strategic plan to the Government not later than 31 March 2009.

Provisions applicable.

23. Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société immobilière du Québec from the fiscal year that begins on 1 April 2008.

Coming into force.

24. This Act comes into force on 4 December 2007.

2007, chapter 29

AN ACT TO AMEND VARIOUS ELECTORAL LEGISLATION WITH REGARD TO THE IDENTIFICATION OF ELECTORS

Bill 43

Introduced by Mr. Benoît Pelletier, Minister responsible for the Reform of Democratic Institutions

Introduced 6 November 2007

Passed in principle 14 November 2007

Passed 4 December 2007

Assented to 4 December 2007

Coming into force: 4 December 2007

Legislation amended:

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)

Explanatory notes

This Act amends three electoral Acts to ensure that electors show their faces to identify themselves before they vote.

However, the Act enables electors who are unable to show their face for reasons of physical health the chief electoral officer considers valid to obtain an authorization to identify themselves without showing their face.



Chapter 29

AN ACT TO AMEND VARIOUS ELECTORAL LEGISLATION WITH REGARD TO THE IDENTIFICATION OF ELECTORS

[Assented to 4 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

c. E-2.2, s. 213.2, am. **1.** Section 213.2 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended

(1) by inserting “show his face and” before “meet” in subparagraph 3 of the first paragraph;

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

Valid reasons.

“Despite subparagraphs 2 and 3 of the first paragraph, an elector who is unable to show his face for reasons of physical health that are considered valid by the chief electoral officer or any person designated by the chief electoral officer for that purpose may obtain an authorization allowing him to be identified without showing his face, provided he first signs the sworn statement provided for that purpose in the presence of the members of the verification panel.

Authorization.

The chairman of the verification panel shall give the elector the authorization described in the third paragraph.”

c. E-2.2, s. 215, am.

2. Section 215 of the Act is amended by replacing “shall produce as identification, notwithstanding any incompatible provision,” in the first and second lines of the third paragraph by “shall show his face and identify himself, notwithstanding any incompatible provision, by producing”.

ACT RESPECTING SCHOOL ELECTIONS

c. E-2.3, s. 112.2, am.

3. Section 112.2 of the Act respecting school elections (R.S.Q., chapter E-2.3) is amended

(1) by inserting “show his face and” before “meet” in subparagraph 3 of the first paragraph;

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

Valid reasons.

“Despite subparagraphs 2 and 3 of the first paragraph, an elector who is unable to show his face for reasons of physical health that are considered valid by the chief electoral officer or any person designated by the chief electoral officer for that purpose may obtain an authorization allowing him to be identified without showing his face, provided he first signs the sworn statement provided for that purpose in the presence of the members of the verification panel.

Authorization.

The chairman of the verification panel shall give the elector the authorization described in the third paragraph.”

c. E-2.3, s. 114, am.

4. Section 114 of the Act is amended by replacing “shall produce as identification, notwithstanding any incompatible provision,” in the first and second lines of the second paragraph by “shall show his face and identify himself, notwithstanding any incompatible provision, by producing”.

ELECTION ACT

c. E-3.3, s. 335.2, am.

5. Section 335.2 of the Election Act (R.S.Q., chapter E-3.3) is amended

(1) by inserting “show his face and” before “meet” in subparagraph 3 of the first paragraph;

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

Valid reasons.

“Despite subparagraphs 2 and 3 of the first paragraph, an elector who is unable to show his face for reasons of physical health that are considered valid by the chief electoral officer or any person designated by the chief electoral officer for that purpose may obtain an authorization allowing him to be identified without showing his face, provided he first signs the sworn statement provided for that purpose in the presence of the members of the verification panel.

Authorization.

The chairman of the verification panel shall give the elector the authorization described in the third paragraph.”

c. E-3.3, s. 337, am.

6. Section 337 of the Act is amended by replacing “shall produce as identification, notwithstanding any incompatible provision,” in the first and second lines of the second paragraph by “shall show his face and identify himself, notwithstanding any incompatible provision, by producing”.

Coming into force.

7. This Act comes into force on 4 December 2007.

2007, chapter 30

AN ACT TO PROTECT PERSONS WITH REGARD TO ACTIVITIES INVOLVING FIREARMS AND AMENDING THE ACT RESPECTING SAFETY IN SPORTS

Bill 9

Introduced by Mr. Jacques P. Dupuis, Minister of Public Security

Introduced 15 June 2007

Passed in principle 20 November 2007

Passed 13 December 2007

Assented to 13 December 2007

**Coming into force: on the date or dates to be set by the Government but not later than
1 September 2008**

Legislation amended:

Act respecting safety in sports (R.S.Q., chapter S-3.1)

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

Regulation amended:

Educational Childcare Regulation

Explanatory notes

This Act prohibits the possession of firearms in the buildings and on the grounds of childcare facilities and educational institutions and in conveyances used for public transportation and school transportation. By government regulation, any other institution may be added to those listed in the Act.

The Act also regulates target shooting with restricted and prohibited firearms in shooting clubs and shooting ranges, in particular by requiring operators to obtain a licence. Compliance with safety regulations, and the keeping of a register of users' and members' frequentation of the facilities, are among the other requirements set forth in the Act. In addition, a person wishing to engage in target shooting must be a member of a shooting club, meet the conditions for continued membership and obtain an attestation of competency in the safe use of firearms.

(Cont'd on next page)

Explanatory notes (Cont'd)

Under this Act, the personnel of educational institutions, public transportation and school transportation drivers and admission attendants and persons responsible for shooting clubs and shooting ranges are required to report to police any behaviour indicating that an individual may endanger the safety of the individual or another person by the use of a firearm. Certain professionals are authorized to report such behaviour despite obligations of confidentiality and professional secrecy.



Chapter 30

AN ACT TO PROTECT PERSONS WITH REGARD TO ACTIVITIES INVOLVING FIREARMS AND AMENDING THE ACT RESPECTING SAFETY IN SPORTS

[Assented to 13 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT TO PROTECT PERSONS WITH REGARD TO ACTIVITIES INVOLVING FIREARMS

Purpose.	1. The purpose of this Act is, among other things, to protect persons who frequent the premises of a designated institution, including the grounds of the institution and the structures standing on those grounds.
Designated institutions.	<p>The following are designated institutions:</p> <p>(1) childcare centres and day care centres within the meaning of the Educational Childcare Act (R.S.Q., chapter S-4.1.1);</p> <p>(2) nursery schools within the meaning of section 153 of that Act;</p> <p>(3) schools that provide childcare services, preschools, elementary and secondary schools, postsecondary colleges, general and vocational colleges, vocational training centres, adult education centres, and universities.</p>
Home childcare.	This Act and its regulations apply, with the necessary modifications, to premises where home childcare is provided, regardless of whether the childcare provider is a recognized home childcare provider under the Educational Childcare Act.
Public transportation.	This Act also seeks to protect persons who use public transportation, with the exception of taxis, and those who use school transportation.
Power to designate or exempt.	The Government may, by regulation, designate institutions other than those mentioned in the second paragraph, exempt from the application of this Act any institution mentioned in that paragraph or certain of its premises, or exempt from the application of this Act certain means of public transportation, in the cases and under the conditions that it determines.
Prohibition.	2. No person may be in possession of a firearm within the meaning of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) on the premises of a designated institution. This also applies to public transportation, with the exception of taxis, and to school transportation.

Fine.	A person who contravenes the first paragraph is guilty of an offence and liable to a fine of \$500 to \$5,000.
Exceptions.	3. Section 2 does not apply to public officers within the meaning of section 117.07 of the Criminal Code, to persons authorized to bear firearms for the protection of their own or another's life or for use in the course of their lawful professional activity, or to persons designated by government regulation, with regard to the responsibilities they assume or the activities they exercise and under the conditions determined in the regulation.
Authorization by Minister.	4. The Minister may exceptionally authorize an activity involving firearms to take place on the premises of a designated institution, in the cases, for the duration and under the conditions determined by the Minister.
Search and seizure.	5. A peace officer who has reasonable grounds to believe that a person is contravening section 2 may, without a warrant, search that person and the person's immediate environment, and seize any firearm in the person's possession.
Return of firearm.	A firearm thus seized may be detained for a period of 90 days. At the end of that period it must be given back to the owner unless that person is not in compliance with the Firearms Act (Statutes of Canada, 1995, chapter 39) or detention of the firearm is required for legal proceedings.
Confiscation.	When a person is found guilty of an offence under section 2, the judge may, on application by the prosecuting party, declare the seized firearm to be confiscated.
Provisions applicable.	The provisions of articles 129 to 141 of the Code of Penal Procedure (R.S.Q., chapter C-25.1) that relate to the custody, detention and disposition of things seized, and are complementary to and not incompatible with this section, apply with the necessary modifications.
Mandatory notification.	6. A teacher, professional or other person working at a designated institution who has reasonable grounds to believe that a person is contravening section 2, or that a firearm is on the premises of the institution, must advise the police of the situation immediately. This also applies to public transportation or school transportation admission attendants and drivers with regard to persons who use such transportation.
Unsafe behaviour.	7. A teacher or a professional occupying a management position at a designated institution who has reasonable grounds to believe that a person on the premises of the institution is behaving in such a way as to compromise the safety of that person or another person by the use of a firearm, must report that behaviour to the police, providing the latter only with such information as is required to facilitate police intervention. This also applies to public transportation or school transportation admission attendants and drivers with regard to persons who use such transportation.

Authorized reporting.	8. A professional referred to in the second paragraph who, in the course of exercising his or her profession, has reasonable grounds to believe that a person is behaving in such a way as to compromise the safety of that person or another person by the use of a firearm, is authorized to report that behaviour to the police, providing the latter only with such information as is required to facilitate police intervention, including information protected by professional secrecy and despite any provision binding the professional to maintain confidentiality, particularly in matters regarding health and social services.
Professionals.	For the purposes of this section, a professional is <ol style="list-style-type: none"> (1) a physician; (2) a psychologist; (3) a vocational guidance counsellor or psychoeducator; (4) a nurse; or (5) a social worker or marriage and family therapist.
Regulatory power.	The Government may, by regulation, make the provisions of the first paragraph applicable to a professional not mentioned in the second paragraph.
Exemption.	A professional referred to in this section who is in the situation described in this section is not required to comply with section 6.
Projectile injuries.	9. A director of an institution that operates a hospital centre or local community service centre within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-4.2), or a person designated by the director, must report to the police any instance of a person being treated in the institution for an injury caused by a projectile from a firearm, specifying only the person's identity, if known, and the name of the institution. This information is communicated orally and as soon as is practicably possible, considering the importance of not hampering the treatment of the person concerned or disrupting the normal course of the institution's activities.
Regulatory powers.	The Government may, by regulation, <ol style="list-style-type: none"> (1) in the cases and under the conditions it determines, make other health establishments or private health facilities operated by physicians subject to the obligation to report to the police as set out in the first paragraph, which private health facilities must designate a person within the facility to assume that obligation; (2) determine any other information to be reported to the police to facilitate their intervention; and (3) specify any other requirement regarding a report to the police.

- Immunity. **10.** A person cannot be prosecuted for acts performed in good faith in accordance with sections 6 to 9.
- Confidentiality. No person may divulge or be compelled to divulge the identity of a person who acts in accordance with those sections, despite section 88 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1).
- Notification and verification. **11.** The clerk of the Court of Québec must inform the chief firearms officer immediately of an application referred to in article 778 of the Code of Civil Procedure (R.S.Q., chapter C-25) relating to a person whose mental state presents a danger to that person or to other persons and provide the chief firearms officer with the name, address and date of birth of the person and with the court file number. The chief firearms officer must verify whether the person is in possession of a firearm, has access to a firearm or holds a licence to acquire a firearm. If the verification proves negative, the chief firearms officer must destroy the information five years after being so informed.
- Previous application. At the request of the chief firearms officer, the clerk confirms whether or not a person identified by the officer and applying for a licence or authorization under the Firearms Act has previously been the subject of an application referred to in article 778 of the Code of Civil Procedure. If so, the clerk provides the chief firearms officer with the court file number relating to the application.
- Chief firearms officer. The chief firearms officer is the person designated by the Minister of Public Security to act as such in Québec under the Firearms Act.
- Fine. **12.** Any person who contravenes a regulation under this Act, other than a regulation under section 9, is guilty of an offence and liable to a fine of \$500 to \$5,000.
- Minister responsible. **13.** The Minister of Public Security is responsible for the administration of this Act.

ACT RESPECTING SAFETY IN SPORTS

- c. S-3.1, Chap. V.3, ss. 46.24-46.43, added. **14.** The Act respecting safety in sports (R.S.Q., chapter S-3.1) is amended by inserting the following chapter after Chapter V.2:

“CHAPTER V.3**“TARGET SHOOTING****“DIVISION I****“SHOOTING CLUB AND SHOOTING RANGE**

- Licence. **“46.24.** No person may operate a shooting club or shooting range without a licence from the Minister of Public Security.
- Shooting club. A shooting club is a sports body whose activities consist in the practice of the sport of target shooting, or the holding of target shooting competitions, with restricted or prohibited firearms.
- Shooting range. A shooting range is a place designed or adapted for safe target shooting with restricted or prohibited firearms on a regular and structured basis, but does not include a shooting range exempted from the obligation to be approved under the Firearms Act (Statutes of Canada, 1995, chapter 39) or the regulations.
- Interpretation. The terms “restricted firearm” and “prohibited firearm” have the meanings assigned to them by section 84 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46).
- Conditions. **“46.25.** The Minister issues a shooting club licence, covering the shooting ranges that the club is authorized to operate, or a shooting range licence to a person that meets the conditions and pays the duties and fees prescribed by government regulation. Only a non-profit body may be issued a shooting club licence.
- Refusal. The Minister may refuse to issue a licence if, in the Minister’s view, it is in the interest of public safety to do so.
- Renewal. **“46.26.** A licence is issued for a five-year period; it may be renewed for the same period, if the conditions for the issuance of the initial licence are met and the duties and fees prescribed by government regulation are paid.
- Shorter period. Where special circumstances justify it, the Minister may determine that a licence is to be valid for a shorter period.
- Transferability. **“46.27.** Shooting club licences and shooting range licences cannot be transferred.
- Register. **“46.28.** Licence holders must keep a register of the use made of their premises by the members and users. This register must contain the dates and times of arrival and departure of each member and user, as well as any other information prescribed by government regulation.

- Information. On being requested to do so, licence holders must send to the Minister any information contained in the register the latter may require, within the time specified by the Minister.
- New attestation. **“46.29.** Holders of a shooting club licence must revoke or refuse to renew the membership of a person who, for at least one year, has not practised the sport of target shooting at the shooting range to which membership gives access, unless the person shows a new attestation to the effect that the person has passed a competency test in the safe use of restricted firearms or prohibited firearms, or shows proof of having, during the past year, practised the sport of target shooting at a shooting range that is approved under the Firearms Act (Statutes of Canada, 1995, chapter 39) or maintained under the National Defence Act (Revised Statutes of Canada, 1985, chapter N-5). This also applies when a member of a shooting club does not renew his or her membership on its expiry.
- Reporting to Minister. Licence holders must inform the Minister as soon as practicable of the identity of any person whose membership is revoked or not renewed.
- Compliance. **“46.30.** A licence holder must ensure compliance with the requirements set out in sections 46.41 and 46.42.
- Unsafe behaviour. **“46.31.** A licence holder or person responsible for a shooting club or shooting range must immediately report to the police any behaviour of a member or user with a firearm that may compromise the safety of that person or another person, providing the police only with such information as is required to facilitate police intervention.
- Immunity. A person cannot be prosecuted for acts performed in good faith in accordance with this section.
- Confidentiality. No person may divulge or be compelled to divulge the identity of a person who acts in accordance with this section, despite section 40 of the Act respecting the protection of personal information in the private sector (chapter P-39.1).
- Inspectors. **“46.32.** The Minister may appoint the inspectors required to verify compliance with this chapter and the regulations under this chapter.
- Powers. Inspectors thus appointed may, in the exercise of their duties,
- (1) enter a shooting club or shooting range at any reasonable time in order to run tests, take photographs, make recordings or examine the equipment and installations occupying the premises or used for competitions;
 - (2) examine and copy the licence holder’s books, registers, accounts, files and other documents;

(3) demand any information relating to the application of this chapter and the regulations under this chapter;

(4) require a person to prove his or her membership in a shooting club; and

(5) require a person on the premises to give reasonable assistance and to accompany the inspector on the inspection of the premises.

Investigators.

“46.33. The Minister may also appoint persons to investigate offences against this chapter and the regulations under this chapter.

Certificate of authority.

“46.34. Persons carrying out an inspection or investigation must, on request, show a certificate of authority signed by the Minister.

Prohibition.

“46.35. It is forbidden to hinder an inspector in the exercise of his or her duties in any way, to deceive or attempt to deceive an inspector through concealment or by making false or misleading declarations, or to refuse to provide documents or information an inspector may require under this division or a regulation under this division. This also applies in the case of an investigator.

Immunity.

“46.36. Inspectors and investigators cannot be prosecuted for acts performed in good faith in the exercise of their duties.

Powers of Minister.

“46.37. The Minister may modify, suspend, cancel, revoke or refuse to renew the licence of a licence holder who

(1) has been found guilty of an offence against this division or a regulation under this division;

(2) no longer meets the conditions for a licence to be issued;

(3) does not meet the requirements set out in sections 46.28 to 46.31;

(4) is not ensuring compliance with a safety regulation under this Act;

(5) did not obtain approval under the Firearms Act (Statutes of Canada, 1995, chapter 39) within 12 months following the date the licence was issued, or is no longer approved under that Act;

(6) is not in operation within 12 months following the date the approval is granted, or has ceased operations permanently or for at least 12 months; or

(7) represents, in the Minister’s view, a risk to public safety.

Notification.

“46.38. The Minister must, before modifying, suspending, cancelling, revoking or refusing to issue or renew a licence, notify the applicant or licence holder in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and grant the applicant or licence holder at least 10 days following receipt of notification to submit observations.

- Written notice. The Minister gives written notice of the decision, including reasons, to the applicant or licence holder.
- Minister responsible. **“46.39.** The application of sections 20 and 21, 26 to 30 and 47 to 53 with regard to the sport of target shooting covered by this chapter is under the authority of the Minister of Public Security, with the necessary modifications.
- Power to delegate. **“46.40.** With the exception of the power to adopt or amend a regulation, the Minister may entrust all or part of the Minister’s responsibilities under this division to any person the Minister designates.

“DIVISION II

“MEMBERS OF A SHOOTING CLUB AND USERS OF A SHOOTING RANGE

- Restriction. **“46.41.** No person may frequent a shooting range to use a restricted firearm or a prohibited firearm without being a member of a shooting club or being invited under the immediate supervision of a member.
- Exception. This section does not apply to public officers within the meaning of section 117.07 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46).
- Competency test. **“46.42.** To be a member of a shooting club, the applicant must take a competency test in the safe practice of the sport of target shooting with restricted firearms or prohibited firearms and provide the operator with an attestation showing that the applicant has passed the test. The subjects covered by the test are determined by regulation of the Minister and the test is supervised by an instructor appointed by the Minister or appointed by a person designated by the Minister. The attestation is issued by the instructor.
- Unsafe behaviour. With regard to the persons they test, instructors are subject to the same obligation to report unsafe behaviour as are shooting club members under section 46.43. Licence holders and persons responsible for shooting clubs or shooting ranges are subject to the same obligation to report unsafe behaviour as is provided for in section 46.31. These persons also enjoy the same protections as are granted in those sections.
- Training. The Minister may, by regulation, require members to take and successfully complete any form of training, at the times determined by the Minister.
- Unsafe behaviour. **“46.43.** A member of a shooting club or user of a shooting range must immediately report to the licence holder or the person responsible for the shooting club or shooting range any behaviour of another member or user with a firearm that may compromise the safety of that person or another person.
- Immunity. A person cannot be prosecuted for acts performed in good faith in accordance with this section.

Confidentiality.

No person may divulge or be compelled to divulge the identity of a person who acts in accordance with this section, despite section 40 of the Act respecting the protection of personal information in the private sector (chapter P-39.1).”

c. S-3.1, s. 53.1, am.

15. Section 53.1 of the Act is amended

(1) by inserting “or 46.25” after “in section 46” and “or 46.37” after “in section 46.1”;

(2) by inserting “of the board or, if applicable, of the Minister of Public Security,” after “contest the decision”;

(3) by adding the following paragraph:

Assessment of public security.

“When assessing the facts or the law, the Tribunal may not substitute its assessment of public security for that made by the Minister of Public Security in making a decision under section 46.25 or 46.37.”

c. S-3.1, s. 58, am.

16. Section 58 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

“(3) the contravention, by a member of a shooting club or user of a shooting range, of the first paragraph of section 46.43.”

c. S-3.1, s. 60.1, am.

17. Section 60.1 of the Act is amended by replacing “and 46.2.2” by “, 46.2.2, 46.32 and 46.33”.

c. S-3.1, s. 73, am.

18. Section 73 of the Act is amended by replacing “Chapter V” by “Chapters V and V.3”.

c. S-4.2, s. 19, am.

19. Section 19 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by adding the following paragraph at the end:

“(10) in the cases and for the purposes set out in sections 8 and 9 of the Act to protect persons with regard to activities involving firearms and amending the Act respecting safety in sports (2007, chapter 30).”

AMENDING, TRANSITIONAL AND FINAL PROVISIONS

Regulation, s. 48, am.

20. Section 48 of the Educational Childcare Regulation, made by O.C. 582-2006 (2006, G.O. 2, 2161), is amended by replacing “and 86” in subparagraph *c* of paragraph 5 by “, 86 and 97.1”.

Regulation, s. 60, am.

21. Section 60 of the Regulation is amended by adding the following paragraph at the end:

“(14) a copy of the registration certificate for any firearm kept in the residence where the childcare is to be provided.”

Regulation, s. 97.1,
added.

22. The Regulation is amended by inserting the following section after section 97:

“97.1. If a firearm is kept in the residence where childcare is provided, the home childcare provider must ensure that it is stored out of the sight and reach of the children. In addition, the home childcare provider must notify the parents of this in writing, and send a copy of the notice, duly signed by the parents, to the coordinating office that recognized the provider.”

Compliance deadline.

23. If on (*insert the date of coming into force of section 2*) a firearm is kept in a residence where home childcare is provided, the home childcare provider has until (*insert the date occurring 90 days after the date of coming into force of section 2*) to comply with paragraph 14 of section 60 and section 97.1 of the Educational Childcare Regulation, enacted by sections 21 and 22 of this Act.

Condition for
continuing operations.

24. An operator of a shooting club or shooting range in operation on the date of coming into force of section 46.24 of the Act respecting safety in sports, enacted by section 14 of this Act, may continue operations provided the operator obtains, in accordance with this Act, a shooting club licence or shooting range licence within one year of the date of coming into force of the regulation provided for in section 46.25 of the Act respecting safety in sports, enacted by section 14 of this Act.

Attestation deadline.

25. Members of shooting clubs have one year as of the coming into force of the regulation provided for in section 46.42 of the Act respecting safety in sports, enacted by section 14 of this Act, to provide a shooting club operator with an attestation to the effect that they have passed a competency test in the safe practice of the sport of target shooting with restricted firearms or prohibited firearms.

Safety regulations.

26. Sports federations and unaffiliated sports bodies must have their safety regulations on target shooting with restricted or prohibited firearms approved by the Minister of Public Security on or before (*insert the date occurring three months after the date of coming into force of this section*).

Failure to comply.

If a sports federation or unaffiliated sports body fails to have its safety regulations approved by the Minister within the prescribed time, the Minister may adopt the regulations in its place. Such regulations are deemed to have been adopted by the federation or body and to have been approved by the Minister.

Coming into force.

27. The provisions of this Act come into force on the date or dates to be set by the Government but not later than 1 September 2008.

2007, chapter 31

AN ACT TO AMEND THE ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC, THE HEALTH INSURANCE ACT AND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

Bill 51

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

Introduced 14 November 2007

Passed in principle 22 November 2007

Passed 5 December 2007

Assented to 13 December 2007

Coming into force: 13 December 2007, except section 6, which comes into force on the date of coming into force of subparagraph 2 of the first paragraph of section 520.9 of the Act respecting health services and social services

Legislation amended:

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

Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)

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

Explanatory notes

This Act amends the Act respecting the Régie de l'assurance maladie du Québec, the Health Insurance Act and the Act respecting health services and social services to allow the Régie de l'assurance maladie du Québec to establish and keep up to date a register of health and social service providers and, to that end, to collect the information needed to constitute the register and communicate the information to certain persons.

The purpose of the register is to establish the unique identification of health and social service providers within the framework, in particular, of the introduction of the regional information storage services provided for in the Act respecting health services and social services.



Chapter 31

AN ACT TO AMEND THE ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC, THE HEALTH INSURANCE ACT AND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

[Assented to 13 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

c. R-5, s. 2, am.

1. Section 2 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5), amended by section 287 of chapter 32 of the statutes of 2005, is again amended by inserting the following subparagraph after subparagraph *h* of the second paragraph:

“(h.0.1) constitute and keep up to date a register of health and social service providers so as to establish the unique identification of the providers described in section 2.0.0.1, within the framework of the introduction of regional storage services under section 520.5 of the Act respecting health services and social services (chapter S-4.2), telehealth services under section 108.1 of that Act, the pan-Canadian public health surveillance system and the integrated service network for the elderly;”.

c. R-5, ss. 2.0.0.1-2.0.0.3, added.

2. The Act is amended by inserting the following sections after section 2:

Definition.

“2.0.0.1. For the purposes of subparagraph *h.0.1* of the second paragraph of section 2, persons who provide health services or social services and whose profession is governed by the Professional Code (chapter C-26) or, failing that, who exercise a function or practise a profession pursuant to a regulation of the Government made under this section are health and social service providers.

Certification.

Any other person in respect of whom an access profile manager may make a request under subparagraph 2 of the first paragraph of section 520.3.3 of the Act respecting health services and social services (chapter S-4.2) enabling the person to obtain and use a certificate described in that section is also a health and social service provider for the purposes of this section.

Provider number.

“2.0.0.2. In order to exercise the functions relating to the register of health and social service providers, the Board shall assign a unique provider number to every provider described in section 2.0.0.1 whom it enters in the register, and collect the following information concerning that provider:

- (1) name;
- (2) date of birth;
- (3) sex;
- (4) business address;
- (5) organization name and place of work;
- (6) telephone number and fax number, as well as business email address, if applicable;
- (7) professional title, if applicable;
- (8) functions, if applicable;
- (9) professional order membership number, if applicable;
- (10) registration number at the Board, if applicable;
- (11) the fact that the provider has been struck off the roll of a professional order, that the provider's right to engage in professional activities has been limited or suspended, or that the provider no longer practises the profession, if applicable; and
- (12) any other information prescribed by a regulation of the Government made for that purpose.

Communication of information.

The Board shall communicate the information entered in the register of health and social service providers in accordance with section 63 of the Health Insurance Act (chapter A-29).

Sources of information.

“2.0.0.3. The Board may collect information under section 2.0.0.2, in particular, from

- (1) the provider concerned, in the cases determined by regulation of the Government;
- (2) the professional order concerned, in the case of a provider whose profession is governed by the Professional Code (chapter C-26);
- (3) a person designated by a competent authority within the organization for which the health and social service provider exercises functions or practises a profession; and
- (4) an access profile manager referred to in section 520.3.8 of the Act respecting health services and social services (chapter S-4.2), in the case of the persons employed by or under the direction of that manager and in respect of whom the latter may make a request under subparagraph 2 of the first

paragraph of section 520.3.3 of that Act enabling those persons to obtain and use a certificate.

Communication of information.

The persons and body referred to in subparagraphs 1 to 4 of the first paragraph must communicate the information referred to in section 2.0.0.2 to the Board, and must thereafter inform the Board without delay of any change in that information.”

HEALTH INSURANCE ACT

c. A-29, s. 63, am.

3. Section 63 of the Health Insurance Act (R.S.Q., chapter A-29) is amended

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

Transmission of information.

“On request, such a person must send the information concerning a health and social service provider entered in the register of health and social service providers that the Board is required to establish and update under subparagraph *h.0.1* of the second paragraph of section 2 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) to a person holding a certificate issued in accordance with section 520.3.3 of the Act respecting health services and social services (chapter S-4.2). That person must also, on request, let the Minister know whether a person is entered in the register of health and social service providers and inform the Minister of any changes made to the register that concern a health and social service provider.”;

(2) by replacing “, however” in the first line of the third paragraph by “also”;

(3) by replacing “register of health professionals” in the third line of the fourth paragraph by “register of health and social service providers”;

(4) by replacing “*h*” in the fifth line of the fourth paragraph by “*h.0.1*”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

c. S-4.2, s. 520.3.11, am.

4. Section 520.3.11 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), enacted by section 188 of chapter 32 of the statutes of 2005, is amended

(1) by inserting “by the person concerned or by the access profile manager” after “made” in the third line of the first paragraph;

(2) by inserting the following subparagraph after subparagraph 10 of the first paragraph:

“(10.1) the person’s unique provider number assigned by the Régie de l’assurance maladie du Québec;”;

(3) by replacing subparagraph 11 of the first paragraph by the following subparagraph:

“(11) the fact that the person has been struck off the roll of a professional order, that the person’s right to engage in professional activities has been limited or suspended, or that the person no longer practises the profession, if applicable; and”.

c. S-4.2, s. 520.3.12, am.

5. Section 520.3.12 of the Act, enacted by section 188 of chapter 32 of the statutes of 2005, is amended

(1) by inserting “, in particular,” before “from” in the second line of the first paragraph;

(2) by striking out subparagraph 3 of the first paragraph;

(3) by replacing “, in the case of health professionals registered with the Régie” in the first and second lines of subparagraph 4 of the first paragraph by “under the third paragraph of section 2.0.0.2 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5)”;

(4) by replacing “Those persons” in the first line of the second paragraph by “The persons and body referred to in subparagraphs 1 to 4 of the first paragraph”.

c. S-4.2, s. 520.9, am.

6. Section 520.9 of the Act, enacted by section 189 of chapter 32 of the statutes of 2005 and amended by section 35 of chapter 43 of the statutes of 2006, is again amended by inserting “, unique provider number” after “name” in the second line of subparagraph 2 of the first paragraph.

Coming into force.

7. The provisions of this Act come into force on 13 December 2007, except section 6, which comes into force on the date of coming into force of subparagraph 2 of the first paragraph of section 520.9 of the Act respecting health services and social services.

2007, chapter 32

AN ACT TO AMEND THE ACT RESPECTING SERVICES QUÉBEC AND OTHER LEGISLATIVE PROVISIONS

Bill 49

Introduced by Madam Monique Jérôme-Forget, Minister of Government Services

Introduced 14 November 2007

Passed in principle 29 November 2007

Passed 7 December 2007

Assented to 13 December 2007

Coming 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 Ministère de la Justice (R.S.Q., chapter M-19)

Act respecting the Ministère des Services gouvernementaux (R.S.Q., chapter M-26.1)

Act respecting Services Québec (R.S.Q., chapter S-6.3)

Explanatory notes

This Act amends the Act respecting Services Québec to facilitate the conclusion of agreements between Services Québec and public bodies by allowing Services Québec to take over functions and activities related to the delivery of services to citizens and businesses, as well as vesting Services Québec with all the powers required to exercise or engage in those functions and activities.

The Act also provides for the transfer of the registrar of civil status and the registrar's personnel to Services Québec. It states that the Minister of Government Services is responsible for the register of civil status and appoints the registrar of civil status. The Act repeals the sections in the Act respecting the Ministère de la Justice that relate to the civil status fund.

Lastly, the Act includes transitional provisions to transfer the registrar of civil status and the registrar's personnel to Services Québec and abolish the civil status fund.



Chapter 32

AN ACT TO AMEND THE ACT RESPECTING SERVICES QUÉBEC AND OTHER LEGISLATIVE PROVISIONS

[Assented to 13 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING SERVICES QUÉBEC

- c. S-6.3, s. 5, am. **1.** Section 5 of the Act respecting Services Québec (R.S.Q., chapter S-6.3) is amended by replacing “carries out operations for” in the first line of subparagraph 3 of the first paragraph by “exercises functions or engages in activities related to”.
- c. S-6.3, s. 7, am. **2.** Section 7 of the Act is amended
- (1) by replacing “carry out specific operations” in the second line of the first paragraph by “exercise specific functions or engage in specific activities”;
- (2) by inserting “or engage in an activity” after “function” in the third paragraph.
- c. S-6.3, s. 8, am. **3.** Section 8 of the Act is amended by replacing “for the carrying out of specific operations” in the second and third lines of the first paragraph by “when exercising specific functions or engaging in specific activities”.
- c. S-6.3, s. 9.1, added. **4.** The Act is amended by inserting the following section after section 9:
- Powers. **“9.1.** When exercising functions or engaging in activities provided for in subparagraph 3 of the first paragraph of section 5 or in sections 7 and 8, Services Québec is vested with all the necessary powers.
- Public officer. When a function or activity entrusted to Services Québec is exercised or engaged in by a public officer, the officer becomes a member of the personnel of Services Québec if so provided for in an agreement or order. Otherwise, Services Québec appoints persons responsible for exercising the function or engaging in the activity and causes the appointments to be published in the *Gazette officielle du Québec*.”
- c. S-6.3, ss. 30.1 and 30.2, added. **5.** The Act is amended by inserting the following sections after section 30:

Registrar of civil status.

“30.1. The registrar of civil status is a public officer and a member of the personnel of Services Québec. The registrar exercises the functions provided for by law, attending exclusively to the work and duties of the office of registrar of civil status. However, at the request and in lieu of the Minister of Justice, the registrar may also grant the special exemptions provided for in articles 63 and 67 of the Civil Code of Québec and the authorizations provided for in article 366 of that Code.

Absence.

If no designation is made under article 151 of the Civil Code of Québec and the registrar of civil status is absent or unable to act, the president and director general designates one of Services Québec’s public servants to exercise the functions of office and has the designation published in the *Gazette officielle du Québec*.

Special duties.

“30.2. The registrar of civil status must

(1) inform the Attorney General, as soon as possible, of any case that could raise questions of general interest or require the intervention of the Minister of Justice or Attorney General; and

(2) when constitutional questions are raised before the courts, see to it that article 95 of the Code of Civil Procedure (chapter C-25) is respected.”

c. S-6.3, s. 31, am.

6. Section 31 of the Act is amended by adding the following paragraph at the end:

Documents emanating from public officer.

“Subject to the provisions of the Civil Code of Québec relating to the acts and the registers of civil status, a document or copy of a document emanating from a public officer who is a member of the personnel of Services Québec is authentic when certified by the public officer. The public officer may also, in lieu of Services Québec, designate public servants authorized to certify such documents, in which case the officer has the designations published in the *Gazette officielle du Québec*.”

c. S-6.3, s. 33, am.

7. Section 33 of the Act is amended by adding the following sentence at the end: “However, deeds, documents or writings emanating from a public officer who is a member of the personnel of Services Québec may be attributed to the public officer provided they are signed by the public officer or by a public servant authorized by the public officer for that purpose.”

CIVIL CODE OF QUÉBEC

1991, c. 64, a. 63, am.

8. Article 63 of the Civil Code of Québec (1991, chapter 64) is amended by replacing “minister responsible for civil status” in the first paragraph by “Minister of Justice”.

1991, c. 64, a. 67, am.

9. Article 67 of the Code is amended by replacing “minister responsible for civil status” in the second paragraph by “Minister of Justice”.

1991, c. 64, a. 366, am. **10.** Article 366 of the Code is amended

(1) by replacing “the minister responsible for civil status” at the end of the second paragraph by “the latter”;

(2) by replacing “minister responsible for civil status” in the third paragraph by “Minister of Justice”.

1991, c. 64, a. 377, am. **11.** Article 377 of the Code is amended

(1) by replacing “The minister responsible for civil status and the Minister of Justice keep the registrar of civil status” at the beginning of the first paragraph by “Unless the Minister of Justice has already delegated to the registrar of civil status the power to grant the authorizations and make the designations provided for in article 366, the Minister of Justice keeps the registrar”;

(2) by replacing “they give, make or take part in” in the first paragraph by “the Minister of Justice gives, makes or takes part in”.

ACT RESPECTING THE MINISTÈRE DE LA JUSTICE

c. M-19, s. 3, am. **12.** Section 3 of the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19) is amended by striking out subparagraph *f.1* of the second paragraph.

c. M-19, Div. III.3, ss. 32.23-32.32, repealed. **13.** Division III.3 of the Act, comprising sections 32.23 to 32.32, is repealed.

ACT RESPECTING THE MINISTÈRE DES SERVICES GOUVERNEMENTAUX

c. M-26.1, s. 7.1, added. **14.** The Act respecting the Ministère des Services gouvernementaux (R.S.Q., chapter M-26.1) is amended by inserting the following section after section 7:

Register of civil status. **“7.1.** The Minister is also responsible for the register of civil status and appoints the registrar of civil status. The registrar of civil status works for Services Québec.”

TRANSITIONAL AND FINAL PROVISIONS

Personnel. **15.** The registrar of civil status of the Ministère de la Justice and the members of the registrar’s personnel in office on (*insert the date of coming into force of this section*) become, without further formality, members of the personnel of Services Québec. The assets and liabilities of the civil status fund, as well as the rights and obligations attached to them, are transferred to Services Québec without further formality.

Coming into force. **16.** This Act comes into force on the date or dates to be set by the Government.

2007, chapter 33

**AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
RESPECTING MUNICIPAL AFFAIRS**

Bill 56

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs and Regions

Introduced 14 November 2007

Passed in principle 21 November 2007

Passed 6 December 2007

Assented to 13 December 2007

Coming into force: 13 December 2007, except sections 19 and 24, and sections 118.77 and 118.78 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations enacted by section 9, which come into force on 1 January 2008

Legislation amended:

Municipal Powers Act (R.S.Q., chapter C-47.1)

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

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 to amend various legislative provisions concerning municipal affairs (2002, chapter 37)

Act to amend various legislative provisions concerning municipal affairs (2006, chapter 31)

Act to again amend various legislative provisions respecting municipal affairs (2006, chapter 60)

Orders in Council amended:

Order in Council 846-2005 dated 14 September 2005

Order in Council 1055-2005 dated 9 November 2005

Order in Council 1059-2005 dated 9 November 2005

Order in Council 1062-2005 dated 9 November 2005

Order in Council 1065-2005 dated 9 November 2005

Order in Council 1068-2005 dated 9 November 2005

Order in Council 1072-2005 dated 9 November 2005

Order in Council 1130-2005 dated 9 November 2005

Order in Council 1214-2005 dated 7 December 2005

Order in Council 1229-2005 dated 8 December 2005

(Cont'd on next page)

Explanatory notes

This Act makes a number of amendments that concern the urban agglomerations of Mont-Laurier, La Tuque, Îles-de-la-Madeleine, Sainte-Agathe-des-Monts, Mont-Tremblant, Cookshire-Eaton, Rivière-Rouge and Sainte-Marguerite-Estérel.

Under the Act, the urban agglomeration council of any of those urban agglomerations may, with the consent of any reconstituted municipalities, delegate acts under its jurisdiction to the regular council of the central municipality. The Act also lists certain acts that may not be so delegated.

The urban agglomeration council of any of those urban agglomerations may also, with the consent of any reconstituted municipalities, make a transition towards a system of aliquot shares paid by the related municipalities in the proportion determined by the council. This power must be exercised by 1 October of the fiscal year preceding the year in which the decision becomes effective.

The Act introduces the possibility for those urban agglomeration councils, with the prior consent of any reconstituted municipalities, to modify the rules pertaining to the financing of debts dating back to before the reorganization. It also renders optional the identification by those urban agglomerations of the thoroughfares forming the arterial road system.

It authorizes those urban agglomeration councils to hold regular meetings less than once a month, provided any reconstituted municipalities consent to it. It also authorizes them, with the consent of any reconstituted municipalities, to prescribe rules that differ from those set out in their respective urban agglomeration orders for the sending of the agenda and other relevant documents and the requirement for the central municipality to keep those documents up to date.

The Act grants local municipalities the power to install and maintain the waste water treatment system of an isolated dwelling within the meaning of the Regulation respecting waste water disposal systems for isolated dwellings or bring it into conformity with the regulation, at the expense of the owner.

It amends the Act respecting elections and referendums in municipalities to allow municipalities, under certain conditions, to maintain the same division into electoral districts for the purposes of a general election following the election for which the division was made.

The Act extends to the fiscal year 2010 the permission granted to Ville de Montréal to depart from section 110 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations and to apply rules allowing a progressive transition towards standardization of the urban agglomeration tax structure throughout its territory.

The power granted to municipal bodies to enter into an agreement with school boards on the implementation, operation or use of a broadband telecommunications network linking various buildings is also extended to 1 April 2010.

Lastly, the Act contains various provisions relating to certain specific situations in municipal affairs.



Chapter 33

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

[Assented to 13 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

MUNICIPAL POWERS ACT

c. C-47.1, s. 25.1,
replaced.

1. Section 25.1 of the Municipal Powers Act (R.S.Q., chapter C-47.1), enacted by section 7 of chapter 10 of the statutes of 2007, is replaced by the following section:

Waste water treatment
system.

“25.1. A local municipality may install or maintain the waste water treatment system of an isolated dwelling within the meaning of the Regulation respecting waste water disposal systems for isolated dwellings (R.R.Q., 1981, chapter Q-2, r. 8), or bring it into conformity with the regulation, at the expense of the owner of the immovable. It may also clean the septic tanks of any other immovable.

Provisions applicable.

For the purposes of the first paragraph, the second and third paragraphs of section 95 apply with the necessary modifications.”

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

c. E-2.2, s. 11, am.

2. Section 11 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended by inserting “and borough” after “parish” in the third line.

c. E-2.2, s. 12, am.

3. Section 12 of the Act is amended by replacing “Each” in the first line of the first paragraph by “Subject to section 12.0.1, each”.

c. E-2.2, s. 12.0.1,
added.

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

Number of electors,
borough councillor
electors.

“12.0.1. If an electoral district is to be used only for the purposes of borough councillor elections, it shall be delimited in such a manner that, according to the document provided for in section 12.1, the number of electors in the district is not more than 15% above or below the quotient obtained by dividing the total number of electors of the borough by the number of districts in the borough. The percentage shall be 25% in the case of a borough having a population of under 20,000 on the date of passage of the draft by-law dividing the territory of the municipality into electoral districts.

Exceptions.

A municipality may make exceptions to the first paragraph; the by-law dividing its territory into electoral districts is then submitted to the Commission de la représentation for approval.”

c. E-2.2, s. 15, am.

5. Section 15 of the Act is amended

(1) by replacing “, using the names of thoroughfares wherever possible, and it shall indicate” 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 mention”;

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

Exemption.

“The Commission is not governed by the Regulations Act (chapter R-18.1) when establishing standards.

New procedure.

If the draft by-law does not comply with the first or second paragraphs, the municipality must start the procedure for dividing its territory into electoral districts over again, unless it is complying with another measure submitted by the Commission de la représentation.”

c. E-2.2, s. 21, am.

6. Section 21 of the Act is amended by adding the following paragraph after the second paragraph:

Errors.

“On a written recommendation of the Commission de la représentation to the municipality, and if the number of electors is not affected, the council of the municipality may amend a provision of the by-law 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 15. The amendment forms an integral part of the by-law, as if it had been adopted with it. The clerk or the secretary-treasurer shall transmit a certified copy of the amended by-law to the Commission without delay.”

c. E-2.2, Title I,
Chap. III, Div. III.1,
ss. 40.1-40.8, added.

7. The Act is amended by inserting the following division after Division III of Chapter III of Title I:

“DIVISION III.1

“MAINTAINING OF THE DIVISION INTO ELECTORAL DISTRICTS

Division maintained.

“40.1. If the division of the territory of a municipality into electoral districts complies with sections 9 and 11 and the first paragraph of section 12 or the first paragraph of section 12.0.1, the municipality may maintain the existing division into electoral districts for the purposes of the general election following that for which the division into electoral districts was made or was maintained under this division. The municipality must first apply to the Commission for confirmation that it meets the requisite conditions for maintaining the division.

Date of application.	<p>“40.2. The application to the Commission to maintain the same division into electoral districts must be made before 1 March of the calendar year preceding the year in which the general election is to be held and must be accompanied by the document referred to in section 12.1. The document must mention the number of electors in each of the electoral districts in force.</p>
Decision.	<p>The Commission shall transmit to the municipality a certified copy of the decision confirming whether the municipality meets the conditions for maintaining the existing division into electoral districts or informing the municipality that it must follow the procedure set out in Division III for dividing its territory into electoral districts.</p>
Notice.	<p>“40.3. If the municipality meets the conditions for maintaining the existing division of its territory into electoral districts, within 15 days after transmission of the decision, the clerk or the secretary-treasurer shall publish, in a newspaper having general circulation in the municipality, a notice setting forth</p> <ol style="list-style-type: none">(1) the object of the Commission’s decision;(2) the description of the boundaries of the electoral districts;(3) the number of electors in each electoral district;(4) every elector’s right to inform the clerk or the secretary-treasurer in writing, within 15 days of publication of the notice, of the elector’s objection to the maintaining of the division into electoral districts;(5) the address to which objections must be sent; and(6) the number of objections required to oblige the municipality to follow the procedure for dividing its territory into electoral districts.
Map or sketch.	<p>In addition to or in lieu of the description required under subparagraph 2 of the first paragraph, the notice may include a map or a sketch of the electoral districts.</p>
Copy to Commission.	<p>Within five days of publication of the notice, the clerk or the secretary-treasurer shall transmit a certified copy of it to the Commission, with an attestation of the date of publication.</p>
Objection.	<p>“40.4. Within 15 days of publication of the notice, an elector may inform the clerk or the secretary-treasurer in writing of the elector’s objection to the maintaining of the division into electoral districts. Section 17.1 applies in such case.</p>
Number of objections sufficient.	<p>“40.5. The municipality is required to follow the procedure set out in Division III for dividing its territory into electoral districts if the number of objections received within the prescribed time is equal to or exceeds the</p>

number required under section 18 for the council to hold a public meeting on the draft by-law. The clerk or the secretary-treasurer shall inform the Commission of the situation.

Effective date.

“40.6. If the number of objections received is insufficient, the division into electoral districts is maintained as of the day after the expiry of the time in which electors may make objections to its being maintained.

First general election.

“40.7. The division into electoral districts maintained under this division applies for the purposes of the first general election following the date as of which it is maintained under section 40.6. It also applies for the purposes of any subsequent by-election held before the second general election following the maintaining of that division.

Provisions applicable.

“40.8. Sections 36.1 to 40 apply to this division with the necessary modifications.”

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

c. E-20.001, s. 20, am.

8. Section 20 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:

Other applications.

“It also applies in the case of an urban agglomeration referred to in Title IV.1 or IV.2, taking into consideration the provisions included in that title.”

c. E-20.001, Title IV.2,
Chaps. I-IV,
ss. 118.24-118.78,
added.

9. The Act is amended by inserting the following title after section 118.23, enacted by section 19 of chapter 10 of the statutes of 2007:

“TITLE IV.2

“SPECIAL PROVISIONS APPLICABLE TO THE URBAN AGGLOMERATIONS OF MONT-LAURIER, LA TUQUE, ÎLES-DE-LA-MADELEINE, SAINTE-AGATHE-DES-MONTS, MONT-TREMBLANT, COOKSHIRE-EATON, RIVIÈRE-ROUGE AND SAINTE-MARGUERITE-ESTÉREL

“CHAPTER I

“DELEGATION TO THE REGULAR COUNCIL OF THE CENTRAL MUNICIPALITY

Delegation of acts.

“118.24. Subject to the third paragraph, the urban agglomeration council may, by by-law and with the prior consent of any reconstituted municipalities, delegate any act under its jurisdiction to the regular council of the central municipality.

Conditions and manner.

The by-law must prescribe the conditions and manner of the delegation, in particular its duration and, if applicable, how it is to be renewed.

Restriction.

The following may not be delegated:

(1) the adoption of the part of the central municipality's budget or capital expenditure program that is within the jurisdiction of the urban agglomeration council;

(2) the adoption of 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; and

(3) the adoption of a decision under section 69, 118.26, 118.28 or 118.75.

Expenditures not mixed.

“118.25. If the urban agglomeration council delegates under section 118.24 an act referred to in section 57 that is related to the general administration of the central municipality, the by-law may provide that the expenditures entailed by the act are not mixed expenditures.

Amount for expenditures.

To compensate for such a decision, the by-law may provide that the part of the central municipality's budget that is within the jurisdiction of the urban agglomeration council must include an amount for expenditures. That amount is credited to the part of the central municipality's budget that is within the jurisdiction of the regular council. The rules governing the determination of the amount are specified in the by-law.

Act related to general administration.

For the purposes of the first paragraph, a decision involving an expenditure concerning the city hall or a decision involving an expenditure that is ordinarily provided for in the budget under the heading “municipal council”, “financial and administrative management”, “clerk's office” or “personnel management” is an act related to general administration.

“CHAPTER II

“ALIQUOT SHARES

“DIVISION I

“DECISION OF THE URBAN AGGLOMERATION COUNCIL

Expenditures.

“118.26. With the prior consent of any reconstituted municipalities, the urban agglomeration council may decide that an expenditure incurred by the central municipality in the exercise of an urban agglomeration power is financed by aliquot shares paid by the related municipalities of the urban agglomeration.

Date of decision.	The urban agglomeration council's decision under the first paragraph must be made before 1 October of the fiscal year preceding the fiscal year in which it becomes effective.
Notice to Minister.	The central municipality must notify the Minister of Municipal Affairs and Regions as soon as possible of the decision under the first paragraph. The Minister then has a notice of the decision published in the <i>Gazette officielle du Québec</i> ; the notice must specify the date on which the decision becomes effective.
Financing by aliquot shares.	"118.27. From the first fiscal year for which the urban agglomeration council's decision under section 118.26 applies, an expenditure incurred by the central municipality in the exercise of an urban agglomeration power is financed by aliquot shares paid by the related municipalities of the urban agglomeration.
Other source of revenue.	The first paragraph does not prevent the central municipality from financing such an expenditure using revenue from a source other than a tax or compensation. The only mode of tariffing the central municipality may provide for for that purpose is an amount referred to in subparagraph 3 of the second paragraph of section 244.2 of the Act respecting municipal taxation (chapter F-2.1) or exigible in a manner similar to a subscription.
Expenditures apportioned.	"118.28. Urban agglomeration expenditures are apportioned among the related municipalities in proportion to their respective standardized property values within the meaning of section 261.1 of the Act respecting municipal taxation (chapter F-2.1).
Particular cases.	However, the urban agglomeration council may, with the prior consent of any reconstituted municipalities, pass a by-law stipulating (1) that all or part of the urban agglomeration expenditures are to be apportioned on the basis of another criterion, including any change to an element of the criterion set out in the first paragraph; and (2) that a related municipality is not required to contribute to the payment of a part of those expenditures.
Determination of aliquot shares.	"118.29. The urban agglomeration council may, by a by-law adopted by a majority vote of the council members and subject to the right of objection under section 115, prescribe the manner of determining the aliquot shares and the manner of their payment by the related municipalities.
Details.	The by-law may, in particular, prescribe, for every possible situation with respect to the coming into force of the part of the budget of the central municipality relating to the exercise of its urban agglomeration powers, (1) the date on which the data used to establish provisionally or finally the basis of apportionment of the urban agglomeration expenditures are to be considered;

(2) the time limit for determining each aliquot share and for informing each related municipality of it;

(3) the obligation of the related municipality to pay its aliquot share in a single payment or its right to pay it in a certain number of instalments;

(4) the time limit within which each instalment must be paid;

(5) the rate of interest payable on an outstanding instalment; and

(6) the adjustments that may result from the deferred coming into force of any part of the budget of the central municipality relating to the exercise of its urban agglomeration powers or from the successive use of provisional and final data in determining the basis of apportionment of the urban agglomeration expenditures.

Contestation.

“118.30. Contestation by a reconstituted municipality of an amount claimed by the central municipality does not exempt the reconstituted municipality from paying the amount while the contestation is pending.

Default.

If payment is not made within 90 days after receipt of a formal notice, the Commission municipale du Québec may, at the request of the central municipality, file a petition to have the municipality declared in default under Division VI of the Act respecting the Commission municipale (chapter C-35).

“DIVISION II

“MODIFICATIONS RELATED TO THE DECISION OF THE URBAN AGGLOMERATION COUNCIL

“§1. — *Modifications to this Act*

Purpose.

“118.31. This subdivision applies for the purpose of modifying or rendering inapplicable certain provisions of this Act as of the first day of the fiscal year in which the decision of the urban agglomeration council under section 118.26 becomes effective.

s. 37, replaced for certain agglomerations.

“118.32. Section 37 is replaced by the following section:

Assistance for businesses.

“37. The central municipality’s exclusive jurisdiction over assistance intended specifically for a business consists, with respect to tax credits, in prescribing, by by-law subject to the right of objection under section 115, the rules that a related municipality, including the central municipality, must comply with when it establishes a tax credit program.”

s. 46, am. for certain agglomerations.

“118.33. Section 46 is amended by striking out “or levy taxes” in the second line of the second paragraph.

s. 70, am. for certain agglomerations.

“118.34. Section 70 is amended by replacing “tout” in the first line in the French text by “le”.

s. 76, am. for certain agglomerations.

“118.35. Section 76 is amended

(1) by replacing “any tax or other method of financing imposed” in the first and second lines of the first paragraph by “any method of financing ordered”;

(2) by striking out the second paragraph.

Provisions non applicable for certain agglomerations.

“118.36. Sections 78 to 89, 91 to 99 and 100 to 108 do not apply.

s. 110, am. for certain agglomerations.

“118.37. Section 110 is amended by replacing “taxes and other methods of financing imposed” in the seventh line of the first paragraph by “the methods of financing ordered”.

Provision non applicable for certain agglomerations.

“118.38. Section 114 does not apply.

s. 115, am. for certain agglomerations.

“118.39. Section 115 is amended by replacing “22, 27, 30, 34, 36, 38, 39, 41, 47, 55, 56, 69, 78, 85 or 99.1” in the first paragraph by “22, 27, 30, 34, 36, 37, 38, 39, 41, 47, 55, 56, 69, 99.1 or 118.29”.

s. 115.1, am. for certain agglomerations.

“118.40. Section 115.1 is amended

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

“(1) is required under section 118.29;”;

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

Reduction of aliquot share.

“The possibility that an overpayment of an aliquot share referred to in section 118.27 be used to reduce an aliquot share determined for the following fiscal year is one way of managing the resolutive effects of a refusal.”

s. 118.1, am. for certain agglomerations.

“118.41. Section 118.1 is amended by striking out “taxes and other” in the first line of the third paragraph.

“§2. — Modifications to urban agglomeration orders

Purpose.

“118.42. This subdivision applies for the purpose of modifying or repealing certain provisions of an order concerning an urban agglomeration as of the first day of the fiscal year in which the decision made by the urban agglomeration council under section 118.26 becomes effective.

“Mont-Laurier

O.C. 1062-2005, s. 47, am.

“118.43. Section 47 of Order in Council 1062-2005 dated 9 November 2005, concerning the urban agglomeration of Mont-Laurier,

amended by section 23 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the second paragraph by “revenues deriving from the shares paid by the related municipalities”.

O.C. 1062-2005,
ss. 47.1 and 47.2,
repealed.

“118.44. Sections 47.1 and 47.2 of the Order in Council, enacted by section 24 of Order in Council 1003-2006 dated 2 November 2006, are repealed.

O.C. 1062-2005, s. 49,
am.

“118.45. Section 49 of the Order in Council is amended by replacing the second paragraph by the following paragraph:

“For the purpose of financing the expenditures referred to in the first paragraph, the urban agglomeration council may set by by-law the share of the expenditures relating to a contract or an agreement that is to be payable by each municipality concerned.”

O.C. 1062-2005,
s. 50.7, added.

“118.46. The Order in Council is amended by inserting the following section after section 50.6 enacted by section 25 of Order in Council 1003-2006 dated 2 November 2006:

“50.7. If the central municipality delegates by agreement to the reconstituted municipality the collection of arrears of any taxes that relate to a fiscal year preceding the fiscal year in which the urban agglomeration council’s decision under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) becomes effective and that are imposed in respect of an immovable situated in the territory of that municipality,

(1) the procedure for the sale of immovables for non-payment of taxes may be used by a related municipality in respect of any immovable situated in its territory; and

(2) if so provided in the agreement, the proceeds of any tax collected by a related municipality may be used, in the case of the reconstituted municipality, in the exercise of its powers and, in the case of the central municipality, in the exercise of its local powers.”

“La Tuque

O.C. 1055-2005, s. 50,
am.

“118.47. Section 50 of Order in Council 1055-2005 dated 9 November 2005, concerning the urban agglomeration of La Tuque, amended by section 11 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the first paragraph by “revenues deriving from the shares paid by the related municipalities”.

O.C. 1055-2005,
ss. 50.1 and 50.2,
repealed.

“118.48. Sections 50.1 and 50.2 of the Order in Council, enacted by section 12 of Order in Council 1003-2006 dated 2 November 2006, are repealed.

O.C. 1055-2005, s. 52,
am.

“118.49. Section 52 of the Order in Council is amended by replacing the second paragraph by the following paragraph:

“For the purpose of financing the expenditures referred to in the first paragraph, the urban agglomeration council may set by by-law the share of the expenditures relating to a contract or an agreement that is to be payable by each municipality concerned.”

O.C. 1055-2005,
s. 52.7, added.

“118.50. The Order in Council is amended by inserting the following section after section 52.6 enacted by section 13 of Order in Council 1003-2006 dated 2 November 2006:

“52.7. If the central municipality delegates by agreement to the reconstituted municipalities the collection of arrears of any taxes that relate to a fiscal year preceding the fiscal year in which the urban agglomeration council’s decision under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) becomes effective and that are imposed in respect of an immovable situated in the territory of those municipalities,

(1) the procedure for the sale of immovables for non-payment of taxes may be used by a related municipality in respect of any immovable situated in its territory; and

(2) if so provided in the agreement, the proceeds of any tax collected by a related municipality may be used, in the case of the reconstituted municipalities, in the exercise of their powers and, in the case of the central municipality, in the exercise of its local powers.”

“Îles-de-la-Madeleine

O.C. 1130-2005, s. 45,
am.

“118.51. Section 45 of Order in Council 1130-2005 dated 23 November 2005, concerning the urban agglomeration of Îles-de-la-Madeleine, amended by section 52 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the second paragraph by “revenues deriving from the shares paid by the related municipalities”.

O.C. 1130-2005,
ss. 45.1 and 45.2,
repealed.

“118.52. Sections 45.1 and 45.2 of the Order in Council, enacted by section 53 of Order in Council 1003-2006 dated 2 November 2006, are repealed.

O.C. 1130-2005, s. 47,
am.

“118.53. Section 47 of the Order in Council is amended by replacing the second paragraph by the following paragraph:

“For the purpose of financing the expenditures referred to in the first paragraph, the urban agglomeration council may set by by-law the share of the expenditures relating to a contract or an agreement that is to be payable by each municipality concerned.”

O.C. 1130-2005,
s. 47.7, added.

“118.54. The Order in Council is amended by inserting the following section after section 47.6 enacted by section 54 of Order in Council 1003-2006 dated 2 November 2006:

“47.7. If the central municipality delegates by agreement to the reconstituted municipality the collection of arrears of any taxes that relate to a fiscal year preceding the fiscal year in which the urban agglomeration council’s decision under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) becomes effective and that are imposed in respect of an immovable situated in the territory of that municipality,

(1) the procedure for the sale of immovables for non-payment of taxes may be used by a related municipality in respect of any immovable situated in its territory; and

(2) if so provided in the agreement, the proceeds of any tax collected by a related municipality may be used, in the case of the reconstituted municipality, in the exercise of its powers and, in the case of the central municipality, in the exercise of its local powers.”

“Sainte-Agathe-des-Monts

O.C. 1059-2005, s. 46,
am.

“118.55. Section 46 of Order in Council 1059-2005 dated 9 November 2005, concerning the urban agglomeration of Sainte-Agathe-des-Monts, amended by section 17 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the second paragraph by “revenues deriving from the shares paid by the related municipalities”.

O.C. 1059-2005,
ss. 46.1 and 46.2,
repealed.

“118.56. Sections 46.1 and 46.2 of the Order in Council, enacted by section 18 of Order in Council 1003-2006 dated 2 November 2006, are repealed.

O.C. 1059-2005, s. 48,
am.

“118.57. Section 48 of the Order in Council is amended by replacing the second paragraph by the following paragraph:

“For the purpose of financing the expenditures referred to in the first paragraph, the urban agglomeration council may set by by-law the share of the expenditures relating to a contract or an agreement that is to be payable by each municipality concerned.”

O.C. 1059-2005,
s. 48.7, added.

“118.58. The Order in Council is amended by inserting the following section after section 48.6 enacted by section 19 of Order in Council 1003-2006 dated 2 November 2006:

“48.7. If the central municipality delegates by agreement to the reconstituted municipality the collection of arrears of any taxes that relate to a fiscal year preceding the fiscal year in which the urban agglomeration council’s decision under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) becomes effective and that are imposed in respect of an immovable situated in the territory of that municipality,

(1) the procedure for the sale of immovables for non-payment of taxes may be used by a related municipality in respect of any immovable situated in its territory; and

(2) if so provided in the agreement, the proceeds of any tax collected by a related municipality may be used, in the case of the reconstituted municipality, in the exercise of its powers and, in the case of the central municipality, in the exercise of its local powers.”

“Mont-Tremblant

O.C. 846-2005, s. 43,
am.

“118.59. Section 43 of Order in Council 846-2005 dated 14 September 2005, concerning the urban agglomeration of Mont-Tremblant, amended by section 4 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the second paragraph by “revenues deriving from the shares paid by the related municipalities”.

O.C. 846-2005,
ss. 43.1 and 43.2,
repealed.

“118.60. Sections 43.1 and 43.2 of the Order in Council, enacted by section 5 of Order in Council 1003-2006 dated 2 November 2006, are repealed.

O.C. 846-2005, s. 45,
am.

“118.61. Section 45 of the Order in Council is amended by replacing the second paragraph by the following paragraph:

“For the purpose of financing the expenditures referred to in the first paragraph, the urban agglomeration council may set by by-law the share of the expenditures relating to a contract or an agreement that is to be payable by each municipality concerned.”

O.C. 846-2005, s. 45.7,
added.

“118.62. The Order in Council is amended by inserting the following section after section 45.6 enacted by section 6 of Order in Council 1003-2006 dated 2 November 2006:

“45.7. If the central municipality delegates by agreement to the reconstituted municipality the collection of arrears of any taxes that relate to a fiscal year preceding the fiscal year in which the urban agglomeration council’s decision under section 118.26 of the Act respecting the exercise of certain

municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) becomes effective and that are imposed in respect of an immovable situated in the territory of that municipality,

(1) the procedure for the sale of immovables for non-payment of taxes may be used by a related municipality in respect of any immovable situated in its territory; and

(2) if so provided in the agreement, the proceeds of any tax collected by a related municipality may be used, in the case of the reconstituted municipality, in the exercise of its powers and, in the case of the central municipality, in the exercise of its local powers.”

“Cookshire-Eaton

O.C. 1068-2005, s. 43,
am.

“118.63. Section 43 of Order in Council 1068-2005 dated 9 November 2005, concerning the urban agglomeration of Cookshire-Eaton, amended by section 37 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the second paragraph by “revenues deriving from the shares paid by the related municipalities”.

O.C. 1068-2005,
ss. 43.1 and 43.2,
repealed.

“118.64. Sections 43.1 and 43.2 of the Order in Council, enacted by section 38 of Order in Council 1003-2006 dated 2 November 2006, are repealed.

O.C. 1068-2005, s. 45,
am.

“118.65. Section 45 of the Order in Council is amended by replacing the second paragraph by the following paragraph:

“For the purpose of financing the expenditures referred to in the first paragraph, the urban agglomeration council may set by by-law the share of the expenditures relating to a contract or an agreement that is to be payable by each municipality concerned.”

O.C. 1068-2005,
s. 45.7, added.

“118.66. The Order in Council is amended by inserting the following section after section 45.6 enacted by section 39 of Order in Council 1003-2006 dated 2 November 2006:

“45.7. If the central municipality delegates by agreement to the reconstituted municipality the collection of arrears of any taxes that relate to a fiscal year preceding the fiscal year in which the urban agglomeration council’s decision under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) becomes effective and that are imposed in respect of an immovable situated in the territory of that municipality,

(1) the procedure for the sale of immovables for non-payment of taxes may be used by a related municipality in respect of any immovable situated in its territory; and

(2) if so provided in the agreement, the proceeds of any tax collected by a related municipality may be used, in the case of the reconstituted municipality, in the exercise of its powers and, in the case of the central municipality, in the exercise of its local powers.”

“Rivière-Rouge

O.C. 1072-2005, s. 44,
am.

“118.67. Section 44 of Order in Council 1072-2005 dated 9 November 2005, concerning the urban agglomeration of Rivière-Rouge, amended by section 43 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the second paragraph by “revenues deriving from the shares paid by the related municipalities”.

O.C. 1072-2005,
ss. 44.1 and 44.2,
repealed.

“118.68. Sections 44.1 and 44.2 of the Order in Council, enacted by section 44 of Order in Council 1003-2006 dated 2 November 2006, are repealed.

O.C. 1072-2005, s. 46,
am.

“118.69. Section 46 of the Order in Council is amended by replacing the second paragraph by the following paragraph:

“For the purpose of financing the expenditures referred to in the first paragraph, the urban agglomeration council may set by by-law the share of the expenditures relating to a contract or an agreement that is to be payable by each municipality concerned.”

O.C. 1072-2005,
s. 47.7, added.

“118.70. The Order in Council is amended by inserting the following section after section 47.6 enacted by section 45 of Order in Council 1003-2006 dated 2 November 2006:

“47.7. If the central municipality delegates by agreement to the reconstituted municipality the collection of arrears of any taxes that relate to a fiscal year preceding the fiscal year in which the urban agglomeration council’s decision under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) becomes effective and that are imposed in respect of an immovable situated in the territory of that municipality,

(1) the procedure for the sale of immovables for non-payment of taxes may be used by a related municipality in respect of any immovable situated in its territory; and

(2) if so provided in the agreement, the proceeds of any tax collected by a related municipality may be used, in the case of the reconstituted municipality, in the exercise of its powers and, in the case of the central municipality, in the exercise of its local powers.”

“Sainte-Marguerite–Estérel

O.C. 1065-2005, s. 45,
am.

“118.71. Section 45 of Order in Council 1065-2005 dated 9 November 2005, concerning the urban agglomeration of Sainte-Marguerite–Estérel, amended by section 30 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing “the general urban agglomeration property tax” in the second paragraph by “revenues deriving from the shares paid by the related municipalities”.

O.C. 1065-2005,
ss. 45.1 and 45.2,
repealed.

“118.72. Sections 45.1 and 45.2 of the Order in Council, enacted by section 31 of Order in Council 1003-2006 dated 2 November 2006, are repealed.

O.C. 1065-2005, s. 47,
am.

“118.73. Section 47 of the Order in Council is amended by replacing the second paragraph by the following paragraph:

“For the purpose of financing the expenditures referred to in the first paragraph, the urban agglomeration council may set by by-law the share of the expenditures relating to a contract or an agreement that is to be payable by each municipality concerned.”

O.C. 1065-2005,
s. 47.7, added.

“118.74. The Order in Council is amended by inserting the following section after section 47.6 enacted by section 32 of Order in Council 1003-2006 dated 2 November 2006:

“47.7. If the central municipality delegates by agreement to the reconstituted municipality the collection of arrears of any taxes that relate to a fiscal year preceding the fiscal year in which the urban agglomeration council’s decision under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) becomes effective and that are imposed in respect of an immovable situated in the territory of that municipality,

(1) the procedure for the sale of immovables for non-payment of taxes may be used by a related municipality in respect of any immovable situated in its territory; and

(2) if so provided in the agreement, the proceeds of any tax collected by a related municipality may be used, in the case of the reconstituted municipality, in the exercise of its powers and, in the case of the central municipality, in the exercise of its local powers.”

“CHAPTER III**“FINANCING OF CERTAIN DEBTS INCURRED PRIOR TO THE REORGANIZATION**

Different financing
rules.

“118.75. The urban agglomeration council may, by by-law and with the prior consent of any reconstituted municipalities, establish rules that differ

from those set out in the order made under section 135 with respect to the financing of debts that must be assumed by the central municipality.

Approval and
publication of by-law.

The by-law referred to in the first paragraph must be submitted to the Minister of Municipal Affairs and Regions for approval. At least 30 days before it is submitted to the Minister, the by-law must be published in accordance with the procedure prescribed for the publication of public notices, with a notice stating that any person wishing to object to the approval of the by-law must so inform the Minister in writing within the 30 days.

Fiscal year.

The by-law referred to in the first paragraph must specify from which fiscal year it applies. It may provide that it applies from the fiscal year during which it is adopted.

“CHAPTER IV

“SPECIAL MODIFICATIONS

Urban agglomerations.

“118.76. This chapter applies for the purpose of modifying certain provisions of this Act for the urban agglomerations of Mont-Laurier, La Tuque, Îles-de-la-Madeleine, Sainte-Agathe-des-Monts, Mont-Tremblant, Cookshire-Eaton, Rivière-Rouge and Sainte-Marguerite-Estérel.

“DIVISION I

“MODIFICATION APPLICABLE TO THE URBAN AGGLOMERATION OF MONT-LAURIER

s. 19, am. for Mont-Laurier.

“118.77. Section 19 is amended

(1) by adding “, except tourist information booth services” after “agglomeration” at the end of subparagraph *b* of paragraph 11;

(2) by replacing “, ports and airports” in subparagraph *d* of paragraph 11 by “and ports”.

“DIVISION II

“MODIFICATION APPLICABLE TO THE URBAN AGGLOMERATIONS OF MONT-LAURIER, LA TUQUE, ÎLES-DE-LA-MADELEINE, SAINTE-AGATHE-DES-MONTS, MONT-TREMBLANT, COOKSHIRE-EATON, RIVIÈRE-ROUGE AND SAINTE-MARGUERITE-ESTÉREL

s. 22, replaced for
certain agglomerations.

“118.78. Section 22 is replaced by the following section:

Identification.

“22. The urban agglomeration council may, by a by-law that is subject to the right of objection under section 115, identify the thoroughfares forming the arterial road system in the urban agglomeration.

Content of by-law. It does so by listing the names and numbers of the thoroughfares or by identifying them on a map, plan or other illustration.

Amendment or repeal. When such thoroughfares are identified in the order made under section 135, the urban agglomeration council may amend or repeal that identification in the manner provided for in the first paragraph. If it only amends the identification of the thoroughfares and the thoroughfares are identified only on a map, plan or other illustration, the by-law must state how the new identification differs from the former.”

c. E-20.001, s. 175, am.

10. Section 175 of the Act is amended

(1) by striking out “Montréal,” in the second line;

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

Urban agglomeration of Montréal.

“The first paragraph also applies in the case of the urban agglomeration of Montréal for any of the fiscal years 2006, 2007, 2008, 2009 and 2010.”

ACT RESPECTING MUNICIPAL TAXATION

c. F-2.1, s. 261.5.6.1, added.

11. The Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by inserting the following section after section 261.5.6:

Aliquot shares paid by municipalities.

“261.5.6.1. From the first day of the fiscal year in which the expenditures incurred by a central municipality in the exercise of an urban agglomeration power are financed by aliquot shares paid by the related municipalities of the urban agglomeration, no revenue of the central municipality for the current fiscal year may give rise to an urban agglomeration aggregate taxation rate for that current fiscal year.”

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

2002, c. 37, s. 282, am.

12. Section 282 of the Act to amend various legislative provisions concerning municipal affairs (2002, chapter 37), amended by section 237 of chapter 19 of the statutes of 2003 and by section 93 of chapter 50 of the statutes of 2005, is again amended by replacing “2008” in the second line of the tenth paragraph by “2010”.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

2006, c. 31, s. 132, am.

13. Section 132 of the Act to amend various legislative provisions respecting municipal affairs (2006, chapter 31) is amended by inserting the following paragraph after the first paragraph:

Aliquot shares paid by municipalities.

“For the purposes of the first paragraph, if the expenditures incurred by a central municipality in the exercise of an urban agglomeration power for a

fiscal year are financed by aliquot shares paid by the related municipalities of the urban agglomeration, the aggregate taxation rate of the local municipality that was established for the last fiscal year for which the preceding roll applied corresponds,

(1) in the case of a property assessment roll whose coming into force coincides with the beginning of the fiscal year 2006, to the aggregate taxation rate of the city from which the municipality was formed that was established, before the reorganization, for the fiscal year 2005; and

(2) in the case of a property assessment roll whose coming into force coincides with the beginning of the fiscal year 2007 or the fiscal year 2008, to the sum of the urban agglomeration aggregate taxation rate and the aggregate taxation rate of the municipality as a related municipality that were established for the last fiscal year for which the preceding roll applied.”

ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

2006, c. 60, s. 148, am. **14.** Section 148 of the Act to again amend various legislative provisions respecting municipal affairs (2006, chapter 60) is amended by adding the following paragraph after the second paragraph:

Ville de Montréal. “In the case of Ville de Montréal, the first two paragraphs apply, with the necessary modifications, for each of the fiscal years 2008 to 2010.”

OTHER AMENDING PROVISIONS

Urban agglomeration of Mont-Tremblant

O.C. 846-2005, s. 9, am. **15.** Section 9 of Order in Council 846-2005 dated 14 September 2005 concerning the urban agglomeration of Mont-Tremblant is amended by adding the following paragraphs at the end:

“Despite the first paragraph, the urban agglomeration council may, with the prior consent of the reconstituted municipality, make an exception to section 319 of the Cities and Towns Act (R.S.Q., chapter C-19) as it pertains to how often the council must meet in ordinary session each year.

The exception to that section applies as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

O.C. 846-2005, s. 9.1, am. **16.** Section 9.1 of the Order in Council, enacted by section 1 of Order in Council 1003-2006 dated 2 November 2006, is amended by adding the following paragraph after the third paragraph:

“The urban agglomeration council may, with the prior consent of the reconstituted municipality, establish rules that differ from those set out in the

first two paragraphs. The rules so established apply as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

Urban agglomeration of La Tuque

O.C. 1055-2005, s. 11, am.

17. Section 11 of Order in Council 1055-2005 dated 9 November 2005 concerning the urban agglomeration of La Tuque is amended by adding the following paragraphs at the end:

“Despite the first paragraph, the urban agglomeration council may, with the prior consent of the reconstituted municipalities, make an exception to section 319 of the Cities and Towns Act (R.S.Q., chapter C-19) as it pertains to how often the council must meet in ordinary session each year.

The exception to that section applies as long as the two resolutions by which the reconstituted municipalities expressed their consent are in force.”

O.C. 1055-2005, s. 11.1, am.

18. Section 11.1 of the Order in Council, enacted by section 8 of Order in Council 1003-2006 dated 2 November 2006, is amended by adding the following paragraph after the third paragraph:

“The urban agglomeration council may, with the prior consent of the reconstituted municipalities, establish rules that differ from those set out in the first two paragraphs. The rules so established apply as long as the two resolutions by which the reconstituted municipalities expressed their consent are in force.”

O.C. 1055-2005, s. 31, am.

19. Section 31 of the Order in Council, amended by section 125 of chapter 60 of the statutes of 2006, is again amended by inserting “, the municipal alpine ski centre and the municipal coliseum,” after “library”.

Urban agglomeration of Sainte-Agathe-des-Monts

O.C. 1059-2005, s. 9, am.

20. Section 9 of Order in Council 1059-2005 dated 9 November 2005 concerning the urban agglomeration of Sainte-Agathe-des-Monts is amended by adding the following paragraphs at the end:

“Despite the first paragraph, the urban agglomeration council may, with the prior consent of the reconstituted municipality, make an exception to section 319 of the Cities and Towns Act (R.S.Q., chapter C-19) as it pertains to how often the council must meet in ordinary session each year.

The exception to that section applies as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

O.C. 1059-2005, s. 9.1, am.

21. Section 9.1 of the Order in Council, enacted by section 14 of Order in Council 1003-2006 dated 2 November 2006, is amended by adding the following paragraph after the third paragraph:

“The urban agglomeration council may, with the prior consent of the reconstituted municipality, establish rules that differ from those set out in the first two paragraphs. The rules so established apply as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

Urban agglomeration of Mont-Laurier

O.C. 1062-2005, s. 9,
am.

22. Section 9 of Order in Council 1062-2005 dated 9 November 2005 concerning the urban agglomeration of Mont-Laurier is amended by adding the following paragraphs at the end:

“Despite the first paragraph, the urban agglomeration council may, with the prior consent of the reconstituted municipality, make an exception to section 319 of the Cities and Towns Act (R.S.Q., chapter C-19) as it pertains to how often the council must meet in ordinary session each year.

The exception to that section applies as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

O.C. 1062-2005, s. 9.1,
am.

23. Section 9.1 of the Order in Council, enacted by section 20 of Order in Council 1003-2006 dated 2 November 2006, is amended by adding the following paragraph after the third paragraph:

“The urban agglomeration council may, with the prior consent of the reconstituted municipality, establish rules that differ from those set out in the first two paragraphs. The rules so established apply as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

O.C. 1062-2005, s. 50,
am.

24. Section 50 of the Order in Council is amended by striking out “, excluding provisions relating to the operation of the Mont-Laurier airport and the tourist information booth” in paragraph 1.

Urban agglomeration of Sainte-Marguerite–Estérel

O.C. 1065-2005, s. 9,
am.

25. Section 9 of Order in Council 1065-2005 dated 9 November 2005 concerning the urban agglomeration of Sainte-Marguerite–Estérel is amended by adding the following paragraphs at the end:

“Despite the first paragraph, the urban agglomeration council may, with the prior consent of the reconstituted municipality, make an exception to section 319 of the Cities and Towns Act (R.S.Q., chapter C-19) as it pertains to how often the council must meet in ordinary session each year.

The exception to that section applies as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

O.C. 1065-2005, s. 9.1,
am.

26. Section 9.1 of the Order in Council, enacted by section 27 of Order in Council 1003-2006 dated 2 November 2006, is amended by adding the following paragraph after the third paragraph:

“The urban agglomeration council may, with the prior consent of the reconstituted municipality, establish rules that differ from those set out in the first two paragraphs. The rules so established apply as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

Urban agglomeration of Cookshire-Eaton

O.C. 1068-2005, s. 9,
am.

27. Section 9 of Order in Council 1068-2005 dated 9 November 2005 concerning the urban agglomeration of Cookshire-Eaton is amended by adding the following paragraphs at the end:

“Despite the first paragraph, the urban agglomeration council may, with the prior consent of the reconstituted municipality, make an exception to section 319 of the Cities and Towns Act (R.S.Q., chapter C-19) as it pertains to how often the council must meet in ordinary session each year.

The exception to that section applies as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

O.C. 1068-2005, s. 9.1,
am.

28. Section 9.1 of the Order in Council, enacted by section 34 of Order in Council 1003-2006 dated 2 November 2006, is amended by adding the following paragraph after the third paragraph:

“The urban agglomeration council may, with the prior consent of the reconstituted municipality, establish rules that differ from those set out in the first two paragraphs. The rules so established apply as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

Urban agglomeration of Rivière-Rouge

O.C. 1072-2005, s. 9,
am.

29. Section 9 of Order in Council 1072-2005 dated 9 November 2005 concerning the urban agglomeration of Rivière-Rouge is amended by adding the following paragraphs at the end:

“Despite the first paragraph, the urban agglomeration council may, with the prior consent of the reconstituted municipality, make an exception to section 319 of the Cities and Towns Act (R.S.Q., chapter C-19) as it pertains to how often the council must meet in ordinary session each year.

The exception to that section applies as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

O.C. 1072-2005, s. 9.1,
am.

30. Section 9.1 of the Order in Council, enacted by section 40 of Order in Council 1003-2006 dated 2 November 2006, is amended by adding the following paragraph after the third paragraph:

“The urban agglomeration council may, with the prior consent of the reconstituted municipality, establish rules that differ from those set out in the first two paragraphs. The rules so established apply as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

Urban agglomeration of Îles-de-la-Madeleine

O.C. 1130-2005, s. 9,
am.

31. Section 9 of Order in Council 1130-2005 dated 9 November 2005 concerning the urban agglomeration of Îles-de-la-Madeleine is amended by adding the following paragraphs at the end:

“Despite the first paragraph, the urban agglomeration council may, with the prior consent of the reconstituted municipality, make an exception to section 319 of the Cities and Towns Act (R.S.Q., chapter C-19) as it pertains to how often the council must meet in ordinary session each year.

The exception to that section applies as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

O.C. 1130-2005, s. 9.1,
am.

32. Section 9.1 of the Order in Council, enacted by section 46 of Order in Council 1003-2006 dated 2 November 2006, is amended by adding the following paragraph after the third paragraph:

“The urban agglomeration council may, with the prior consent of the reconstituted municipality, establish rules that differ from those set out in the first two paragraphs. The rules so established apply as long as the resolution by which the reconstituted municipality expressed its consent is in force.”

Urban agglomeration of Longueuil

O.C. 1214-2005, s. 38,
am.

33. Section 38 of Order in Council 1214-2005 dated 7 December 2005, concerning the urban agglomeration of Longueuil, amended by section 68 of Order in Council 1003-2006 dated 2 November 2006, is again amended by replacing the first paragraph by the following paragraph:

“38. The property listed in Schedules I, J and K to the report of 5 October 2005 of the transition committee of the urban agglomeration of Longueuil, as amended by Resolution 05-12-01 passed by the committee on 2 December 2005 and by the report by Roger Lachance dated 28 September 2007 and given to the Minister of Municipal Affairs and Regions, and the property listed in Schedules 1*b* to 13 in the Agreement of the transition committee of the urban agglomeration of Longueuil and Ville de Longueuil respecting the sharing of informational assets among Ville de Longueuil and the reconstituted city and towns in the urban agglomeration of Longueuil, to which Resolution 05-12-07 passed on 22 December 2005 by the transition committee of the urban agglomeration of Longueuil refers, becomes the property of the reconstituted municipalities as provided in those Schedules.”

O.C. 1214-2005, s. 48,
replaced.

34. Section 48 of the Order in Council is replaced by the following section:

“48. The debts referred to in section 45 include the debts identified as incidental to the powers of the reconstituted municipalities in Documents A, B and C of the report by Roger Lachance dated 28 September 2007 and given to the Minister of Municipal Affairs and Regions.”

O.C. 1214-2005, s. 51, replaced.

35. Section 51 of the Order in Council is replaced by the following section:

“51. The debts referred to in section 50 include the debts identified as incidental to urban agglomeration powers in Documents A, B and C of the report by Roger Lachance dated 28 September 2007 and given to the Minister of Municipal Affairs and Regions.”

O.C. 1214-2005, s. 52.1, added.

36. The Order in Council is amended by inserting the following section after section 52:

“52.1. The debts referred to in section 52 include the debts identified as incidental to the powers of the regular council of the central municipality in Documents A, B and C of the report by Roger Lachance dated 28 September 2007 and given to the Minister of Municipal Affairs and Regions.”

Urban agglomeration of Montréal

O.C. 1229-2005, s. 61.5, am.

37. Section 61.5 of Order in Council 1229-2005 dated 8 December 2005, enacted by section 4 of Order in Council 299-2006 dated 5 April 2006, is amended

(1) by inserting the following after “person” in the first paragraph: “, except those relating to the unconverted benefits accrued under a defined contribution plan or in a voluntary contribution account,”;

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

“Despite a requirement of a pension plan or a collective agreement that a division of the plan’s assets and liabilities of the plan or a merger of the assets and liabilities of two or more plans be subject to consent, no such consent is required in the case of a division or transfer under the first paragraph.”

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

O.C. 645-2005, ss. 4-13, applicable to Ville de Montréal.

38. Sections 4 to 13 of Order in Council 645-2005 dated 23 June 2005 continue to apply to Ville de Montréal for the purposes of the 2009 general election and any by-election held before the 2013 general election.

Deadline not applicable.

39. The deadline given in the second paragraph of section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001), enacted by section 9, does not apply to a decision made under the first paragraph of that section for the 2008 fiscal year.

O.C. 1210-2005, ss. 2-9.1, not applicable.

40. Subject to the second paragraph, sections 2 to 9.1 of Order in Council 1210-2005 dated 7 December 2005 concerning various taxation measures relating to the reorganization do not apply to the related municipalities of an urban agglomeration as of the first day of the fiscal year in which the decision made by the urban agglomeration council under section 118.26 of the

Act respecting the exercise of certain municipal powers in certain urban agglomerations, enacted by section 9, becomes effective.

Effect.

The provisions mentioned in the first paragraph continue to have effect, for the purposes of section 149 of chapter 60 of the statutes of 2006, with the necessary modifications, as regards the reconstituted municipalities of the urban agglomeration. The modifications include replacing the third paragraph of that section by the following paragraph:

Maximum loan.

“The amount of the loan may not exceed the total sum that the reconstituted municipality could have paid 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.”

Provision deemed amended.

41. Any provision of a loan by-law made by an urban agglomeration council that is in force on the first day of the fiscal year in which the decision made by the urban agglomeration council under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations, enacted by section 9, becomes effective and that imposes a tax or requires compensation to finance the repayment of the loan, is deemed to be amended for the purpose of replacing that tax or that compensation by aliquot shares that are payable by the related municipalities and that secure the same revenues for the central municipality as would have been the case if the tax or compensation applied.

Tax or compensation.

A related municipality must, in a by-law on the financing of an aliquot share payable under the first paragraph, impose taxes on the same immovables or require the payment of a tax or compensation by the same persons as would have been the case if the urban agglomeration tax or compensation applied.

Loan by-law effective.

42. A loan by-law made by a reconstituted municipality of an urban agglomeration whose object is a loan made under a provision mentioned in the first paragraph of section 40 continues to have effect, after the first day of the fiscal year in which the decision made by the urban agglomeration council under section 118.26 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations, enacted by section 9, becomes effective, for the purpose of reducing the amount of the taxes imposed for a fiscal year prior to the effective date of the decision.

Effect of certain sections.

43. Section 1, except with respect to the power granted to local municipalities by section 25.1 of the Municipal Powers Act (R.S.Q., chapter C-47.1), which it replaces, to install or bring into conformity a waste water treatment system, and sections 33 to 36 have effect from 1 January 2006.

Coming into force.

44. This Act comes into force on 13 December 2007, except sections 19 and 24, and sections 118.77 and 118.78 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations enacted by section 9, which come into force on 1 January 2008.

2007, chapter 34

AN ACT RESPECTING THE FORFEITURE, ADMINISTRATION AND APPROPRIATION OF PROCEEDS AND INSTRUMENTS OF UNLAWFUL ACTIVITY

Bill 11

Introduced by Mr. Jacques P. Dupuis, Minister of Justice

Introduced 15 June 2007

Passed in principle 7 November 2007

Passed 14 December 2007

Assented to 18 December 2007

Coming into force: 18 December 2007, except Division II, which comes into force on the date to be set by the Government but not later than 1 September 2008

Legislation amended:

Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1)

Public Curator Act (R.S.Q., chapter C-81)

Act respecting the Director of Criminal and Penal Prosecutions (R.S.Q., chapter D-9.1.1)

Act respecting the Ministère de la Justice (R.S.Q., chapter M-19)

Explanatory notes

This Act introduces a new scheme for the civil forfeiture of property derived from or used to engage in unlawful activity so that persons who, in whatever capacity, hold rights in such property or use such property are not allowed to keep the resulting benefit, unless they are in good faith.

Thus, the Attorney General is authorized to make a forfeiture application to a court of civil jurisdiction. Under the new scheme, which is subject to civil rules of evidence and procedure, the court may order the forfeiture of property to the State if it is convinced that the property is connected in some way to unlawful activity and, in the case of property used to engage in unlawful activity, that the defendant participated in or was aware of the unlawful activity.

(Cont'd on next page)

Explanatory notes (Cont'd)

The new scheme also allows the Attorney General to file an incidental application requesting the court to declare rights in the forfeited property to be unenforceable given their fictitious or simulated nature, which nature may be presumed under certain circumstances. The scheme contains measures to protect the rights of third persons in good faith, and sets rules for the registration and the cancellation of the registration of rights in forfeited property as well as rules on prescription as it applies to forfeited property.

The Act provides for the administration of the proceeds and instruments of unlawful activity forfeited under the new scheme, and clarifies the current rules for the administration of property seized, restrained or forfeited under federal laws. It expands those rules by adding a provision under which the registration of rights in forfeited property may be cancelled if the holder of those rights has not confirmed them.

While the Act maintains the current rules for the appropriation of the proceeds and instruments of unlawful activity and applies them to the new civil forfeiture scheme, it alters them in such a way as to allow property administered by the Attorney General to be destroyed or alienated free of charge in certain cases. As well, the Act adds certain government departments and certain bodies to the list of organizations that may receive a share of the proceeds from forfeited property.



Chapter 34

AN ACT RESPECTING THE FORFEITURE, ADMINISTRATION AND APPROPRIATION OF PROCEEDS AND INSTRUMENTS OF UNLAWFUL ACTIVITY

[Assented to 18 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

PURPOSE AND SCOPE

Civil forfeiture of
property.

1. The purpose of this Act is to provide for the civil forfeiture of property derived from or used to engage in unlawful activity so that persons who, in whatever capacity, hold rights in such property or use such property are not allowed to keep the resulting benefit, unless they are in good faith.

Administration of
property.

The purpose of this Act is also to provide for the administration of forfeited property or of property seized, restrained or forfeited under federal laws, and to allow the appropriation of such property or of the proceeds from the disposition of such property to socially useful purposes such as providing assistance for victims of crime and preventing, detecting and repressing crime.

Unlawful activity.

2. An act or omission that is an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) is unlawful activity for the purposes of this Act.

Penal offence.

A penal offence under an Act listed in Schedule 1 is also unlawful activity for the purposes of this Act.

Application.

3. This Act applies to property that is in Québec.

Scope.

It is applicable to unlawful activity committed in Québec and to unlawful activity engaged in outside Québec that would also be unlawful activity if engaged in in Québec.

DIVISION II**CIVIL FORFEITURE OF PROCEEDS AND INSTRUMENTS OF UNLAWFUL ACTIVITY**

- Forfeiture.** **4.** The Attorney General may apply to a court of civil jurisdiction for forfeiture to the State of any property that is in whole or in part directly or indirectly derived from or used to engage in unlawful activity.
- Rights unenforceable.** The Attorney General may also file an incidental application requesting the court to declare rights in the property unenforceable because they are of a fictitious or simulated nature or because they were acquired out of the proceeds of unlawful activity.
- Application.** An application under this section is filed and heard according to the rules of the Code of Civil Procedure (R.S.Q., chapter C-25), and the rules of evidence in the proceedings are those applicable in civil matters.
- Improvements.** **5.** Property to which improvements paid for out of the proceeds of unlawful activity have been made is proceeds of unlawful activity.
- Debt.** Property whose acquisition created a debt any part of which was repaid out of the proceeds of unlawful activity is also proceeds of unlawful activity.
- Service.** **6.** The forfeiture application is served on the owner of the property, if known, and on any possessor or holder of the property at the time the application is filed or at the time the property was seized by a police force or another authority empowered to do so.
- Other persons.** It is also served on any other known person whose rights in the property are likely to be affected by the application.
- Forfeiture application granted.** **7.** The court grants the forfeiture application if it is convinced that the property is proceeds or an instrument of unlawful activity. In the case of an instrument of unlawful activity, the court must also be convinced that the owner participated in the unlawful activity, was aware that the property was used to engage in such activity or could not reasonably have been unaware that the property was so used.
- Economic gain.** In all cases where the alleged unlawful activity is a penal offence under an Act listed in Schedule 1, the court must also be convinced that the activity resulted in substantial economic gain for the owner, possessor or holder.
- Application granted in part.** The court may, according to the evidence presented before it, grant the forfeiture application only for some of the property for which the forfeiture application is filed.
- Measures.** **8.** When ruling on the forfeiture application or the incidental application, the court may prescribe any measure it deems necessary or appropriate in the interests of justice, including the remittal to the defendant of any amount by

which the proceeds of the alienation of forfeited property exceeds the value of the part of the forfeited property that is derived from unlawful activity.

Additional measures.	The court may also prescribe any measure it deems necessary or appropriate to protect the rights of persons in good faith, to declare the nature and extent of their rights or to specify, on the application of the Attorney General, the amount of any claims guaranteed by a security they hold on the forfeited property.
Nature of property.	9. Property that is proceeds of unlawful activity retains that nature into whatever hands it may come, unless the owner proves that he, she or it was not or could not reasonably have been aware of its nature at the time the rights in the property were acquired.
Powers of the court.	10. If the court grants the forfeiture application and the Attorney General has filed an incidental application for a declaration of unenforceability, the court rules on the incidental application. It declares unenforceable all rights proved to be fictitious or simulated or proved to be acquired out of the proceeds of unlawful activity, and orders that their registration in the land register or register of personal and movable real rights be cancelled.
Fictitious or simulated right.	A right is presumed to be fictitious or simulated when its holder is a person related to the owner of the forfeited property, such as the owner's spouse, a blood relative of the owner up to the second degree, a person connected to the owner by marriage or a civil union up to the second degree, a person living under the same roof as the owner, a partner of the owner or a legal person of which the owner is a director or that the owner controls.
Presumption.	<p>11. The property for which the application is filed is presumed to be proceeds of unlawful activity if the defendant's legitimate income is significantly disproportionate to the defendant's patrimony or lifestyle or both, and the defendant</p> <p>(1) frequently participates in unlawful activity likely to result in personal economic benefit;</p> <p>(2) participates in the unlawful activity of a criminal organization within the meaning of the Criminal Code or acts in association with such an organization; or</p> <p>(3) is a legal person one of whose directors or officers participates in the unlawful activity of a criminal organization within the meaning of the Criminal Code or a legal person in which a person who participates in such activity holds a substantial interest.</p>
Criminal organization offence.	A person convicted of a criminal organization offence within the meaning of the Criminal Code is presumed to participate in the unlawful activity of or to act in association with a criminal organization.

- Presumption. **12.** A person convicted of a criminal offence in connection with unlawful activity alleged in the application is presumed to have participated in the unlawful activity except if the person has been discharged.
- Forfeiture order. **13.** The forfeiture order is equivalent to a title of the State to the forfeited property and has all the effects of such a title. The forfeiture order strips the forfeited property of its nature as proceeds of unlawful activity.
- Seizure before judgment. **14.** The Attorney General may, at any time during or even before the proceedings, apply to a judge for authorization to seize before judgment the property for which an application has been or is to be filed if there is reason to fear that the forfeiture of the property would otherwise be jeopardized or that the property would otherwise be destroyed, severely damaged or squandered.
- Affidavit. The application must be supported by an affidavit affirming that the property is proceeds or an instrument of unlawful activity, stating the facts giving rise to the seizure and indicating, if applicable, the deponent's sources.
- Rules applicable. The rules of the Code of Civil Procedure apply to the seizure.
- Extinctive prescription. **15.** Extinctive prescription may not be invoked against an application filed under this division.
- Acquisitive prescription. However, acquisitive prescription in favour of an owner in good faith of the property for which an application is filed under this division or that person's predecessors may be invoked against the application.

DIVISION III

ADMINISTRATION OF PROCEEDS AND INSTRUMENTS OF UNLAWFUL ACTIVITY

§1. — *Applicability*

- Administration of property. **16.** The Attorney General administers property acquired by the State through civil forfeiture.
- Additional property. The Attorney General also administers property seized, restrained or forfeited under the provisions of the Criminal Code or the Controlled Drugs and Substances Act or any other rule of law, in connection with suits or proceedings brought by the Attorney General, namely,
- (1) seized property entrusted to the Attorney General, at the Attorney General's request, by the competent judicial authority or another person holding that property;
 - (2) property seized under section 462.32 of the Criminal Code;

(3) property that is the subject of a restraint order and entrusted to the Attorney General by the competent judicial authority, at the Attorney General's request; and

(4) property forfeited to the State and fines corresponding to the value of that property.

§2. — *Rules*

Forfeiture. **17.** The Attorney General has the full administration of property acquired by the State through civil forfeiture and property referred to in subparagraph 4 of the second paragraph of section 16.

Order. The Attorney General administers property referred to in subparagraphs 1, 2 and 3 of the second paragraph of section 16 as stipulated in the order made by the competent judicial authority.

Mandate. **18.** The Attorney General may entrust the Centre de services partagés du Québec or any other person the Attorney General designates with the mandate to administer certain property under the Attorney General's administration and with the responsibility for alienating forfeited property.

Cancellation of registration. **19.** The Attorney General may apply for the cancellation of the registration, in the land register or register of personal and movable real rights, of rights in property referred to in subparagraph 4 of the second paragraph of section 16 if no order declaring that they are not affected by the forfeiture and declaring their nature and extent has been made in accordance with the provisions governing forfeiture.

Certificate. The application for cancellation must be filed with a certificate attesting that fact issued by the clerk of the court that made the forfeiture order. The clerk of the court issues such a certificate if

(1) the clerk is presented with proof that prior notice of the forfeiture order in the form prescribed in Schedule 2 was given to the holder of the rights concerned, and with proof of service of the order;

(2) the forfeiture order has become *res judicata*; and

(3) where applicable, the decision dismissing the application for the order referred to in the first paragraph has become *res judicata*.

DIVISION IV

APPROPRIATION OF PROCEEDS AND INSTRUMENTS OF UNLAWFUL ACTIVITY

Short-term loan. **20.** The Attorney General may, on the conditions determined by the Government, make a short-term loan to the consolidated revenue fund of all or

part of the sums under the Attorney General's administration. A loan made to the consolidated revenue fund is repayable out of that fund.

Forfeited property.

21. If the public interest so requires, the Attorney General may destroy forfeited property or alienate it free of charge. Forfeited property may be alienated free of charge in favour of such parties as police forces for research or training purposes, or in favour of non-profit bodies devoted to historical, educational or other purposes.

Proceeds.

22. The proceeds, for a fiscal year, of the alienation of property acquired by the State through civil forfeiture are equal to the sum of the proceeds of the alienation, during that year, of property acquired by the State through civil forfeiture and the amounts collected for costs during that year, minus, for that year,

(1) expenditures related to the administration and alienation of property for which a civil forfeiture application was filed or property acquired by the State through civil forfeiture, determined in accordance with generally recognized accounting practices;

(2) judicial and other costs paid by the Attorney General;

(3) expenditures or advances to cover amounts awarded against persons to whom the Attorney General entrusted the administration of property; and

(4) expenditures made or advances paid by the Ministère de la Justice in connection with civil forfeiture-related activities.

Proceeds.

23. The proceeds, for a fiscal year, of the alienation of property forfeited under the Criminal Code or the Controlled Drugs and Substances Act are equal to the sum of the proceeds of the alienation, during that year, of property referred to in subparagraph 4 of the second paragraph of section 16 and the fines corresponding to the value of that property that were collected during that year, minus, for that year,

(1) expenditures related to the administration and alienation of property referred to in subparagraphs 1 to 4 of the second paragraph of section 16, determined in accordance with generally recognized accounting practices;

(2) compensation paid in accordance with undertakings given by the Attorney General under subsection 6 of section 462.32 or subsection 7 of section 462.33 of the Criminal Code; and

(3) expenditures or advances to cover amounts awarded against persons to whom the Attorney General entrusted the administration of property.

Consolidated revenue fund.

24. The proceeds of the alienation of property acquired by the State through civil forfeiture and of property forfeited under the Criminal Code or the Controlled Drugs and Substances Act are, subject to section 25, paid into the

consolidated revenue fund on the dates and to the extent determined by the Government.

Sharing of proceeds.

25. The Government may, in the circumstances and according to the proportions it determines, allow the proceeds referred to in section 24 to be wholly or partly shared with one or more of the following government departments, bodies or organizations:

(1) the Fonds d'aide aux victimes d'actes criminels;

(2) municipal bodies or native communities whose police forces, including special constables under the authority of native communities, participated in the operations that led to the forfeiture of the property or to the imposition of the fines and, if the police forces that participated in the operations are not subject to the Police Act (R.S.Q., chapter P-13.1), the authorities responsible for them as well as community organizations, designated by the Government, whose purpose is to facilitate such operations;

(3) community organizations whose primary purpose is to prevent unlawful activity, particularly among young people;

(4) the Ministère de la Sécurité publique, if the Sûreté du Québec participated in the operations that led to the forfeiture of the property or to the imposition of fines;

(5) the Ministère de la Justice;

(6) government departments responsible for the enforcement of an Act listed in Schedule 1 whose agents participated in the operations that led to the civil forfeiture of the property; and

(7) bodies or organizations responsible for the administration of an Act listed in Schedule 1 whose agents participated in the operations that led to the civil forfeiture of the property.

Payments.

The Attorney General pays into the Fonds d'aide aux victimes d'actes criminels or to the bodies or organizations referred to in subparagraphs 2, 3 and 7 of the first paragraph the sums allotted to them according to the shares determined. The Attorney General pays into the consolidated revenue fund the sums allotted to government departments and any balance remaining.

Supplementary appropriations.

26. The sums allotted to the different government departments under section 25 constitute, for all intents, supplementary appropriations for the fiscal year in which they are paid into the consolidated revenue fund and are to be used by the departments for the purpose of preventing, detecting or repressing unlawful activity.

Annual report.

27. The Minister reports on the proceeds and fines referred to in section 24 and on their allotment under section 25 in the annual report tabled in the

National Assembly under the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19).

Property destroyed or appropriated.

The Minister also reports on the destruction of property and on the appropriation of any property alienated free of charge during the Attorney General's administration.

DIVISION V

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Amendment by order.

28. The Government may amend Schedule 2 to this Act by order.

Minister responsible.

29. The Minister of Justice is responsible for the administration of this Act.

c. C-8.1.1, s. 6, am.

30. Section 6 of the Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1) is amended by replacing “the property referred to in section 32.17 of the Act respecting the Ministère de la Justice (chapter M-19)” at the end by “the property referred to in section 17 of the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (2007, chapter 34)”.

c. C-81, s. 24, am.

31. Section 24 of the Public Curator Act (R.S.Q., chapter C-81) is amended by replacing “Division III.2 of the Act respecting the Ministère de la Justice (chapter M-19)” at the end of subparagraph 5 of the first paragraph by “the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (2007, chapter 34)”.

c. D-9.1.1, s. 14, am.

32. Section 14 of the Act respecting the Director of Criminal and Penal Prosecutions (R.S.Q., chapter D-9.1.1) is amended by replacing “Act respecting the Ministère de la Justice (chapter M-19)” in the second and third lines of the first paragraph by “Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (2007, chapter 34)”.

c. M-19, Div. III.2, ss. 32.11-32.22, repealed.

33. Division III.2 of the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19), comprising sections 32.11 to 32.22, is repealed.

Administration continued.

The administration of property seized, restrained or forfeited under that division is continued under this Act.

Order in Council applicable.

Order in Council 349-99 (1999, G.O. 2, 1300, in French) respecting the allotment of the proceeds of property under section 32.19 of the Act respecting the Ministère de la Justice, amended by Orders in Council 1223-2000 (2000, G.O. 2, 6864, in French), 462-2001 (2001, G.O. 2, 2990, in French) and 376-2005 (2005, G.O. 2, 1776, in French), continues to apply, with the necessary modifications, as if it were made for the allotment of the proceeds of property forfeited under the Criminal Code or the Controlled Drugs and Substances Act.

- Provisions applicable. **34.** The provisions of this Act, as they come into force, apply even to unlawful activity engaged in before 18 December 2007 and to property derived from unlawful activity that was acquired before that date.
- Restriction. This section may not, however, operate to confer the nature of proceeds of unlawful activity to property acquired by a person in good faith before 14 June 2006.
- Coming into force. **35.** This Act comes into force on 18 December 2007, except Division II, which comes into force on the date to be set by the Government but not later than 1 September 2008.

SCHEDULE 1

*(Section 2)***Acts under which penal offences are unlawful activity within the meaning of this Act**

- Building Act (R.S.Q., chapter B-1.1);
- Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1);
- Act respecting offences relating to alcoholic beverages (R.S.Q., chapter I-8.1);
- Food Products Act (R.S.Q., chapter P-29);
- Consumer Protection Act (R.S.Q., chapter P-40.1), but only as regards offences relating to contracts of credit and contracts entered into by itinerant merchants;
- Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., chapter R-20);
- Securities Act (R.S.Q., chapter V-1.1);
- Radiocommunication Act (Revised Statutes of Canada, 1985, chapter R-2);
- Tobacco Act (Statutes of Canada, 1997, chapter 13).

SCHEDULE 2

(Section 19)

Notice to holders of rights in property for which a forfeiture application has been filed

To: (Name)

(Address)

Take notice that, on _____, in accordance with sections (*insert the relevant sections of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or of the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19)*), the Attorney General of Québec will apply to a judge of the _____ (*name of court*), for the district of _____, for an order for the forfeiture of the following property:

— (*details of property*)

According to the (*land register or register of personal and movable real rights*), you hold the following rights in property to which the order is to apply:

— (*details of registered rights (date, registration number, etc.)*).

If the court orders the forfeiture of property in which you hold rights, take notice that, unless you obtain an order under the (*Criminal Code or Controlled Drugs and Substances Act*) declaring that the rights you hold are not affected by the forfeiture and declaring their nature and extent, the Attorney General will request that their registration be cancelled in accordance with section 19 of the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (2007, chapter 34).

You are advised to consult a lawyer for more information on this notice.

(*signature and identification of signatory*)

2007, chapter 35

AN ACT TO AMEND THE ACT RESPECTING THE BARREAU DU QUÉBEC AND THE PROFESSIONAL CODE

Bill 45

Introduced by Mr. Jacques P. Dupuis, Minister responsible for the administration of legislation respecting the professions

Introduced 13 November 2007

Passed in principle 5 December 2007

Passed 14 December 2007

Assented to 18 December 2007

Coming into force: 18 December 2007

Legislation amended:

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

Professional Code (R.S.Q., chapter C-26)

Explanatory notes

This Act amends the Act respecting the Barreau du Québec to create a new category of member, that is, the category of retired advocate.

Under the new provisions, retired advocates may use the prefix “Me” or “Mtre” before their name provided it is followed by the title “retired advocate”. They may not, however, style themselves as an advocate or attorney, or practise the profession of advocate.

The Act prohibits anyone who is not entered on the Roll of the Bar from using the title “retired advocate”, and provides for the prosecution for illegal practice of any retired advocate who practises the profession of advocate.

(Cont'd on next page)

Explanatory notes (Cont'd)

As well, the Act introduces new disciplinary rules into the Professional Code. It provides that a disciplinary complaint against a person for acts engaged in in the exercise of a function provided for in the Professional Code or in an Act constituting a professional order is inadmissible. Furthermore, it permits the presentation of a preliminary motion requesting the dismissal of excessive, frivolous or clearly unfounded complaints, and provides for the holding of case management conferences.



Chapter 35

AN ACT TO AMEND THE ACT RESPECTING THE BARREAU DU QUÉBEC AND THE PROFESSIONAL CODE

[Assented to 18 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. B-1, s. 1, am. **1.** Section 1 of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1) is amended by adding the following paragraph at the end:
- “retired advocate”. “(p) “retired advocate”: a person entered on the Roll as a retired advocate; “advocate” includes “retired advocate”, unless otherwise provided by law.”
- c. B-1, s. 12, am. **2.** Section 12 of the Act is amended by inserting “and retired advocates” after “solicitors” in subsection 2.
- c. B-1, subdiv. 1.1, s. 54.1, added. **3.** The Act is amended by inserting the following subdivision before subdivision 2 of Division V:
- “§1.1 — *Retired advocates*
- Description. **“54.1.** An advocate 55 years of age or over who does not practise may be entered on the Roll as a retired advocate, on an application to the executive director.
- Restrictions. A retired advocate may use the prefix “Me” or “Mtre” before his name provided it is followed by the title “retired advocate”; he may not, however, assume the title of advocate or attorney, verbally or otherwise, or practise the profession of advocate, in particular perform the acts described in section 128, including pleading or acting before a tribunal referred to in subparagraphs 1 to 7 of paragraph *a* of subsection 2 of that section.”
- c. B-1, s. 56, am. **4.** Section 56 of the Act is amended by replacing “write the French” in subsection 3 by “use the prefix”.
- c. B-1, s. 60, am. **5.** Section 60 of the Act is amended by replacing subsection 3 by the following subsection:
- Categories. “(3) The Roll comprises three categories: practising advocates, retired advocates, and solicitors.”
- c. B-1, s. 61, am. **6.** Section 61 of the Act is amended by replacing “and is authorized to practise the profession within” by “, and specifying”.

c. B-1, s. 68, am.

7. Section 68 of the Act is amended

(1) by replacing “practising in” in subsection 4 by “entered on the Roll for”;

(2) by replacing “practise in” in subsection 6 by “be entered on the Roll for”.

c. B-1, s. 69, am.

8. Section 69 of the Act is amended by replacing “cease to practise his profession” by “cease to be a member in good standing of the Bar”.

c. B-1, s. 70, am.

9. Section 70 of the Act is amended

(1) by replacing “resume practice” in subsection 1 by “again become a member in good standing of the Bar”;

(2) by replacing “where he intends to practise” in subsection 2 by “for which he intends to be entered on the Roll”;

(3) by replacing “practise the profession” in subsection 4 by “be a member in good standing of the Bar”;

(4) by adding the following subsection at the end:

Retired advocates.

“(7) This section applies, adapted as required, to retired advocates who apply for entry on the Roll in the category of practising advocates.”

c. B-1, s. 71, am.

10. Section 71 of the Act is amended by replacing “having ceased to practise the profession without giving the notice prescribed by section 69 whose name is no longer entered on the Roll” in subsection 1 by “who did not give the notice prescribed by section 69 and is no longer entered on the Roll”.

c. B-1, s. 75, am.

11. Section 75 of the Act is amended by replacing “or re-entry” in subsection 2 by “, re-entry or a change of category”.

c. B-1, s. 123.1, added.

12. The Act is amended by inserting the following section after section 123:

Retired advocates.

“**123.1.** Sections 122 and 123 apply, with the necessary modifications, to retired advocates.”

c. B-1, s. 128, am.

13. Section 128 of the Act, amended by section 52 of chapter 58 of the statutes of 2006, is again amended by inserting “practising” before “advocate” in the second line of subsection 2.

c. B-1, s. 136, am.

14. Section 136 of the Act is amended

(1) by replacing “advertises himself” in paragraph *a* by “styles himself”;

(2) by replacing “causes the prefix “Me” or “Mtre” to be placed” in paragraph *b* by “uses the prefix “Me” or “Mtre””.

c. B-1, s. 138.1, added. **15.** The Act is amended by inserting the following section after section 138:

Illegal practice. **“138.1.** A person who assumes the title of retired advocate or any similar title, verbally or otherwise, or in any manner or by any means styles himself as such without being entered on the Roll practises the profession of advocate illegally.”

c. B-1, s. 139, am. **16.** Section 139 of the Act is amended by inserting “, or a retired advocate who practises the profession of advocate, in particular who does anything described in sections 133 to 136,” after “permit”.

c. C-26, s. 116, am. **17.** Section 116 of the Professional Code (R.S.Q., chapter C-26) is amended by adding the following paragraph at the end:

Immunity. **“A complaint made against a person who exercises a function under this Code or under an Act constituting an order, including a syndic or a member of a committee on discipline, by reason of acts engaged in in the exercise of that function is inadmissible.”**

c. C-26, ss. 143.1-143.5, added. **18.** The Code is amended by inserting the following sections after section 143:

Dismissal of a complaint. **“143.1.** The committee chairman may, on a motion, dismiss a complaint that the chairman considers excessive, frivolous or clearly unfounded or subject it to certain conditions.

Case management conference. **“143.2.** If warranted by the circumstances of a complaint, for instance the complexity or foreseeable duration of the hearing, the committee chairman may, on the chairman’s own initiative or at the request of one of the parties, convene them to a case management conference in order to, among other things,

(1) come to an agreement with the parties as to the trial of the complaint, specifying the undertakings of the parties and determining the timetable to be complied with;

(2) if the parties fail to agree, determine a timetable for the proceeding, which is binding on the parties; and

(3) determine how the trial of the complaint may be simplified, facilitated or accelerated and the hearing shortened, among other things by better defining the questions at issue or recording admissions concerning any fact or document.

Minutes. **“143.3.** The minutes of the case management conference shall be drawn up by the secretary of the committee and signed by the chairman.

- Non-compliance. **“143.4.** If the parties fail to comply with the agreement or the timetable, the committee chairman may make the appropriate determinations, including foreclosure of a right under the agreement. The chairman may, on request, relieve a defaulting party from default, if required in the interest of justice.
- Determinations. **“143.5.** Once a party’s failure to participate is noted in the minutes of the case management conference, the committee may make the case management determinations it considers appropriate.”
- c. C-26, s. 151, am. **19.** Section 151 of the Code is amended
- (1) by inserting “excessive, frivolous or” before “clearly unfounded” in the second paragraph;
- (2) by inserting the following paragraph after the second paragraph:
- Complaint dismissed. “The chairman of a committee that dismisses a complaint under section 143.1 may condemn the complainant to pay the costs.”
- c. C-26, s. 164, am. **20.** Section 164 of the Code is amended by inserting “or its chairman” after “discipline” in subparagraph 2 of the first paragraph.
- c. C-26, s. 175, am. **21.** Section 175 of the Code is amended by inserting “excessive, frivolous or” before “clearly unfounded” at the end of the second paragraph.
- Application. **22.** The new provisions of section 143.1 of the Professional Code apply to complaints already received in accordance with section 126 of the Code on the coming into force of those provisions.
- Coming into force. **23.** This Act comes into force on 18 December 2007.

2007, chapter 36

AN ACT TO AMEND THE ACT RESPECTING LABOUR STANDARDS WITH REGARD TO ABSENCES AND LEAVE

Bill 58

Introduced by Mr. David Whissell, Minister of Labour

Introduced 27 November 2007

Passed in principle 6 December 2007

Passed 14 December 2007

Assented to 18 December 2007

Coming into force: 18 December 2007

Legislation amended:

Act respecting labour standards (R.S.Q., chapter N-1.1)

Explanatory notes

This Act amends the Act respecting labour standards to introduce the right for an employee to be absent from work for up to 104 weeks if the employee or the employee's minor child suffers a serious bodily injury following a criminal offence or if the employee's child or spouse dies as a result of such an offence.

The Act also introduces the right for an employee to be absent from work for up to 52 weeks if the employee's child or spouse commits suicide or if the employee's minor child disappears.

Under the Act, these rules may also apply in other circumstances and the conditions and manner in which this right may be exercised are specified, including reinstatement of the employee in the employee's former position at the end of the period of absence and the fact that these absences are without pay.



Chapter 36

AN ACT TO AMEND THE ACT RESPECTING LABOUR STANDARDS WITH REGARD TO ABSENCES AND LEAVE

[Assented to 18 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. N-1.1, s. 3, am. **1.** Section 3 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended
- (1) by replacing “sections 79.7, 79.8” in paragraph 3 by “the second paragraph of section 79.1, sections 79.7 to 79.16, sections”;
- (2) by replacing “sections 79.7, 79.8” in paragraph 6 by “the second paragraph of section 79.1, sections 79.7 to 79.16, sections”.
- c. N-1.1, s. 70, am. **2.** Section 70 of the Act is amended by replacing “or accident” in the third paragraph by “, accident or a criminal offence”.
- c. N-1.1, s. 74, am. **3.** Section 74 of the Act is amended by replacing “owing to sickness or accident or” in the second paragraph by “owing to sickness or accident under the first paragraph of section 79.1, or”.
- c. N-1.1, Chap. IV,
Div. V.0.1, heading,
am. **4.** The heading of Division V.0.1 of Chapter IV of the Act is amended by replacing “OR ACCIDENT” by “, ACCIDENT OR A CRIMINAL OFFENCE”.
- c. N-1.1, s. 79.1, am. **5.** Section 79.1 of the Act is amended
- (1) by replacing “who is credited with three months of uninterrupted service may be absent from work, without pay,” in the first paragraph by “may be absent from work”;
- (2) by inserting the following paragraph after the first paragraph:
- Criminal offence. “However, an employee may be absent from work for a period of not more than 104 weeks if the employee suffers serious bodily injury during or resulting directly from a criminal offence that renders the employee unable to hold his regular position. In that case, the period of absence shall not begin before the date on which the criminal offence was committed, or before the expiry of the period provided for in the first paragraph, where applicable, and shall not end later than 104 weeks after the commission of the criminal offence.”

c. N-1.1, ss. 79.1.1 and 79.1.2, added.

Probable cause.

6. The Act is amended by inserting the following sections after section 79.1:

“79.1.1. The second paragraph of section 79.1 applies if it may be inferred from the circumstances of the event that the employee’s serious bodily injury is probably the result of a criminal offence.

Exclusion.

However, an employee may not take advantage of such a period of absence if it may be inferred from the circumstances that the employee was probably a party to the criminal offence or probably contributed to the injury by a gross fault.

Applicability.

“79.1.2. The second paragraph of section 79.1 applies if the employee suffered the injury

(1) while lawfully arresting or attempting to arrest an offender or suspected offender or assisting a peace officer making an arrest; or

(2) while lawfully preventing or attempting to prevent the commission of an offence or suspected offence, or assisting a peace officer who is preventing or attempting to prevent the commission of an offence or suspected offence.”

c. N-1.1, s. 79.2, replaced.

Notice to employer.

7. Section 79.2 of the Act is replaced by the following section:

“79.2. An employee must be credited with three months of uninterrupted service to take advantage of section 79.1, and the absence shall be without pay. In addition, the employee must advise the employer as soon as possible of a period of absence from work, giving the reasons for it. If it is warranted by the duration of the absence or its repetitive nature, for instance, the employer may request that the employee furnish a document attesting to those reasons.

Return to work.

During a period of absence under the second paragraph of section 79.1, the employee may return to work intermittently or on a part-time basis if the employer consents to it.”

c. N-1.1, s. 79.3, am.

8. Section 79.3 of the Act is amended by replacing “an absence owing to sickness or accident” at the end of the second paragraph by “a period of absence”.

c. N-1.1, s. 79.4, am.

9. Section 79.4 of the Act is amended

(1) by replacing “the absence owing to sickness or accident” in the first paragraph by “the period of absence”;

(2) by replacing “of the sickness or accident” in the second paragraph by “of the sickness, accident or criminal offence”.

c. N-1.1, s. 79.8, am.

10. Section 79.8 of the Act is amended

(1) by replacing “who is credited with three months of uninterrupted service may be absent from work, without pay,” in the first paragraph by “may be absent from work”;

(2) by striking out the second and fourth paragraphs.

c. N-1.1, ss. 79.9-79.16, added.

11. The Act is amended by inserting the following sections after section 79.8:

Extension.

“79.9. An employee is entitled to an extension of the period of absence under the first paragraph of section 79.8, which shall end not later than 104 weeks after the beginning of that period, if the employee must stay with his minor child who suffered serious bodily injury during or resulting directly from a criminal offence that renders the child unable to carry on regular activities.

Disappearance of minor child.

“79.10. An employee may be absent from work for a period of not more than 52 weeks if the employee’s minor child has disappeared. If the child is found before the expiry of the period of absence, that period shall end on the eleventh day that follows the day on which the child is found.

Suicide.

“79.11. An employee may be absent from work for a period of not more than 52 weeks if the employee’s spouse or child commits suicide.

Criminal offence.

“79.12. An employee may be absent from work for a period of not more than 104 weeks if the death of the employee’s spouse or child occurs during or results directly from a criminal offence.

Serious bodily harm.

“79.13. Sections 79.9 to 79.12 apply if it may be inferred from the circumstances of the event that the serious bodily injury is probably the result of a criminal offence, the death is probably the result of such an offence or of a suicide, or the person who has disappeared is probably in danger.

Exclusion.

However, an employee may not take advantage of these provisions if it may be inferred from the circumstances that the employee or, in the case of section 79.12, the deceased person, if that person is the spouse or a child of full age, was probably a party to the criminal offence or probably contributed to the injury by a gross fault.

Provisions applicable.

“79.14. Sections 79.9 and 79.12 apply if the injury or death occurs in one of the situations described in section 79.1.2.

Return to work.

“79.15. A period of absence under sections 79.9 to 79.12 shall not begin before the date on which the criminal offence that caused the serious bodily injury was committed or before the date of the death or disappearance and shall not end later than 52 or 104 weeks after that date. However, during the period of absence, the employee may return to work intermittently or on a part-time basis if the employer consents to it.

- New event. If, during the same 52 or 104-week period, a new event occurs, affecting the same child and giving entitlement to a new period of absence, it is the longer period that applies, from the date of the first event.
- Provisions applicable. **“79.16.** Section 79.2, the first paragraph of section 79.3 and sections 79.4, 79.5 and 79.6 apply to periods of absence under sections 79.8 to 79.12, with the necessary modifications.”
- c. N-1.1, s. 81.14.1, am. **12.** Section 81.14.1 of the Act is amended by replacing “79.8” in the third line by “any of sections 79.8 to 79.12”.
- c. N-1.1, s. 89, am. **13.** Section 89 of the Act is amended by replacing “or accident,” in paragraph 6 by “, accident or a criminal offence,”.
- Applicability. **14.** The amendments to the Act respecting labour standards made by this Act apply from 18 December 2007 with respect to an event that occurred before that date, for the time remaining in the period of absence normally applicable.
- Coming into force. **15.** This Act comes into force on 18 December 2007.

2007, chapter 37

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DU CENTRE DES CONGRÈS DE QUÉBEC AND THE ACT RESPECTING THE SOCIÉTÉ DU PALAIS DES CONGRÈS DE MONTRÉAL

Bill 16

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

Introduced 17 October 2007

Passed in principle 24 October 2007

Passed 5 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended:

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

Act respecting the Société du Centre des congrès de Québec (R.S.Q., chapter S-14.001)

Act respecting the Société du Palais des congrès de Montréal (R.S.Q., chapter S-14.1)

Explanatory notes

The purpose of this Act is to make the Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal subject to the Act respecting the governance of state-owned enterprises, and to introduce new governance rules into the constituting acts of those enterprises.

The new governance rules determine the composition of the board of directors of the two enterprises and prescribe rules for appointing board members. For each enterprise the Act distinguishes between the functions of the chair of the board and those of the president and chief executive officer.

New rules will also apply to the operation of the board of directors, the constitution of the committees responsible to the board and the disclosure and publication of information.

Finally, the Act contains transitional provisions and consequential amendments.



Chapter 37

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DU CENTRE DES CONGRÈS DE QUÉBEC AND THE ACT RESPECTING THE SOCIÉTÉ DU PALAIS DES CONGRÈS DE MONTRÉAL

[Assented to 21 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE SOCIÉTÉ DU CENTRE DES CONGRÈS DE QUÉBEC

c. S-14.001, s. 5,
replaced.

1. Section 5 of the Act respecting the Société du Centre des congrès de Québec (R.S.Q., chapter S-14.001) is replaced by the following section:

Board of directors.

“5. The Société is administered by a board of directors consisting of 11 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 and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. Members of the board are appointed for a term of up to four years, and at least three of them are appointed after consultation with bodies representative of the sector.”

c. S-14.001, s. 6,
repealed.

2. Section 6 of the Act is repealed.

c. S-14.001, s. 7, am.

3. Section 7 of the Act is amended by replacing the first paragraph by the following paragraph:

Chair.

“7. The Government shall appoint the chair of the board of directors for a term of up to five years.”

c. S-14.001, s. 8, am.

4. 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 is filled in accordance with the appointment rules set out in this Act.”

c. S-14.001, s. 9,
replaced.

5. Section 9 of the Act is replaced by the following sections:

President and chief
executive officer.

“9. On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer taking into consideration the expertise and experience profile approved by the board.

Term.	The president and chief executive officer is appointed for a term of up to five years.
Conditions of employment.	The Government shall determine the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.
Appointment.	“9.1. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 9 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the members of the board.
Absence.	“9.2. 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-14.001, s. 10, replaced.	6. Section 10 of the Act is replaced by the following section:
Full-time office.	“10. The office of president and chief executive officer is a full-time position.”
c. S-14.001, s. 11, am.	7. Section 11 of the Act is amended (1) by striking out the first paragraph; (2) by inserting “other than the president and chief executive officer” after “directors” in the first line of the second paragraph.
c. S-14.001, s. 15, am.	8. Section 15 of the Act is amended (1) by striking out the first paragraph; (2) by replacing the second paragraph by the following paragraph:
Conflict of interest.	“Members of the personnel of the Société may not, under pain of forfeiture of office, have any direct or indirect interest in any undertaking causing their interest to conflict with that of the Société. However, forfeiture is not incurred where the interest devolves to them by succession or gift, provided they renounce or dispose of it with dispatch.”
c. S-14.001, s. 16, am.	9. Section 16 of the Act is amended by replacing the second paragraph by the following paragraph:
Coming into force.	“The by-laws of the Société, except by-laws made under section 14 and internal management by-laws, come into force on the date they are approved by the Government or on any other date determined in the by-laws.”
c. S-14.001, s. 21, am.	10. Section 21 of the Act is amended

(1) by replacing “director general” in the second line of the first paragraph by “president and chief executive officer” and by replacing “by-law” in the third line by “the internal management by-laws”;

(2) by replacing “The Société may allow, by by-law” in the first line of the second paragraph by “In those by-laws, the Société may allow” and by replacing “by-law of the Société” in the last line of that paragraph by “those by-laws”;

(3) by replacing “president” in the second line of the first paragraph by “chair”.

c. S-14.001, s. 22, am. **11.** Section 22 of the Act is amended

(1) by replacing “by-law” in the third line by “the internal management by-laws”;

(2) by replacing “president” in the second line by “chair”.

ACT RESPECTING THE SOCIÉTÉ DU PALAIS DES CONGRÈS DE MONTRÉAL

c. S-14.1, s. 5,
replaced.

12. Section 5 of the Act respecting the Société du Palais des congrès de Montréal (R.S.Q., chapter S-14.1) is replaced by the following section:

Board of directors.

“5. The Société is administered by a board of directors consisting of 11 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 and the president and chief executive officer, taking into consideration the expertise and experience profiles approved by the board. Members of the board are appointed for a term of up to four years, and at least three of them are appointed after consultation with bodies representative of the sector.”

c. S-14.1, ss. 6-11,
replaced.

13. Sections 6 to 11 of the Act are replaced by the following sections:

Chair.

“6. The Government shall appoint the chair of the board of directors for a term of up to five years.

Expiry of mandate.

On the expiry of their term, board members remain in office until they are replaced or reappointed.

Vacancy.

“7. A vacancy on the board of directors is filled in accordance with the appointment rules set out in this Act.

Non-attendance at
meetings.

Non-attendance at a number of board meetings determined by the internal management by-laws of the Société constitutes a vacancy in the cases and circumstances specified in those by-laws.

President and chief executive officer.

“8. On the recommendation of the board of directors, the Government shall appoint the president and chief executive officer taking into consideration the expertise and experience profile established by the board.

Term.

The president and chief executive officer is appointed for a term of up to five years.

Conditions of employment.

The Government shall determine the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.

Appointment.

“9. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 8 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

Absence.

“10. 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.

Full-time office.

“11. The office of president and chief executive officer is a full-time position.

Reimbursement of expenses.

“11.1. 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.”

c. S-14.1, s. 12, am.

14. Section 12 of the Act is amended

(1) by striking out the first paragraph;

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

Conflict of interest.

“Employees of the Société may not, under pain of forfeiture of office, have any direct or indirect interest in any undertaking causing their interest to conflict with that of the Société. However, forfeiture is not incurred where the interest devolves to them by succession or gift, provided they renounce or dispose of it with dispatch.”

c. S-14.1, s. 13, repealed.

15. Section 13 of the Act is repealed.

c. S-14.1, s. 16, am.

16. Section 16 of the Act is amended by inserting “and those made for its internal management under section 15” after “14” in the first line.

c. S-14.1, s. 17, am.

17. Section 17 of the Act is amended by replacing “president” by “chair”.

c. S-14.1, s. 18, am.

18. Section 18 of the Act is amended by striking out paragraph 4.

c. S-14.1, s. 19,
repealed.

19. Section 19 of the Act is repealed.

c. S-14.1, s. 21, am.

20. Section 21 of the Act is amended by replacing paragraph 1 by the following paragraph:

“(1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government;”.

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

c. G-1.02, s. 34, am.

21. Section 34 of the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “obligation to establish such a plan under the” after “subject to the”.

c. G-1.02, Sched. I,
am.

22. Schedule I to the Act is amended by inserting the following in alphabetical order:

“Société du Centre des congrès de Québec

“Société du Palais des congrès de Montréal”.

TRANSITIONAL PROVISIONS

Continuance in office.

23. The vice-president appointed under section 5 of the Act respecting the Société du Centre des congrès de Québec as it read before 21 December 2007 continues in office until a person is appointed to replace the chair of the board under section 13 of the Act respecting the governance of state-owned enterprises.

Continuance in office.

24. The vice-president appointed under section 6 of the Act respecting the Société du Palais des congrès de Montréal as it read before 21 December 2007 continues in office until a person is appointed to replace the chair of the board under section 13 of the Act respecting the governance of state-owned enterprises.

Deadline.

25. The Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal must satisfy the requirements of section 34 of the Act respecting the governance of state-owned enterprises not later than 21 March 2009.

Independent directors.

26. The requirements relating to the number of independent members of a board of directors and to the independence of the chair provided in the first paragraph of section 4 of the Act respecting the governance of state-owned enterprises, and the requirement provided in the second paragraph of section 19 of that Act, apply to the Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal as of the date set by the Government. 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.

Audit committee.	The same applies to the requirement that the audit committee include a member of a professional order of accountants as set out in the second paragraph of section 23 of that Act.
Independent director status.	27. The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors of the Société du Centre des congrès de Québec or the Société du Palais des congrès de Montréal in office on 20 December 2007 has the status of independent director.
Exception.	28. A member of the board of directors of the Société du Centre des congrès de Québec or a member of the board of directors of the Société du Palais des congrès de Montréal in office on 20 December 2007 who has not obtained the status of independent director under section 27 of this Act may, despite section 19 of the Act respecting the governance of state-owned enterprises, be a member of a committee referred to in that section until the number of independent directors on the board of the Société in question corresponds to two thirds of the membership.
Current directors.	29. The members of the board of directors of the Société du Centre des congrès de Québec and of the Société du Palais des congrès de Montréal in office on 20 December 2007 continue in office for the unexpired portion of their term on the same terms, until they are replaced or reappointed.
Functions of current president and director general.	The president of the board of directors and director general of the Société du Centre des congrès de Québec continues in office, on the same terms, for the unexpired portion of the term, as president and chief executive officer. The president of the board of directors and director general exercises the functions of chair of the board of directors until that office is filled in accordance with section 7 of the Act respecting the Société du Centre des congrès de Québec, amended by section 3 of this Act.
Functions of current president and director general.	The president and director general of the Société du Palais des congrès de Montréal continues in office, on the same terms, for the unexpired portion of the term, as president and chief executive officer. The president and director general exercises the functions of chair of the board until that office is filled in accordance with section 6 of the Act respecting the Société du Palais des congrès de Montréal, replaced by section 13 of this Act.
Variable pay policy.	30. The Société du Centre des congrès de Québec must submit to the Government for approval the variable pay policy applicable to its officers and employees not later than 31 December 2008.
Restriction.	The Société may not change its variable pay policy in force on 21 December 2007 unless the change is approved by the Government.
Provisions applicable.	31. Sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises apply to the Société du Centre des congrès de Québec and the Société du Palais des congrès de Montréal as of the fiscal year of the enterprise that ends after 31 March 2008.

- Provisions applicable. **32.** Paragraph 1 of section 21 of the Act respecting the Société du Palais des congrès de Montréal continues to apply until the Government determines an amount under paragraph 1 of section 21 of that Act, replaced by section 20 of this Act.
- Coming into force. **33.** This Act comes into force on 21 December 2007.

2007, chapter 38

AN ACT TO PROMOTE THE MAINTENANCE AND RENEWAL OF PUBLIC INFRASTRUCTURES

Bill 32

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

Introduced 30 October 2007

Passed in principle 11 December 2007

Passed 18 December 2007

Assented to 21 December 2007

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

Legislation amended: None

Explanatory notes

The purpose of this Act is to ensure that state investments in public infrastructures are transparent and made in accordance with best management practices, and that they are properly apportioned between infrastructure maintenance and infrastructure development. To that end, the Act provides that a capital budget is to be tabled each year in the National Assembly. The budget is to specify the amounts allocated to maintaining and developing public infrastructures and to eliminating the maintenance deficit within 15 years. The Act also provides for a rendering of accounts with respect to the use of the budget.



Chapter 38

AN ACT TO PROMOTE THE MAINTENANCE AND RENEWAL OF PUBLIC INFRASTRUCTURES

[Assented to 21 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

OBJECT

Purpose. **1.** The purpose of this Act is to ensure that state investments in public infrastructures are transparent and made in accordance with best management practices, and that they are properly apportioned between infrastructure maintenance and infrastructure development.

CHAPTER II

INVESTING IN THE MAINTENANCE AND DEVELOPMENT OF PUBLIC INFRASTRUCTURES AND IN THE ELIMINATION OF THE MAINTENANCE DEFICIT

Draft budget. **2.** Not later than 1 December each fiscal year, the Conseil du trésor must submit to the Government a draft multi-year capital budget for public infrastructures.

Infrastructure. **3.** “Infrastructure” means an immovable, a civil engineering work and any other equipment determined by the Government.

Public infrastructure. An infrastructure is considered to be a public infrastructure if the Government contributes financially, directly or indirectly, to building, acquiring, maintaining or improving it.

Amounts allocated. **4.** The capital budget must specify the amounts allocated to each of the following objectives:

(1) maintaining existing public infrastructures in keeping with the standards recognized for each type of infrastructure and identified by the Conseil du trésor;

(2) eliminating within 15 years the maintenance deficit determined on 1 April 2008; and

(3) building new public infrastructures, or improving or replacing existing public infrastructures.

Redistribution.

If the part of the capital budget for a year that is allocated under subparagraph 2 of the first paragraph does not reach 6% of the maintenance deficit determined on 1 April 2008, the difference must be redistributed among the capital budgets for the following three years.

Financial contribution.

5. A body that receives a financial contribution for a public infrastructure from the Government must provide, at the request of the chair of the Conseil du trésor or of the Minister responsible for the body, the information the chair considers necessary to prepare the capital budget and a yearly report detailing how the allocated amounts have been used, in particular with respect to the objectives listed in section 4.

Tabling.

6. The capital budget and the yearly report on how it has been used are tabled in the National Assembly by the chair of the Conseil du trésor.

Examination.

The documents may be examined by the appropriate committee of the National Assembly.

Unused amounts.

7. The Government may make rules on how to allocate unused amounts in the capital budget to subsequent budgets.

CHAPTER III

MISCELLANEOUS PROVISIONS

Administration.

8. The Minister who chairs the Conseil du trésor is responsible for the administration of this Act.

Coming into force.

9. The provisions of this Act come into force on the date or dates to be set by the Government.

2007, chapter 39

AN ACT TO AMEND THE FOREST ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 39

Introduced by Mr. Claude Béchar, Minister of Natural Resources and Wildlife

Introduced 6 November 2007

Passed in principle 27 November 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007, except

(1) section 1, paragraph 2 of section 6, sections 12 and 14, paragraph 2 of section 15, sections 18 to 20, 23 and 38, which come into force on 1 April 2008;

(2) sections 13, 17 and 25, which come into force on 31 August 2009;

(3) section 29, which comes into force on the date of coming into force of section 21 of chapter 45 of the statutes of 2006; and

(4) section 34, which comes into force on the date or dates to be set by the Government.

Legislation amended:

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

Mining Act (R.S.Q., chapter M-13.1)

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)

Explanatory notes

The main object of this Act is to modify certain rules governing forest management activities in the domain of the State.

(Cont'd on next page)

Explanatory notes (Cont'd)

Firstly, the Act simplifies the rules relating to forest planning by providing more leeway in the determination of the places where the forest management activities described in the five-year program may be carried out during the period covered by the general forest management plan, and allowing activities approved during the year but not carried out during that year to be carried over to the following annual management plan without being approved again.

Secondly, the Act adds instances where the Minister may accredit the holder of a wood processing plant operating permit so that the holder may obtain a management permit for a management unit in order to supply the processing plant. The Act also specifies the rules applicable to the exercise of that power.

Thirdly, concerning the monitoring and control of forest management activities, the Act provides that the annual management plan to be presented by the holders of forest management agreements or forest management contracts must be accompanied by silvicultural prescriptions approved by a forest engineer. It also provides that the agreement and contract holders must prepare and submit to the Minister a periodic progress report on silvicultural treatments they carry out in the management area, and specifies the sanctions applicable if they fail to comply with that obligation. Furthermore, the Act establishes rules for the cash reimbursement of temporary credits and subjects the right to the credit applicable to dues to the prior payment of third parties who have carried out silvicultural treatments on behalf of an agreement holder.

Fourthly, the Act identifies certain situations where the Minister may at any time make minor changes to the boundaries of a forest management unit, in particular to correct a clerical or technical error or to include new areas acquired by the State. The Act also adds new cases to those already set out in the Forest Act where it will be possible to revise at any time the calculation of the annual allowable cut assigned to a management unit, and to make changes to the general plan and the agreement of the holders carrying out their activities in the unit concerned.

The Act reduces from one and a half years to six months the time an agreement holder's processing plant must be out of operation before the Minister may send a notice to the holder stating that the agreement will be terminated. It also sets out the applicable formalities. The Act makes minor changes to the forest protection programs covering the fires that occur while work is being carried on in the forest.

The Act grants the Minister the power to require that persons or bodies to whom the Minister allocated volumes of round timber for the supply of wood processing plants obtain certification from an independent body that has established standards for sustainable forest management applicable to Québec forests. It also provides that the Minister may establish programs to facilitate and support the obtention of forest certification.

Lastly, the Act introduces a protection plan for biological refuges. For that purpose, it provides rules relating to the designation of such refuges, the changes they undergo and their protection. Consequential amendments are also introduced.



Chapter 39

AN ACT TO AMEND THE FOREST ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 21 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. F-4.1, s. 14.3, am. **1.** Section 14.3 of the Forest Act (R.S.Q., chapter F-4.1) is amended by replacing “according to the terms and conditions set out in section 73.1, except those set out in the sixth paragraph, and in sections 73.2 and 73.3” in the first sentence of the first paragraph by “according to the terms and conditions set out in sections 73.1 to 73.3, except those set out in the sixth paragraph of section 73.1 and the fourth paragraph of section 73.2”.
- c. F-4.1, s. 24, am. **2.** Section 24 of the Act is amended by inserting “92.0.3.1, 92.0.3.2,” after “92.0.3,” in paragraph 3.
- c. F-4.1, Title I,
Chap. II, Div. II.2,
ss. 24.10-24.13, added. **3.** The Act is amended by inserting the following division after section 24.9:

“DIVISION II.2

“PROTECTION OF BIOLOGICAL REFUGES

- Designation. **“24.10.** The Minister may designate forest areas as biological refuges in order to protect certain mature or overmature forests that are representative of Québec’s forest heritage and to maintain the biological diversity of those forests.
- Boundaries and management. To that end, the Minister shall establish and define the boundaries of biological refuges on all or part of the forest lands of the domain of the State and manage the biological refuges in such a way as to ensure their continued protection.
- Land use plan. The biological refuges are entered in the land use plan provided for in the Act respecting the lands in the domain of the State (chapter T-8.1).
- Modification. **“24.11.** The Minister may make any modification the Minister deems necessary to correct an error, inaccuracy or other incongruity that occurred in establishing the boundaries of a biological refuge.
- Status revoked. The Minister may also modify the boundaries of a biological refuge or revoke its status if the area covered is no longer characterized by the biodiversity that initially warranted its preservation. If the refuge is entered in the register of protected areas kept by the Minister of Sustainable Development,

Environment and Parks, the Minister must obtain the approval of that Minister before proceeding with the modification or revocation.

List.

“24.12. The Minister shall draw up and maintain a list of designated biological refuges.

Publication and content.

The list is published on the department’s website and contains the following information:

(1) the number assigned to the biological refuge;

(2) the number of the forest management unit within which the biological refuge is located; and

(3) the geographical coordinates and the area of the biological refuge.

Maps.

The geographical boundaries of a biological refuge must also be shown on maps accessible on the department’s website.

Prohibited activities.

“24.13. Forest management activities are prohibited in the area covered by a biological refuge.

Authorized activity.

However, the Minister may authorize a forest management activity, on the conditions the Minister determines, if the Minister considers it expedient and if the activity is not likely to have an adverse effect on the maintenance of biological diversity. If the refuge is entered in the register of protected areas kept by the Minister of Sustainable Development, Environment and Parks, the Minister must consult that Minister for an opinion on the impact of the proposed activity before authorizing it.”

c. F-4.1, s. 35.14.1, added.

4. The Act is amended by inserting the following section after section 35.14:

New delimitation.

“35.14.1. Despite section 35.14, the Minister may, without being required to comply with the formalities described in the second paragraph of that section, modify the boundaries of a management unit to correct a clerical or technical error that occurred when the unit was delimited or to include within the unit forest lands acquired by the State after it was delimited.

Publication.

The Minister shall make public the new delimitation for the management unit. It comes into force at that time.”

c. F-4.1, s. 35.15, am.

5. Section 35.15 of the Act is amended by inserting the following subparagraph after subparagraph 1 of the first paragraph:

“(1.1) the designation of a biological refuge or any modification concerning that designation;”.

c. F-4.1, s. 35.16, am.

6. Section 35.16 of the Act is amended

(1) by inserting “to the boundaries of a management unit or” after “following a modification” in the first sentence of the second paragraph;

(2) by adding the following at the end of the second sentence of the second paragraph: “, by reason of substantial modifications made to the standards of forest management or to forest practices that significantly affect the annual allowable cut, annual yield or objectives assigned to the management unit, or if the tools used in the calculation of the forest production assigned to the units were replaced by tools improving the precision of the calculations, and there are significant differences in the results of those calculations.”

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 and amended by section 7 of chapter 45 of the statutes of 2006, is again amended

(1) by striking out paragraph 6;

(2) by replacing paragraph 7 by the following paragraph:

“(7) a map, drawn to the scale determined by the Minister, showing the sites where the main infrastructures could be established and the programmed activities carried out during the period covered by the general plan;”.

c. F-4.1, s. 59, am.

8. Section 59 of the Act, replaced by section 46 of chapter 6 of the statutes of 2001 and amended by section 16 of chapter 16 of the statutes of 2003 as amended by section 8 of chapter 3 of the statutes of 2005, is again amended by inserting the following paragraph after the first paragraph:

Notice.

“If unable to submit an annual plan to the Minister before the date set in the first paragraph, the agreement holder must give the Minister notice, before that date, of the date on which the plan will be submitted.”

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 and by section 9 of chapter 45 of the statutes of 2006, is again amended

(1) by replacing “a description of the forest management activities to be carried out” in the first sentence of subparagraph 1 of the first paragraph by “a description of the forest management activities for which a forest management permit may be required in order to carry them out”;

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

Silvicultural.
prescriptions.

“The annual plan must be accompanied by silvicultural prescriptions approved by a forest engineer. The prescriptions must be supported by forest inventory data that have been compiled and analyzed or by other documents or information determined or accepted by the Minister, which may vary with the silvicultural treatments to be carried out. The forest inventory data, documents or information used in preparing the prescriptions must be forwarded to the Minister on request.”

- c. F-4.1, s. 59.2, am. **10.** Section 59.2 of the Act, enacted by section 46 of chapter 6 of the statutes of 2001, is amended by striking out the third paragraph.
- c. F-4.1, s. 59.6, am. **11.** Section 59.6 of the Act, enacted by section 46 of chapter 6 of the statutes of 2001 and amended by section 18 of chapter 16 of the statutes of 2003, is again amended by replacing “in the forest inventory data having served to validate the relevance of the silvicultural treatments included in the annual management plan” in the third paragraph by “in the silvicultural prescriptions accompanying the annual management plan or the forest inventory data, documents or information used in preparing those prescriptions”.
- c. F-4.1, s. 60, am. **12.** 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 and by section 10 of chapter 45 of the statutes of 2006, is again amended
- (1) by replacing “provided for in the annual plan approved by the Minister” in subparagraph 1 of the first paragraph by “approved in the annual plan and authorized under the management permit”;
- (2) by replacing subparagraph 2 of the first paragraph by the following subparagraph:
- “(2) to apply the corrective programs established under sections 61 and 77.3, if necessary;”;
- (3) by replacing “under the annual management plan” in subparagraph 5 of the first paragraph by “approved in the annual plan and authorized under the management permit”.
- c. F-4.1, s. 70, am. **13.** Section 70 of the Act, replaced by section 52 of chapter 6 of the statutes of 2001 and amended by section 11 of chapter 45 of the statutes of 2006, is again amended by replacing “before 1 September each year” in the first paragraph by “before 1 November each year”.
- c. F-4.1, s. 73.2, replaced.
Progress reports. **14.** Section 73.2 of the Act is replaced by the following section:
- “73.2.** An agreement holder must prepare and submit to the Minister, in the form and tenor determined by regulation of the Government, a periodic progress report on silvicultural treatments or other activities the agreement holder carries out in the management unit. The progress report must be approved by a forest engineer in the case of forest management activities or, in any other case, by a professional designated by the Minister.
- Dates and periods. The dates on which progress reports must be submitted and the periods they must cover are set by the Minister after consultation with the agreement holder.
- Provisional credit. On receipt of a progress report, the Minister may, at the request of the agreement holder, grant a provisional credit corresponding to the value of the

silvicultural treatments or other activities which have been carried out and applicable to the payment of the prescribed dues. However, an agreement holder who has treatments or activities carried out by a third party may be granted a credit only if the agreement holder has already paid to that third party the total cost of the treatments or activities that have been carried out and are the subject of the request for credit.

Reimbursement.

If the Minister deems that at the end of a given year the credits could exceed the dues the agreement holder must pay that year for the timber harvested, the Minister may, after having granted a provisional credit under this section, reimburse to the agreement holder the sum corresponding to the amount of credits that is in excess of the dues payable. However, the Minister must reduce that sum by any contributions owed to the forestry fund or assessments owed to a forest protection organization recognized by the Minister under this Act.

Adjustments.

Following the presentation of the annual report, the credits are adjusted, if need be, to ensure that they correspond to the value of the treatments or other activities accepted by the Minister under section 73.1.

Failure to comply.

If an agreement holder fails to comply with this section, the Minister may refuse to grant a provisional credit until the agreement holder complies with this section or until a decision on the granting of the provisional credit is made following the presentation of the annual report. The Minister may also cancel 10% of the provisional credits already granted and postpone the decision on the granting of credit to the time the annual report is presented.”

c. F-4.1, s. 77.4, am.

15. Section 77.4 of the Act, enacted by section 62 of chapter 6 of the statutes of 2001, is amended

(1) by inserting “of the boundaries of the management unit or a modification” after “following a modification” in the first paragraph;

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

Other grounds for reduction.

“The same applies if the decision to reduce the annual allowable cut assigned to a management unit is made in order to take into account substantial modifications to the standards of forest management or to forest practices or following the replacement of the tools used in the calculation of forest production.”

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

16. Section 82 of the Act, amended by section 70 of chapter 6 of the statutes of 2001, is again amended

(1) by replacing “one-and-a-half years” in subparagraph 5 of the first paragraph by “six months”;

(2) by replacing “In such cases” in the third paragraph by “In the cases referred to in the first paragraph”;

(3) by adding the following sentences at the end of the third paragraph: “In the case referred to in subparagraph 5 of the first paragraph, the prior notice must state that the agreement holder has 60 days in which to submit a business plan for resuming operations to the Minister. If the agreement holder submits a business plan within the 60-day period, the Minister may not terminate the agreement before the expiry of 30 days after the plan is submitted.”;

(4) by adding the following paragraph after the third paragraph:

Idle period
uninterrupted.

“The resumption of a wood processing plant’s operations for a continuous period of less than one month does not interrupt the six-month period referred to in subparagraph 5 of the first paragraph.”

c. F-4.1, s. 84.5, am.

17. Section 84.5 of the Act is amended by replacing “before 1 September each year” by “before 1 November each year”.

c. F-4.1, s. 85,
replaced.

18. Section 85 of the Act is replaced by the following section:

Forest management
permit.

“85. The Minister shall issue a forest management permit to the holder of a timber supply and forest management agreement or the holder of a forest management agreement if the activities for which the permit is requested have been approved in the annual management plan of the management unit concerned.

Activities authorized.

The Minister may, however, require that certain activities approved in the annual plan be part of the activities authorized under the management permit, particularly those for which schedules have been imposed on the agreement holder, in order to ensure that the forest management strategies adopted to reach the annual allowable cut, annual yield and objectives assigned to the management unit are applied.”

c. F-4.1, s. 86,
replaced.

19. Section 86 of the Act, amended by section 13 of chapter 45 of the statutes of 2006, is replaced by the following sections:

Harvest.

“86. A forest management permit authorizes an agreement holder to harvest in the management unit, during the period covered by the annual plan and subject to the reductions made under this Act, a volume of timber of one or more species, up to the annual volume set in the agreement or the volume as increased under this Act, and to carry out the forest management activities under the agreement holder’s responsibility.

Volumes and
processing plants.

The permit states the authorized volume for each species or group of species and, if applicable, specifies the processing plant or plants to be supplied.

Prohibition.

“86.0.1. An agreement holder may not claim the right to the total annual volume set in the agreement if all the activities approved in the annual plan and authorized under the management permit do not allow for the harvest of such a volume.

Prohibition.	The agreement holder may not claim to be authorized, on the basis of the annual plan or the management permit, to carry out forest management activities that depart from the standards provided for in this Act or set in a regulation made under this Act unless, in accordance with the law, such a departure has been specifically authorized.
Permit modifications.	“86.0.2. The management permit may be modified at any time at the request of the agreement holder, in particular to withdraw from or add to the permit activities already approved in the annual plan. Before agreeing to the modifications, the Minister must ensure that the changes requested will not call into question any forest management strategies.
Permit expiry.	The permit expires at the end of the period covered by the plan.
Activities renewed.	“86.0.3. A forest management activity approved by the Minister for which no management permit has been issued during the period covered by the annual plan, or for which a management permit has been issued but which has not been completed during the period covered, may, at the agreement holder’s choice, be renewed in the following annual plan and be the object of a management permit without having to be approved again.”
c. F-4.1, s. 86.1, am.	20. Section 86.1 of the Act is amended by replacing “under the annual management plan” in subparagraph 2 of the second paragraph by “approved in the annual plan and authorized under the management permit”.
c. F-4.1, ss. 92.0.3.1 and 92.0.3.2, added.	21. The Act is amended by inserting the following sections after section 92.0.3:
Accreditation.	“92.0.3.1. Before the period covered by the general forest management plans expires, the Minister may also, if considered expedient by the Minister, accredit for the same purposes the holder of a wood processing plant operating permit where a volume of timber is made available following the cancellation of an agreement.
Volume of timber available.	The volume of timber available corresponds to the volume of timber not harvested since the beginning of the period covered by the general forest management plans that could have been harvested annually under the agreement holder’s agreement had it not been cancelled, after deducting any volumes already accredited under subparagraph 1, 2 or 5 of the first paragraph of section 92.0.3.
Accreditation.	“92.0.3.2. The Minister may also, if considered expedient by the Minister, accredit for the same purposes the holder of a wood processing plant operating permit so that degraded forest stands or stands likely to be affected by natural disasters because of their condition or their age may be harvested.
Accreditation.	Such an accreditation may also be granted, but only before the period covered by the current general plans ends, if the volume of timber harvested in a management unit during the period covered by the previous general plans is

inferior to the estimated harvested volume used to revise the calculation of that unit's annual allowable cut.”

c. F-4.1, s. 92.0.11, am.

22. Section 92.0.11 of the Act is amended by replacing “in the case provided for in subparagraph 3 of the first paragraph of section 92.0.3” in the second paragraph by “in the cases set out in subparagraph 3 of the first paragraph of section 92.0.3 and the first paragraph of section 92.0.3.2 and, as concerns timber that became available during the years following the year an agreement is cancelled, in the case set out in section 92.0.3.1.”

c. F-4.1, s. 92.0.12, am.

23. Section 92.0.12 of the Act is amended by replacing “except as regards the sixth paragraph of section 73.1 to which” in the fourth paragraph by “except as regards the sixth paragraph of section 73.1 and the fourth paragraph of section 73.2 to which”.

c. F-4.1, s. 103, am.

24. Section 103 of the Act is amended by replacing the second sentence of the first paragraph by the following sentences: “The annual plan must be accompanied by silvicultural prescriptions approved by a forest engineer. The prescriptions must be supported by forest inventory data that have been compiled and analyzed or by other documents or information determined or accepted by the Minister, which may vary with the silvicultural treatments to be carried out. The forest inventory data, documents or information used in preparing the prescriptions must be forwarded to the Minister on request.”

c. F-4.1, s. 104.4, am.

25. Section 104.4 of the Act is amended by replacing “before 1 September each year” by “before 1 November each year”.

c. F-4.1, s. 124.10.1, am.

26. Section 124.10.1 of the Act is amended by replacing “by all the board members” in the second sentence of the second paragraph by “by the assembly of members”.

c. F-4.1, s. 143, am.

27. Section 143 of the Act is amended

(1) by adding “from it, if the organization deems it expedient” at the end of the first sentence of the first paragraph;

(2) by adding the following sentence at the end of the first paragraph: “If the work is to be carried on outside the intensive protection zone, the costs incurred to determine the necessity of obtaining a plan and, where applicable, those relating to the preparation of the plan are to be met by the person who carries on work in the forest or causes work to be carried on in the forest.”

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

28. Section 172 of the Act is amended by replacing “the fire protection program” in subparagraph 14 of the first paragraph by “any fire protection program”.

c. F-4.1, s. 176, am.

29. Section 176 of the Act, amended by section 21 of chapter 45 of the statutes of 2006, is again amended by replacing “or that exceeds the volume determined in the agreement” in the second paragraph by “or that exceeds the volume determined in the permit”.

c. F-4.1, s. 184, am.

30. Section 184 of the Act, amended by section 47 of chapter 16 of the statutes of 2003, is again amended

(1) by inserting “, 92.0.3.1 or 92.0.3.2” after “of an accreditation under section 92.0.3” in subparagraph 3 of the second paragraph;

(2) by replacing everything after “under section 92.0.3 or” in subparagraph 5 of the second paragraph by “92.0.3, 92.0.3.1 or 92.0.3.2, or of a management permit issued under section 92.0.11, who fails to submit to the Minister within the time set in section 70 the annual activities report referred to in that section.”

c. F-4.1, s. 186.7, am.

31. Section 186.7 of the Act is amended by replacing “accreditation under section 92.0.3 or forest management contract who submits an annual management plan or accompanying forest inventory data to the Minister which contains an entry which the holder knows to be false or misleading” in subparagraph 2 of the first paragraph by “forest management contract or accreditation under section 92.0.3, 92.0.3.1 or 92.0.3.2 who submits to the Minister an annual management plan or accompanying silvicultural prescriptions which contains an entry the holder knows to be false or misleading, or who submits to the Minister forest inventory data, documents or information used in the preparation of the prescriptions which contain such an entry”.

c. F-4.1, s. 186.10, am.

32. Section 186.10 of the Act is amended by replacing “by the Minister as an exceptional forest ecosystem” in the first paragraph by “as an exceptional forest ecosystem under section 24.4, or in a biological refuge created under section 24.10”.

AMENDING PROVISIONS

MINING ACT

c. M-13.1, s. 304, am.

33. Section 304 of the Mining Act (R.S.Q., chapter M-13.1) is amended

(1) by replacing the information following the last dash in subparagraph 1 of the first paragraph by the following information:

“— classification as an exceptional forest ecosystem under sections 24.4 to 24.9 of the Forest Act (chapter F-4.1) or designation of biological refuges under sections 24.10 to 24.13 of that Act;”;

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

Biological refuge.

“An order made by the Minister under subparagraph 1 of the first paragraph, concerning the designation of a biological refuge, must refer to the number assigned the biological refuge appearing in the list referred to in section 24.12 of the Forest Act, and is valid without further formality.

Publication and coming into force.

The order is published on the department's website and comes into force on the date given on that website."

ACT RESPECTING THE MINISTÈRE DES RESSOURCES NATURELLES ET DE LA FAUNE

c. M-25.2, ss. 12.0.1 and 12.0.2, added.

34. 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 sections after section 12:

Certification of round-timber harvesters.

"12.0.1. In order to encourage the recognition and development of sound forest practices in Québec, the Minister may require that persons or bodies to whom the Minister allocated volumes of round timber for the supply of wood processing plants obtain certification from an independent body that has established standards of sustainable forest management applicable to Québec forests. For that purpose, the Minister shall determine the type of certification the persons or bodies must obtain, the time within which they must obtain the certification and the cases where an exemption may be granted.

Programs.

The Minister may establish programs to facilitate and support the obtaining of certification and extend them to persons or bodies wishing to obtain certification in respect of a private forest.

Requirement.

"12.0.2. The Government may determine for which programs or parts of programs certification must be obtained and maintained."

c. M-25.2, s. 17.1.2, am.

35. Section 17.1.2 of the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

"(2) preparing, publishing and updating the forest management manual referred to in section 29 of the Forest Act (chapter F-4.1);".

c. M-25.2, s. 17.1.3, am.

36. Section 17.1.3 of the Act is amended

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

When determined.

"Such power is exercised every five years, in accordance with the first paragraph of section 35.16 of the Forest Act and, in the cases referred to in the second paragraph of that section, whenever the Minister decides, in accordance with that section, to revise the annual allowable cuts.";

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

Publication.

"The chief forester shall make public the annual allowable cuts and the reasons for determining or revising them."

c. M-25.2, s. 17.1.3.1, added.

37. The Act is amended by inserting the following section after section 17.1.3:

Available volume of round timber.

“17.1.3.1. For the purposes of section 92.0.3.2 of the Forest Act (chapter F-4.1), the chief forester shall determine, for each forest management unit, the available volume of round timber that may be accredited under that section.

Factors for determination.

The chief forester must ensure, when determining the available volume referred to in the first paragraph of section 92.0.3.2 of that Act, that the harvesting of the timber will not affect the annual allowable cuts assigned to the management units and, when determining the available volume referred to in the second paragraph of that section, that the harvesting of the timber will have no significant impact on the annual yields and the objectives for forest protection or forest development assigned to a management unit.”

OTHER AMENDMENTS

2001, c. 6, s. 57, repealed.

38. Section 57 of the Act to amend the Forest Act and other legislative provisions (2001, chapter 6) is repealed.

2001, c. 6, s. 72, repealed.

39. Section 72 of the Act is repealed.

2001, c. 6, s. 73, repealed.

40. Section 73 of the Act, amended by section 26 of chapter 45 of the statutes of 2006, is repealed.

2001, c. 6, s. 179, repealed.

41. Section 179 of the Act is repealed.

TRANSITIONAL PROVISIONS

New period.

42. Section 16 of this Act applies to current situations, but with the six-month period running from 21 December 2007.

Former period.

However, the one-and-a-half year period prescribed in subparagraph 5 of the first paragraph of section 82 of the Forest Act (R.S.Q., chapter F-4.1) as it read prior to 21 December 2007 is maintained where it would in fact be extended if the new period applied.

Provisions applicable.

43. Sections 1, 4 to 15, 17 to 20, 23 to 25 and 36 apply to forest management activities carried out after 31 March 2008.

Coming into force.

44. This Act comes into force on 21 December 2007, except

(1) section 1, paragraph 2 of section 6, sections 12 and 14, paragraph 2 of section 15, sections 18 to 20, 23 and 38, which come into force on 1 April 2008;

(2) sections 13, 17 and 25, which come into force on 31 August 2009;

(3) section 29, which comes into force on the date of coming into force of section 21 of chapter 45 of the statutes of 2006; and

(4) section 34, which comes into force on the date or dates to be set by the Government.

2007, chapter 40

AN ACT TO AMEND THE HIGHWAY SAFETY CODE AND THE REGULATION RESPECTING DEMERIT POINTS

Bill 42

Introduced by Madam Julie Boulet, Minister of Transport

Introduced 14 November 2007

Passed in principle 11 December 2007

Passed 19 December 2007

Assented to 21 December 2007

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

(1) sections 3, 4, 5, 79, 80, 81, 90, 91 and 104, which come into force on 21 December 2007; and

(2) sections 2, 58, 61, 62, 65, 89, 94 and 102, which come into force on 1 April 2008.

However, the provisions of section 45 that relate to paragraph 2 of section 251 of the Highway Safety Code, sections 50, 51 and 53, the provisions of section 54 that relate to photo radar devices and red light camera systems, and sections 56, 57, 72, 73, 82 and 83 cease to have effect on the date or dates to be set by the Government, which may not be earlier than (*insert the date occurring 18 months after the date of coming into force of section 105*).

Legislation amended:

Automobile Insurance Act (R.S.Q., chapter A-25)

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

Act respecting the Ministère des Transports (R.S.Q., chapter M-28)

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

Regulation amended:

Regulation respecting demerit points

(Cont'd on next page)

Explanatory notes

This Act amends the Highway Safety Code, in particular as concerns speeding, drinking and driving, new traffic control technologies, gradual acquisition of driving privileges, the use of telephones at the wheel and speed limiters for heavy vehicles.

The Act doubles the fines imposed under the Highway Safety Code and the number of demerit points prescribed under the Regulation respecting demerit points for excessive speeding. It also introduces an immediate 7-day licence suspension for such speed violations. Second-time offenders will incur a 30-day suspension and their vehicle will be seized. For a third offence, the amount of fines is tripled. The Act also makes mandatory the activation of speed limiters on heavy vehicles determined by the Minister of Transport.

The Act increases the immediate licence suspension period from 30 to 90 days for a driver whose blood alcohol concentration level is in excess of 80 mg of alcohol in 100 ml of blood or who refuses to provide a breath sample.

Also, the Act authorizes a peace officer to immediately seize, for 30 days, a road vehicle driven by a person whose blood alcohol concentration level is in excess of 160 mg of alcohol in 100 ml of blood, who refuses to give a breath sample, or whose blood alcohol concentration level is in excess of 80 mg of alcohol in 100 ml of blood and whose licence was cancelled during the 10 preceding years for the same kind of offence.

Under the Act, the licence of a driver found guilty under the Criminal Code whose blood alcohol concentration level at the time of the offence was in excess of 160 mg in 100 ml of blood or who refused to provide a breath sample is cancelled for an additional period of up to 5 years. It also makes provision for cases in which a vehicle must be equipped with an alcohol ignition interlock device. That condition may be imposed for life if the driver is found guilty within 10 years for a second offence of refusing to provide a breath sample or for a second alcohol-related offence while having a blood alcohol concentration level at the time of each offence in excess of 160 mg.

The Act provides for the installation and use of photo radar devices and red light cameras at determined locations for a period of at least 18 months. In the case of a violation evidenced by a photograph taken by such a device, the owner of the road vehicle involved is held responsible unless the owner proves that the vehicle was in the possession of a third party without the owner's consent or the driver admits committing the offence or is found guilty of the offence. No demerit points will be entered in the offender's record for such violations. The Minister of Transport will be required to report to the Government within 12 months after implementing the measures. The report will subsequently be laid before the National Assembly.

The Act introduces the requirement for all new drivers to take a driving course, and provides that new drivers 25 years of age or over will be issued a probationary licence. It amends the Regulation respecting demerit points by lowering the number of demerit points entailing the suspension of a driver's licence to 8 for drivers under 23 years of age and 12 for drivers 23 or 24 years of age. Furthermore, it prohibits the use of hand-held devices that include a telephone function while driving and forbids the operation of passenger vehicles and taxis registered in Québec that are not equipped with snow tires.

Furthermore, the Act grants the Minister of Transport a power of exception to authorize and regulate the testing of new vehicles, new equipment or even new traffic rules.

Explanatory notes (Cont'd)

The Act provides for the creation of a fund dedicated to financing highway safety and road victim assistance measures and programs. The Act also contains various other provisions relating to certain specific situations. Lastly, the Act includes technical, transitional and consequential provisions.



Chapter 40

AN ACT TO AMEND THE HIGHWAY SAFETY CODE AND THE REGULATION RESPECTING DEMERIT POINTS

[Assented to 21 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

HIGHWAY SAFETY CODE

- c. C-24.2, s. 4, am. **1.** Section 4 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended by replacing “and 209.2” in the definition of “pound” by “, 209.2, 209.2.1 and 328.2”.
- c. C-24.2, Title 0.1,
s. 5.3, added. **2.** The Code is amended by inserting the following after section 5.2:

“TITLE 0.1

“AUTOMOBILE ADVERTISING

- Guidelines. **“5.3.** In collaboration with automobile manufacturers, advertising agencies and highway safety stakeholders, the Société shall establish guidelines aimed at prohibiting any advertisement that portrays a road vehicle and conveys a careless attitude with respect to road safety by presenting situations that encourage reckless, dangerous or prohibited practices or behaviour.
- Report. The Société shall promote observance of the guidelines. It shall also, within two years, evaluate whether the guidelines have enabled the targeted objectives to be met, and report to the Minister of Transport.
- Tabling. The Minister shall table the report in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption. The competent committee of the National Assembly shall examine the report.”
- c. C-24.2, s. 21, am. **3.** Section 21 of the Code is amended by adding the following paragraph at the end:
- Prohibition. “No person shall put a vehicle into operation on a public highway if it is of a model or class whose use on public highways has been prohibited by the Minister under section 633.1 or if it has been restricted to off-highway use by its manufacturer or importer.”
- c. C-24.2, s. 31.1, am. **4.** Section 31.1 of the Code, amended by section 25 of chapter 49 of the statutes of 2000, is again amended by adding the following paragraph at the end:

- Prohibition. “No person shall put a vehicle back into operation on a public highway if it is of a model or class whose use on public highways has been prohibited by the Minister under section 633.1 or if it has been restricted to off-highway use by its manufacturer or importer.”
- c. C-24.2, s. 59, am. **5.** Section 59 of the Code is amended by replacing “or fourth paragraph of section 21, the third paragraph” in the first paragraph by “, fourth or fifth paragraph of section 21, the fourth or sixth paragraph”.
- c. C-24.2, s. 63, am. **6.** Section 63 of the Code is amended by inserting “issued under section 118” after “restricted licences”.
- c. C-24.2, s. 63.2, added. **7.** The Code is amended by inserting the following section after section 63.1:
- Citizenship. **“63.2.** To facilitate Canada-United States border crossing for the holder of a driver’s licence, the Société may issue a licence that certifies, in accordance with the standards and conditions prescribed by regulation, any information determined by the regulation, including the citizenship of the licence holder.”
- c. C-24.2, s. 64, am. **8.** Section 64 of the Code is amended by replacing the second paragraph by the following paragraphs:
- Limited right. “On the request of a person who holds a licence or is applying for a licence, the Société may limit the right to drive to road vehicles equipped with an alcohol ignition interlock device approved by the Société. The licence issued and any subsequent licence are subject to that condition as long as the person has not established by means of an assessment that the person’s relationship with alcohol or drugs does not compromise the safe operation of a road vehicle. The assessment is governed by the provisions of section 76.1.9.
- Voluntary use. A person who is not subject to mandatory use of an alcohol interlock device approved by the Société under this Code and does not make a request under the second paragraph may purchase any other alcohol interlock device and install such a device on the person’s vehicle without notifying the Société; in such a case, the condition set out in the second paragraph is not attached to the person’s driver’s licence, and section 64.1 does not apply.”
- c. C-24.2, s. 64.1, added. **9.** The Code is amended by inserting the following section after section 64:
- Conditions. **“64.1.** The Société determines conditions for the use of an alcohol ignition interlock device prescribed by this Code. On the request of the Société, the holder of the licence must provide the data collected by the alcohol ignition interlock device.”
- c. C-24.2, s. 66, am. **10.** Section 66 of the Code is amended by replacing the second paragraph by the following paragraph:

Probationary licence.	“A person applying for a licence other than a moped licence or a farm tractor licence must also have held a probationary licence for the period prescribed by regulation.”
c. C-24.2, s. 66.1, added.	11. The Code is amended by inserting the following section after section 66:
Driving course.	“ 66.1. Persons applying for their first licence to drive a motorcycle, a moped or another passenger vehicle must successfully complete a driving course appropriate for the class of licence requested, given by a driving school recognized by a body approved by the Société.
Regulation.	The course must comprise a theoretical part and a practical part. The deadline for the successful completion of each part of the course and the cases in which a person may be exempted from taking the course are determined by government regulation.”
c. C-24.2, ss. 76 and 76.1, replaced.	12. Sections 76 and 76.1 of the Code are replaced by the following sections:
Prohibition.	“ 76. Subject to section 76.1.1, no licence may be issued to a person whose licence has been cancelled or whose right to obtain a licence has been suspended following a conviction for an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) listed in section 180 of this Code before a period of one, three or five years has elapsed since the date of the cancellation or suspension, depending on whether, during the ten years before the cancellation or suspension, the person incurred no cancellation or suspension, one cancellation or suspension or two or more cancellations or suspensions under that section.
Sanction period.	If the conviction is followed by an order prohibiting the offender from operating a road vehicle under any of subsections 1, 2 and 3.1 to 3.4 of section 259 of the Criminal Code for a longer period than the period applicable under the first paragraph, the period prescribed in the order is the applicable period.
Extension of sanction period.	“ 76.1. When the offence for which the cancellation or suspension is incurred is evading a police car or leaving the scene of an accident, the one- and three-year sanction periods under the first paragraph of section 76 are extended by three and two years respectively.
Restricted licence.	“ 76.1.1. As soon as the order of prohibition referred to in the second paragraph of section 76 expires or as soon as allowed under the order, a person who has incurred a cancellation or suspension for an alcohol-related offence or for refusing to provide a breath sample may be authorized, under a restricted licence, to drive a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société.
Alcohol-related offence.	“ 76.1.2. When the offence for which a cancellation or suspension is incurred is an alcohol-related offence and section 76.1.4 does not apply, the person must, in order to obtain a new licence, establish that the person’s

relationship with alcohol or drugs does not compromise the safe operation of a road vehicle corresponding to the class of licence applied for.

Assessment.	<p>The person must meet the requirement set out in the first paragraph</p> <p>(1) by means of a summary assessment if, during the ten years before the cancellation or suspension, the person incurred no cancellation or suspension for refusing to provide a breath sample or for an alcohol-related offence; or</p> <p>(2) by means of a comprehensive assessment if, during the ten years before the cancellation or suspension, the person incurred one or more cancellations or suspensions for refusing to provide a breath sample or for an alcohol-related offence.</p>
Comprehensive assessment.	<p>A person who fails a summary assessment must meet the requirement set out in the first paragraph by means of a comprehensive assessment.</p>
Education program.	<p>A person who passes a summary assessment must, after paying the Société the related fees, successfully complete an education program accredited by the Minister of Transport that is designed to raise driver awareness about alcohol- and drug-related problems.</p>
New licence.	<p>“76.1.3. A new licence authorizing a person referred to in section 76.1.2 who has passed a comprehensive assessment to drive a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société is issued for one, two or three years, depending on whether, during the ten years before the cancellation or suspension, the person incurred no cancellation or suspension, one cancellation or suspension or two or more cancellations or suspensions for refusing to provide a breath sample or for an alcohol-related offence.</p>
Extension of sanction period.	<p>“76.1.4. When the offence for which the cancellation or suspension is incurred is refusing to provide a breath sample or when it is an alcohol-related offence and the person’s blood alcohol concentration level at the time of the offence exceeded 160 mg in 100 ml of blood, the one- and three-year sanction periods set out in the first paragraph of section 76 are extended by two years and the person must, in order to obtain a new licence, establish by means of a comprehensive assessment that the person’s relationship with alcohol or drugs does not compromise the safe operation of a road vehicle corresponding to the class of licence applied for.</p>
New licence.	<p>“76.1.5. The new licence authorizing a person referred to in section 76.1.4 to drive a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société is issued for two or three years, depending on whether, during the ten years before the cancellation or suspension, the person incurred no cancellation or suspension or one or more cancellations or suspensions for an alcohol-related offence, provided the Société holds no information that the person’s blood alcohol concentration level at the time of the offence exceeded 160 mg of alcohol in 100 ml of blood.</p>

Conditions.

“76.1.6. When the offence for which a cancellation or suspension is incurred is refusing to provide a breath sample or is an alcohol-related offence and the person’s blood alcohol concentration level at the time of the offence exceeded 160 mg in 100 ml of blood, the new licence and every subsequent licence issued to the person during the person’s life is subject to the person driving a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société if, during the ten years before the cancellation or suspension, the person incurred one or more cancellations or suspensions for refusing to provide a breath sample or for an alcohol-related offence and the person’s blood alcohol concentration level at the time of the offence exceeded 160 mg of alcohol in 100 ml of blood.

Interpretation.

“76.1.7. For the purposes of sections 76.1 to 76.1.6,

“evading a police vehicle”;

(1) “evading a police vehicle” means any offence under section 249.1 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46);

“leaving the scene of an accident”;

(2) “leaving the scene of an accident” means any offence under subsection 1, 1.2 or 1.3 of section 252 of the Criminal Code;

“refusing to provide a breath sample”;

(3) “refusing to provide a breath sample” means any offence under subsection 5 of section 254 of the Criminal Code; and

“alcohol-related offence”.

(4) “alcohol-related offence” means any offence under section 253 or subsection 2 or 3 of section 255 of the Criminal Code.

Probationary licence.

“76.1.8. If a person fails the assessment required under section 76.1.2 or 76.1.4 or refuses to undergo an assessment, the Société may, for the period it determines, issue a probationary licence or a driver’s licence authorizing the person to drive a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société.

Assessments.

“76.1.9. Alcohol and drug rehabilitation centres and hospital centres offering rehabilitation services for alcoholics and drug addicts are responsible for the assessments referred to in sections 64, 76.1.2 and 76.1.4. The assessments are carried out by persons authorized by those centres according to rules determined by agreement between the Société and those centres and between the Société and the Fédération québécoise des centres de réadaptation pour personnes alcooliques et autres toxicomanes.

Computing sanction periods.

“76.1.10. When computing the one-, two- and three-year periods set out in sections 76.1.3 and 76.1.5, any time during which the licence was suspended or the person was prohibited from driving a road vehicle under the first paragraph of section 93.1 must be disregarded.

New learner’s licence.

“76.1.11. If the cancelled licence was a learner’s licence, the new licence is also a learner’s licence and the person must complete any unfinished learning period, after which the person may only obtain a licence authorizing the person to drive a road vehicle mandatorily equipped with an alcohol

ignition interlock device approved by the Société for the period referred to in sections 76.1.3, 76.1.5 and 76.1.6.

Exemption.

“76.1.12. The Société may exempt a person from the requirement under section 76.1.3, 76.1.5 or 76.1.6 to equip the vehicle the person drives with an alcohol ignition interlock device if exceptional medical reasons warrant such a decision. The person is prohibited from operating a vehicle or having the care or control of a vehicle if there is any alcohol in the person’s body. The Société may require the person to provide information and documents concerning the person’s relationship with alcohol.”

c. C-24.2, ss. 76.2-76.4, am.

13. Sections 76.2 to 76.4 of the Code are amended by replacing “76” by “76.1.1”.

c. C-24.2, s. 79, repealed.

14. Section 79 of the Code is repealed.

c. C-24.2, s. 81, am.

15. Section 81 of the Code is amended by replacing “73 or 76” in paragraphs 1 to 3 by “64, 73, 76.1.2 or 76.1.4”.

c. C-24.2, s. 83, am.

16. Section 83 of the Code is amended

(1) by replacing “73 or 76” in paragraph 2 by “64, 73, 76.1.2 or 76.1.4”;

(2) by replacing “, 79, 80.1 and 80.3” in paragraph 4 by “to 76.1.12, 80.1, 185 and 191.2”.

c. C-24.2, s. 92.0.1, replaced.

17. Section 92.0.1 of the Code is replaced by the following section:

Probationary licence.

“92.0.1. In the cases provided for in sections 90, 91, 91.1, 91.3 and 92, the licence issued by the Société is a probationary licence if the applicant has held a valid driver’s licence for less than two years.”

c. C-24.2, s. 93.1, am.

18. Section 93.1 of the Code is amended

(1) by inserting “or a restricted licence issued under section 76.1.1” after “driver’s licence” in the first and third paragraphs;

(2) by inserting “or his restricted licence issued under section 76.1.1” after “the renewal of his driver’s licence” in the fourth paragraph.

c. C-24.2, s. 98.1, am.

19. Section 98.1 of the Code is amended by replacing “in the fourth paragraph of section 76.1” in the second paragraph by “in section 76.1.12”.

c. C-24.2, s. 102, am.

20. Section 102 of the Code is amended by inserting “, 99” after “97” in the first paragraph.

c. C-24.2, s. 117, am.

21. Section 117 of the Code is amended

(1) by replacing “annul” by “remove”;

(2) by adding “, unless the excess number of points is equal to or higher than the number of points entailing the application of one of those sections, in which case it is brought down to the number that is one less than the number entailing a sanction” at the end.

c. C-24.2, ss. 117.1 and 117.2, added.

22. The Code is amended by inserting the following sections after section 117:

Demerit points.

“117.1. A decision to cancel a licence or suspend the right to obtain a licence applies even if the number of demerit points entailing a cancellation or suspension is different from the number applicable at the time of the decision.

Probationary licence.

“117.2. A decision to cancel a probationary licence applies to any licence to drive a road vehicle held by the person at the time the decision comes into force even if the probationary licence is expired and the number of demerit points for the cancellation is different from the number applicable at the time of the decision.”

c. C-24.2, s. 118, am.

23. Section 118 of the Code is amended by replacing “suspended” by “cancelled”.

c. C-24.2, s. 121, am.

24. Section 121 of the Code is amended

(1) by replacing “ans” in paragraph 1 in the French text by “années” and by striking out “or suspension” and “or suspended” in that paragraph;

(2) by replacing “suspension” in paragraph 3 by “cancellation”;

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

Two-year period.

“For the purposes of subparagraph 1 of the first paragraph, the two-year period before the cancellation or suspension includes the day on which the sanction is imposed.”

c. C-24.2, s. 122, am.

25. Section 122 of the Code is amended by striking out “or suspension”.

c. C-24.2, s. 126, am.

26. Section 126 of the Code is amended by inserting “69,” after “Sections”.

c. C-24.2, s. 180, replaced.

27. Section 180 of the Code is replaced by the following section:

Conviction.

“180. A conviction for an offence under any of the following provisions of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) committed with a road vehicle or an off-highway vehicle entails by operation of law the cancellation of any licence to drive a road vehicle or the suspension of the right to obtain such a licence:

(1) section 220, 221, 236, paragraph *a* of subsection 1 or subsection 3 or 4 of section 249, section 249.1, 249.2, 249.3, subsection 1, 3 or 4 of section 249.4 or subsection 1, 1.2 or 1.3 of section 252;

(2) section 253, subsection 5 of section 254 or subsection 2 or 3 of section 255.

Confiscation.

The convicting judge must order the confiscation of the licence referred to in the first paragraph so that it may be returned to the Société.”

c. C-24.2, s. 185,
replaced.

28. Section 185 of the Code is replaced by the following section:

Cancellation or
suspension.

“185. When the total number of demerit points entered in a person’s record is equal to or greater than the number prescribed by regulation under paragraph 9 of section 619, the Société cancels the person’s driver’s licence or suspends the person’s right to obtain a licence.

Demerit points.

The number of demerit points prescribed by regulation varies depending on whether the person is

(1) under 23 years of age;

(2) 23 or 24 years of age; or

(3) 25 years of age or over.

Period of ineligibility.

If the number of demerit points entered in the person’s record is equal to or greater than the number prescribed by regulation but less than twice that number, no licence may be issued to the person

(1) before three or six months have elapsed, depending on whether the person incurred no three-month cancellation or suspension or one three-month cancellation or suspension under section 191.2 or this section during the two years before the cancellation or suspension under the first paragraph; or

(2) before twelve months have elapsed if the person incurred one six- or twelve-month cancellation or suspension or more than one cancellation or suspension under section 191.2 or this section during the two years before the cancellation or suspension under the first paragraph.

Period of ineligibility.

If the number of demerit points entered in the person’s record is equal to or greater than twice the number prescribed by regulation but less than three times that number, no licence may be issued to the person before six or twelve months have elapsed, depending on whether the person incurred no cancellation or suspension or one or more cancellations or suspensions under section 191.2 or this section during the two years before the cancellation or suspension under the first paragraph.

- Period of ineligibility. If the number of demerit points entered in the person's record is equal to or greater than three times the number prescribed by regulation, no licence may be issued to the person before twelve months have elapsed.
- Two-year period. For the purposes of this section, the two-year period before the cancellation or suspension includes the day the sanction is imposed.
- Cancellation. When a person holds a driver's licence and a learner's licence, the cancellation under this section applies to both licences."
- c. C-24.2, s. 190, am. **29.** Section 190 of the Code is amended by replacing "73 or 76" in paragraphs 1 to 3 by "64, 73, 76.1.2 or 76.1.4".
- c. C-24.2, s. 191, am. **30.** Section 191 of the Code is amended by replacing "73 or 76" by "64, 73, 76.1.2 or 76.1.4".
- c. C-24.2, s. 191.2, replaced. **31.** Section 191.2 of the Code is replaced by the following section:
- Cancellation or suspension. **"191.2.** If the number of demerit points entered in the record of a person who is subject to the prohibition under section 202.2 is equal to or greater than the number prescribed by regulation under paragraph 9.3 of section 619, the Société cancels the person's learner licence, probationary licence, moped licence or farm tractor licence held by the person, or suspends the person's right to obtain such a licence.
- Period of ineligibility. If the number of demerit points entered in the person's record is equal to or greater than the number prescribed by regulation but less than twice that number, no licence may be issued to the person
- (1) before three or six months have elapsed, depending on whether the person incurred no three-month cancellation or suspension or one three-month cancellation or suspension under this section during the two years before the cancellation or suspension under the first paragraph; or
- (2) before twelve months have elapsed if the person incurred one six- or twelve-month cancellation or suspension or more than one cancellation or suspension under this section during the two years before the cancellation or suspension under the first paragraph.
- Period of ineligibility. If the number of demerit points entered in the person's record is equal to or greater than twice the number prescribed by regulation but less than three times that number, no licence may be issued to the person before six or twelve months have elapsed, depending on whether the person incurred no cancellation or suspension or one or more cancellations or suspensions under this section during the two years before the cancellation or suspension under the first paragraph.
- Period of ineligibility. If the total number of demerit points entered in the person's record is equal to or greater than three times the number prescribed by regulation, no licence may be issued to the person before twelve months have elapsed.

Two-year period.

For the purposes of this section, the two-year period before the cancellation or suspension includes the day the sanction is imposed.”

c. C-24.2, s. 195.1, am.

32. Section 195.1 of the Code is amended by replacing “76” by “76.1.1”.

c. C-24.2, s. 195.2, am.

33. Section 195.2 of the Code is amended by replacing “in the fifth paragraph of section 73 or the fourth paragraph of section 76.1” in the second paragraph by “in section 76.1.12”.

c. C-24.2, s. 202.1.1, added.

34. The Code is amended by inserting the following section after section 202.1:

Applicability.

“202.1.1. This division is applicable

(1) not only on public highways, but also on highways under the administration of or maintained by the Ministère des Ressources naturelles et de la Faune, on private roads open to public vehicular traffic and on land occupied by shopping centres or other land where public traffic is allowed; and

(2) to persons driving or having the care or control of a road vehicle or an off-highway vehicle.”

c. C-24.2, s. 202.2, am.

35. Section 202.2 of the Code is amended

(1) by striking out “is under 25 years of age and” in subparagraph 2 of the first paragraph;

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

“(3) the holder of a restricted licence issued under section 118 following the cancellation of a probationary licence, and the holder of a licence issued under the fourth paragraph of section 73 or under any of sections 76.1.1, 76.1.3, 76.1.5, 76.1.6, 76.1.8, 76.1.11 and 76.1.12;”.

c. C-24.2, s. 202.4, replaced.

36. Section 202.4 of the Code is replaced by the following section:

Suspension.

“202.4. On behalf of the Société, a peace officer shall immediately suspend,

(1) for 90 days, the licence of any person driving or having the care or control of a road vehicle whose blood alcohol concentration level is shown, by a breath test carried out by means of an approved instrument in accordance with the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46), to be in excess of 80 mg of alcohol in 100 ml of blood; or

(2) for 90 days, the licence of any person driving or having the care or control of a road vehicle who is subject to the prohibition under section 202.2

or 202.2.1 and in whose body the presence of alcohol is revealed by a screening test administered under section 202.3 or whose blood alcohol concentration level is shown, by a breath test carried out by means of an approved instrument in accordance with the Criminal Code, to be equal to or less than 80 mg of alcohol in 100 ml of blood.

Applicability. The suspension applies to any licence authorizing the operation of a road vehicle or to the right to obtain such a licence.

Restriction. The suspension imposed on a person who is subject to the prohibition under section 202.2.1 applies only with respect to vehicles to which that prohibition is applicable, provided the person is not also in contravention of subparagraph 1 of the first paragraph of this section.”

c. C-24.2, s. 202.5, am. **37.** Section 202.5 of the Code is amended by inserting “90-day” after “impose the”.

c. C-24.2, s. 202.6, replaced. **38.** Section 202.6 of the Code is replaced by the following section:

Impounding. **“202.6.** A peace officer who suspends a licence under section 202.4 may, without the owner’s permission or, in the case of a heavy vehicle, without the operator’s permission, take possession of and impound the road vehicle at the owner’s or operator’s expense if the vehicle is occupying a part of the road in an illegal or potentially dangerous manner.”

c. C-24.2, s. 209.2, am. **39.** Section 209.2 of the Code is amended by replacing “and 202.5” by “, 202.5 and 328.1”.

c. C-24.2, s. 209.2.1, added. **40.** The Code is amended by inserting the following section after section 209.2:

Seizure. **“209.2.1.** On behalf of the Société, a peace officer shall immediately seize and impound a road vehicle for 30 days at the owner’s expense if the person driving or having the care or control of the vehicle

(1) has a blood alcohol concentration level that is shown, by a breath test carried out by means of an approved instrument in accordance with the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46), to be in excess of 80 mg of alcohol in 100 ml of blood and if the person’s licence was cancelled or the person’s right to obtain a licence was suspended under subparagraph 2 of the first paragraph of section 180 during the 10 years before the seizure;

(2) has a blood alcohol concentration level that is shown, by a breath test carried out by means of an approved instrument in accordance with the Criminal Code, to be in excess of 160 mg of alcohol in 100 ml of blood; or

(3) fails to comply with the peace officer’s demand under section 254 of the Criminal Code without a reasonable excuse.

Retention of vehicle.

The peace officer retains the road vehicle from the time the person is ordered to accompany the peace officer in order to undergo the breath analysis test until the time the test is completed.”

c. C-24.2, s. 209.6,
French text, am.

41. Section 209.6 of the Code is amended by replacing “radar de vitesse” in the French text by “cinémomètre”.

c. C-24.2, s. 209.11,
am.

42. Section 209.11 of the Code is amended

(1) by adding the following subparagraphs at the end of subparagraph 2 of the first paragraph:

“(c) could not reasonably foresee that the driver would drive or have the control or care of the vehicle with a blood alcohol concentration level in excess of 80 mg of alcohol in 100 ml of blood; or

“(d) could not reasonably foresee that the driver would, without a reasonable excuse, fail to comply with a peace officer’s demand under section 254 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46).”;

(2) by adding the following paragraphs after the first paragraph:

Conditions.

“When a vehicle was seized under section 209.1 or 209.2 as well as under section 209.2.1 and the owner was not the driver of the vehicle, the owner may recover the vehicle by showing that the conditions set out in subparagraph *a* or *b* and subparagraph *c* or *d* of subparagraph 2 of the first paragraph are met, according to the applicable situation.

Release prohibited.

No release may be ordered under subparagraph 1 of the first paragraph if the vehicle is seized under sections 209.2 and 209.2.1.”

c. C-24.2, s. 209.14,
replaced.

43. Section 209.14 of the Code is replaced by the following section:

Interpretation.

“209.14. Sections 209.11 to 209.13 must not be interpreted as preventing the Société from authorizing the recovery of a vehicle by its owner, on payment of the towing and impounding costs incurred by the custodian, provided the owner meets the following conditions:

(1) in the case of a seizure under section 209.1 or 209.2, the owner establishes to the satisfaction of the Société that subparagraph 1 or 2 of the first paragraph of section 209.11 applies;

(2) in the case of a seizure under section 209.2.1

(a) while the owner was the driver and

i. the vehicle was seized under subparagraph 1 of the first paragraph of section 209.2.1, the owner obtains the lifting of the licence suspension under section 202.6.6;

ii. the vehicle was seized under subparagraph 2 of the first paragraph of section 209.2.1, the owner establishes by a preponderance of evidence that the owner was driving or had the care or control of the road vehicle without having consumed alcohol in such a quantity as to have a blood alcohol concentration level in excess of 160 mg of alcohol in 100 ml of blood; or

iii. the vehicle was seized under subparagraph 3 of the first paragraph of section 209.2.1, the owner obtains the lifting of the licence suspension under section 202.6.6;

(b) while the owner was not the driver and

i. the vehicle was seized under subparagraph 1 or 2 of the first paragraph of section 209.2.1, the owner establishes to the satisfaction of the Société that the owner could not reasonably foresee that the driver would drive or have the care or control of the vehicle with a blood alcohol concentration level in excess of 80 mg of alcohol in 100 ml of blood; or

ii. the vehicle was seized under subparagraph 3 of the first paragraph of section 209.2.1, the owner establishes to the satisfaction of the Société that the owner could not reasonably foresee that the driver would, without a reasonable excuse, fail to comply with a peace officer's demand under section 254 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46);

(3) in the case of a seizure under section 209.1 or 209.2 and under section 209.2.1, the owner meets the conditions of subparagraphs 1 and 2 of this paragraph.

Provisions applicable.

Sections 202.6.3 to 202.6.5 and 202.6.7 to 202.6.12 apply to any application made under subparagraph 2 of the first paragraph."

c. C-24.2, s. 209.26, am.

44. Section 209.26 of the Code is amended by replacing "or 209.2" by ", 209.2 or 209.2.1".

c. C-24.2, s. 251, replaced.

45. Section 251 of the Code is replaced by the following section:

Prohibition.

"251. No person may

(1) install a radar warning device, have a radar warning device installed or in any way place a radar warning device in a road vehicle;

(2) place any object or have any object placed on a road vehicle, or apply any material or have any material applied to a road vehicle, that is capable of interfering in any way with the normal operation of a photo radar device or a red light camera system or with the recording of licence plate information by the camera of such a radar device or camera system."

c. C-24.2, s. 252, am.

46. Section 252 of the Code is amended

(1) by replacing “radar de vitesse” in the French text of the first paragraph by “cinémomètre”;

(2) by replacing “radar” in the French text of the second paragraph by “cinémomètre”.

c. C-24.2, s. 253,
repealed.

47. Section 253 of the Code is repealed.

c. C-24.2, s. 284, am.

48. Section 284 of the Code is amended

(1) by striking out “, 251” in the first paragraph;

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

Offence and penalty.

“Every person who contravenes section 251 is guilty of an offence and is liable to a fine of \$500 to \$1,000.”

c. C-24.2, s. 287.1, am.

49. Section 287.1 of the Code is amended by replacing “\$300 to \$600” in the first paragraph by “\$500 to \$1,000”.

c. C-24.2, ss. 312.1
and 312.2, added.

50. The Code is amended by inserting the following sections after section 312:

Unauthorized
modification.

“312.1. No person may modify or remove all or part of a photo radar device or a red light camera system erected on a public highway without the authorization of the person responsible for the maintenance of the highway.

Interference.

“312.2. No person may damage, or interfere with or prevent the operation of, a photo radar device or a red light camera system erected on a public highway.”

c. C-24.2, s. 315.4,
added.

51. The Code is amended by inserting the following section after section 315.3:

Offence and penalty.

“315.4. Every person who contravenes section 312.1 or 312.2 is guilty of an offence and is liable to a fine of \$1,000 to \$2,000.

Second offence.

In the case of a person who has already been convicted under this section, the fines prescribed in the first paragraph are doubled.

Additional fine.

On the request of the prosecutor, the court may impose an additional fine, determined on the basis of the damage caused.”

c. C-24.2, ss. 328.1-
328.4, added.

52. The Code is amended by inserting the following sections after section 328:

Immediate suspension.

“328.1. On behalf of the Société, a peace officer shall immediately suspend, for a period of seven days, the licence issued under section 61 to any person who

(1) drives a road vehicle at a speed of 40 km/h or more over the posted speed limit in a zone where the maximum authorized speed limit is 60 km/h or less;

(2) drives a road vehicle at a speed of 50 km/h or more over the posted speed limit in a zone where the maximum authorized speed limit is over 60 km/h but not over 90 km/h; or

(3) drives a road vehicle at a speed of 60 km/h or more over the speed limit in a zone where the maximum authorized speed limit is 100 km/h.

Suspension.

If the person does not hold a licence or holds a licence issued by another administrative authority, the peace officer shall immediately suspend, on behalf of the Société and for a period of seven days, the person's right to obtain a learner's licence, a probationary licence or a driver's licence.

Suspension period.

The suspension period is increased to 30 days in the case of a person who was convicted of a speeding offence under this section during the 10 years before the suspension. The suspension period is increased to 60 days in the case of a person who was convicted of more than one speeding offence under subparagraph 1 of the first paragraph during the 10 years before the suspension.

Impounding.

On suspending a licence under this section, the peace officer may, without the owner's permission, or, in the case of a heavy vehicle, without the operator's permission, take possession of and impound the road vehicle at the owner's or operator's expense, if the vehicle is illegally occupying a part of the road.

Provisions applicable.

Sections 195, 202.6.1 and 202.7 apply to a licence suspension under this section.

Seizure.

“328.2. In the case of a person who was convicted of one or more speeding offences under subparagraph 1 of the first paragraph of section 328.1 during the 10 years before the suspension and who commits another offence under that subparagraph, the peace officer may, on behalf of the Société and at the owner's expense, seize the vehicle immediately and impound it for 30 days.

Recovery of vehicle.

“328.3. The owner of a seized road vehicle may recover the vehicle with the authorization of a judge of the Court of Québec acting in chambers in civil matters if, not being the driver of the vehicle, the owner could not reasonably foresee that the driver would commit a speeding offence under subparagraph 1 of the first paragraph of section 328.1, or if the owner did not consent to the driver being in possession of the seized vehicle.

Provisions applicable.

The second paragraph of section 209.11 and sections 209.12 to 209.15 apply, with the necessary modifications, to a seizure under this section.

Recovery of vehicle.

“328.4. The owner of a seized road vehicle may recover the vehicle if the owner obtains the lifting of the licence suspension by the Société after

establishing by a preponderance of evidence that the owner was not driving at the speed described in subparagraph 1 of the first paragraph of section 328.1.

Provisions applicable.

The first paragraph of section 202.6.3, sections 202.6.4 and 202.6.5, the last paragraph of section 202.6.6 and sections 202.6.7 and 202.6.9 to 202.6.12 apply, with the necessary modifications, to a seizure under this section.”

c. C-24.2, s. 332,
replaced.

53. Section 332 of the Code is replaced by the following section:

Photo radar device.

“332. The speed of a road vehicle may be measured by means of a photo radar device approved by the Minister of Transport and the Minister of Public Security and used in the manner they determine.

Proof.

The image obtained by means of a photo radar device approved and used in accordance with the first paragraph, the speed recorded and indicated on the photograph and the other information displayed on the photograph concerning the vehicle and its licence plate, as well as the place, date and time the image was captured are proof of their accuracy, in the absence of any evidence to the contrary.”

c. C-24.2, s. 333, am.

54. Section 333 of the Code is amended by replacing “radar warning device within the meaning of section 253” by “radar warning device or on which is placed any object or to which is applied any material capable of interfering in any way with the normal operation of a radar device, or with the recording of licence plate information by the camera of a photo radar device or of a red light camera system.”

c. C-24.2, s. 334,
French text, am.

55. Section 334 of the Code is amended by replacing “radar de vitesse” and “radar” wherever they appear in the French text by “cinémomètre”.

c. C-24.2, s. 334.1,
added.

56. The Code is amended by inserting the following section after section 334:

Removal.

“334.1. A peace officer is authorized to remove or require the removal, at the expense of the owner of the road vehicle, of any object or material capable of interfering in any way with the normal operation of a radar device, or with the recording of licence plate information by the camera of a photo radar device or of a red light camera system.

Receipt.

The peace officer shall issue a receipt for a seized object to the person in possession of the vehicle and remit the object to the Société.”

c. C-24.2, s. 359.3,
added.

57. The Code is amended by inserting the following section after section 359.2:

Verification.

“359.3. Stopping at red lights may be verified by means of a camera system designed for that purpose, approved and used in the manner determined by the Minister of Transport and the Minister of Public Security.

- Proof. The image obtained by means of a red light camera system approved and used in accordance with the first paragraph and the information displayed on the photograph concerning the vehicle and its licence plate, as well as the place, date and time the image was captured are proof of their accuracy, in the absence of any evidence to the contrary.”
- c. C-24.2, s. 439.1, added. **58.** The Code is amended by inserting the following section after section 439:
- Hand-held telephones. **“439.1.** No person may, while driving a road vehicle, use a hand-held device that includes a telephone function.
- Presumption. For the purposes of this section, a driver who is holding a hand-held device that includes a telephone function is presumed to be using the device.
- Exception. This prohibition does not apply to drivers of emergency vehicles in the performance of their duties.”
- c. C-24.2, s. 440.1, added. **59.** The Code is amended by inserting the following section after section 440:
- Winter tires. **“440.1.** The owner of a taxi or a passenger vehicle registered in Québec may not put the vehicle into operation unless it is equipped with tires specifically designed for winter driving, according to the conditions prescribed by regulation. The prohibition also applies to every person renting out passenger vehicles not equipped with that type of tires.
- Applicability. This section only applies from 15 November to 1 April.”
- c. C-24.2, s. 480.1, added. **60.** The Code is amended by inserting the following section after section 480:
- Mopeds. **“480.1.** No person under 16 years of age may carry a passenger on a moped.”
- c. C-24.2, s. 506, am. **61.** Section 506 of the Code is amended by striking out “439,” in the first paragraph.
- c. C-24.2, s. 508, am. **62.** Section 508 of the Code is amended by inserting “, 439, 439.1” after “401”.
- c. C-24.2, s. 508.1, added. **63.** The Code is amended by inserting the following section after section 508:
- Offence and penalty. **“508.1.** Every person who contravenes section 480.1 is guilty of an offence and is liable to a fine of \$100.”
- c. C-24.2, s. 510, am. **64.** Section 510 of the Code is amended by inserting “440.1,” after “437.2,” in the second line of the first paragraph.

c. C-24.2, s. 516.1,
added.

65. The Code is amended by inserting the following section after section 516:

Offences and penalties.

“516.1. Every person who

(1) drives a road vehicle at a speed of 40 km/h or more over the posted speed limit in a zone where the maximum authorized speed limit is 60 km/h or less,

(2) drives a road vehicle at a speed of 50 km/h or more over the posted speed limit in a zone where the maximum authorized speed limit is over 60 km/h but not over 90 km/h, or

(3) drives a road vehicle at a speed of 60 km/h or more over the speed limit in a zone where the maximum authorized speed limit is 100 km/h

is liable to double the fine set out in section 516 for the corresponding speeding violation.

Subsequent offences.

A person who was convicted of more than two speeding offences under this section during the 10 years before the conviction is liable to triple the fine set out in section 516 for the corresponding speeding violation.”

c. C-24.2, s. 519.15.3,
added.

66. The Code is amended by inserting the following section after section 519.15.2, enacted by section 39 of chapter 39 of the statutes of 2005:

Speed limiter.

“519.15.3. An operator may not allow a heavy vehicle to be driven unless the speed limiter with which the vehicle has been equipped is activated and set at a maximum speed of 105 km/h and is in proper working order.

Applicability.

This section applies only to the heavy vehicles specified by an order of the Minister of Transport published in the *Gazette officielle du Québec*.”

c. C-24.2, s. 519.46.1,
added.

67. The Code is amended by inserting the following section after section 519.46:

Offence and penalty.

“519.46.1. Every operator who contravenes section 519.15.3 is guilty of an offence and is liable to a fine of \$350 to \$1,050.”

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

68. Section 550 of the Code is amended by replacing “paragraph 2” in the second line of the first paragraph by “paragraph 2 or 4” and by striking out “187.2,” in the third line of that paragraph.

c. C-24.2, s. 552, am.

69. Section 552 of the Code is amended by replacing “76” by “76.1.2, 76.1.4”.

c. C-24.2, s. 587, am.

70. Section 587 of the Code is amended by replacing the second paragraph by the following paragraphs:

Notification.	“The clerk of a court of justice or a person under the clerk’s authority shall also notify the Société of an order of prohibition under any of subsections 1, 2 and 3.1 to 3.4 of section 259 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46).
Blood alcohol concentration level.	If a decision states that the offender’s blood alcohol concentration level at the time of an offence under section 180 exceeded 160 mg of alcohol in 100 ml of blood, the notice to the Société must mention it.”
c. C-24.2, s. 589, am.	71. Section 589 of the Code is amended by inserting “, a blood alcohol concentration level” after “payment”.
c. C-24.2, ss. 592.1-592.4, added.	72. The Code is amended by inserting the following sections after section 592:
Third party.	“592.1. In the case of an offence evidenced by a photograph taken by a photo radar device or a red light camera system, the owner of the road vehicle may be convicted of the offence, despite the second paragraph of section 592, unless the owner proves that the vehicle was in the possession of a third party without the owner’s consent at the time of the offence.
Statement of offence.	The statement of offence and the photograph indicating the place, date and time the photograph was taken and, as applicable, the traffic light involved or the speed recorded, must be sent to the owner within 30 days after the date of the offence at the most recent address entered in the records of the Société or in records held outside Québec by an administrative authority responsible for registering the vehicle. The photograph must show the road vehicle and its licence plate and, if applicable, the traffic light involved, without making it possible to identify the occupants of the vehicle.
Identification of driver.	If the owner was not driving the vehicle at the time the offence was recorded, the driver and the owner may, within 10 days after service of the statement of offence, send the prosecutor a declaration identifying the driver on the form prescribed by the Minister of Justice signed by both the driver and the owner. The prosecutor may serve a new statement of offence on the driver.
Refusal to sign.	Even if the driver refuses to sign the declaration, the owner may send it to the prosecutor and so notify the driver. The prosecutor may serve a new statement of offence on the driver.
Exception.	“592.2. Despite the first paragraph of section 592.1, the owner of the road vehicle may not be convicted if the driver is convicted of the same offence or an included offence.
Rental.	“592.3. For the purposes of sections 592.1 and 592.2, a person who rents a road vehicle under a short-term rental contract is deemed to be the owner of the vehicle.

Applicability.

This section does not apply if the person that rented out the road vehicle fails to send, within five days after the authorized person requests it, the information concerning the renter that is required for the service of a statement of offence on the renter.

Demerit points.

“592.4. An offence evidenced by a photograph taken by a photo radar device or a red light camera system does not entail the issue of demerit points unless the driver was intercepted and was served with a statement of offence.”

c. C-24.2, s. 597.1, added.

73. The Code is amended by inserting the following section after section 597:

Provision not applicable.

“597.1. Section 597 does not apply to penal proceedings for an offence evidenced by a photograph taken by a photo radar device or a red light camera system.

Agreement.

Despite the first paragraph, the Government may make an agreement with a municipality under which the fines collected for an offence evidenced in the territory of the municipality belong to the municipality, provided that the municipality allocates the sums collected to financing new highway safety or road victim assistance measures or programs.”

c. C-24.2, s. 619, am.

74. Section 619 of the Code is amended

(1) by inserting “issued under section 118” after “restricted licence” in paragraph 1;

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

“(1.1) determine the information that may be certified under section 63.2 and the standards and conditions for such certification;”;

(3) by replacing “types and classes” in paragraph 3 by “classes and categories”;

(4) by striking out “, 90, 91, 91.1, 92” in paragraph 6.4;

(5) by striking out paragraph 9.1;

(6) by replacing “or probationary licence” in paragraph 9.2 by “, a probationary licence, a moped licence or a farm tractor licence,”;

(7) by replacing paragraph 9.3 by the following paragraph:

“(9.3) prescribe the number of offences or of demerit points entered in a person’s record that entails the suspension of a learner’s licence, a probationary licence, a moped licence or a farm tractor licence, or the suspension of the right to obtain such licences;”.

- c. C-24.2, s. 619.2, am. **75.** Section 619.2 of the Code is amended by striking out “issued under section 76” in the portion before paragraph 1.
- c. C-24.2, s. 619.3, am. **76.** Section 619.3 of the Code is amended by striking out “issued under section 76” in the portion before subparagraph *a* of subparagraph 2 of the first paragraph.
- c. C-24.2, s. 621, am. **77.** Section 621 of the Code is amended by replacing “or section 209.2” in subparagraph 50 of the first paragraph by “, 209.2 or 209.2.1”.
- c. C-24.2, s. 624, am. **78.** Section 624 of the Code is amended by replacing “90 days” in subparagraph 21 of the first paragraph by “60 days or more”.
- c. C-24.2, s. 626, am. **79.** Section 626 of the Code is amended

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

Transmission to
Minister.

“Any by-law or ordinance under subparagraph 4 of the first paragraph must, within 15 days after it is passed, be sent to the Minister of Transport, accompanied with an information and signage plan. The by-law or ordinance comes into force 90 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*.”;

(2) by replacing “45” in the fifth line of the third paragraph by “90”.

- c. C-24.2, s. 627, am. **80.** Section 627 of the Code is amended by striking out “rate of speed,” in the fifth line of the first paragraph.
- c. C-24.2, ss. 633.1 and 633.2, added. **81.** The Code is amended by inserting the following sections after section 633:

Order of the Minister.

“633.1. After consultation with the Société, the Minister of Transport may, by order, restrict or prohibit the use on public highways of any model or class of vehicle the Minister specifies until it is proved to be safe. The order of the Minister is published in the *Gazette officielle du Québec* in accordance with the Regulations Act (chapter R-18.1).

Pilot projects.

On the same conditions, the Minister may, by order, authorize pilot projects to test the use of vehicles or to study, improve or develop traffic rules or standards applicable to safety equipment. The Minister may prescribe rules relating to the use of a vehicle on a public highway as part of a pilot project. The Minister may also, in the context of a pilot project, authorize any person or body to use a vehicle in compliance with standards and rules prescribed by the Minister that are different from those provided in this Code and the regulations.

Powers of the Minister.

Pilot projects are conducted for a period of up to three years, which the Minister may extend by up to two years if the Minister considers it necessary. The Minister may modify or terminate a pilot project at any time. The

Minister may also determine the provisions of an order made under this section the violation of which is an offence and determine the minimum and maximum amounts for which the offender is liable, which may not be less than \$30 or more than \$360.

Suspension of application.

“633.2. If the Minister considers that it is in the interest of the public and is not likely to compromise highway safety, the Minister may, by order and after consultation with the Société, suspend the application of a provision of this Code or the regulations for the period specified by the Minister. The Minister may prescribe any rule, applicable when using the exemption, that ensures an equivalent level of safety in the Minister’s opinion. The publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) does not apply to such an order.”

c. C-24.2, s. 634.3, added.

82. The Code is amended by inserting the following section after section 634.2:

Conditions and procedures.

“634.3. Photo radar devices and red light camera systems may only be used subject to the conditions and procedures and at the places determined by the Minister of Transport and the Minister of Public Security.

Installation.

In determining where photo radar devices and red light camera systems are to be installed, the Minister of Transport and the Minister of Public Security may consider requests submitted by municipalities.

Traffic signs.

The places where photo radar devices and red light camera systems may be used must be announced by means of traffic signs or signals determined in accordance with section 289.

Orders.

Any order made under the first paragraph is published in the *Gazette officielle du Québec*.”

c. C-24.2, s. 648, am.

83. Section 648 of the Code is amended by inserting the following paragraphs after paragraph 1.1:

“(1.2) the fines collected under section 315.4;

“(1.3) the fines collected under sections 509, 516 and 516.1 when the offence was evidenced by a photograph taken by a photo radar device or a red light camera system;”.

AUTOMOBILE INSURANCE ACT

c. A-25, s. 151, am.

84. Section 151 of the Automobile Insurance Act (R.S.Q., chapter A-25) is amended

(1) by striking out “issued under section 76 of the Highway Safety Code (chapter C-24.2)” in the portion before paragraph 1;

(2) by striking out “or suspensions” in paragraph 5 and by inserting “suspensions” after “licence or” in that paragraph.

c. A-25, s. 151.2, am.

85. Section 151.2 of the Act is amended by striking out “issued under section 76 of the Highway Safety Code (chapter C-24.2)” in subparagraph 1 of the first paragraph.

c. A-25, s. 151.3, am.

86. Section 151.3 of the Act is amended by striking out “issued under section 76 of the Highway Safety Code (chapter C-24.2)” in paragraph 1.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

c. M-28, s. 12.30, am.

87. Section 12.30 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by inserting the following paragraph after paragraph 1:

“(1.1) the “highway safety fund”, exclusively to finance highway safety measures or highway safety and road victim assistance programs;”.

c. M-28, subdiv. 1.1,
ss. 12.39.1 and
12.39.2, added.

88. The Act is amended by inserting the following after section 12.39:

“§1.1. — *Highway safety fund*

Composition.

“12.39.1. The fund is made up of the following, exclusive of the interest earned:

(1) fines referred to in paragraphs 1.2 and 1.3 of section 648 of the Highway Safety Code (chapter C-24.2), except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code;

(2) sums paid by the Minister of Transport out of the appropriations granted for that purpose by Parliament;

(3) sums paid by the Minister of Finance under the first paragraph of section 12.34 and section 12.35;

(4) gifts, legacies and other contributions paid into the fund to further the achievement of the objects of the fund.

Provisions applicable.

“12.39.2. Sections 12.31 and 12.33 to 12.39 apply to the fund.

Advisory committee.

The Minister of Transport shall establish an advisory committee composed of five members of the Table québécoise de la sécurité routière chosen from among the members designated by the chair. The mandate of the committee is to advise the Minister annually on the use of the sums making up the fund.”

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE
DU QUÉBEC

- c. S-11.011, s. 2, am. **89.** Section 2 of the Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011) is amended by inserting “, automobile advertising” after “vehicle safety standards” in paragraph *c* of subsection 1.
- c. S-11.011, s. 12, am. **90.** Section 12 of the Act is amended by replacing the first paragraph by the following paragraphs:
- Vice-presidents. **“12.** The Société shall appoint vice-presidents who shall hold office on a full-time basis under the authority of the president and chief executive officer.
- Other personnel members. The other members of the personnel of the Société shall be appointed under the Public Service Act (chapter F-3.1.1).”
- c. S-11.011, s. 16, am. **91.** Section 16 of the Act is amended by replacing “and officers” by “, the vice-presidents and the members of the personnel”.

REGULATION RESPECTING DEMERIT POINTS

- Regulation, ss. 4 and 5, replaced. **92.** Sections 4 and 5 of the Regulation respecting demerit points, enacted by Order in Council 1003-2001 (2001, G.O. 2, 4894), are replaced by the following sections:
- “4.** The notice provided for in section 114 of the Highway Safety Code is sent in the following cases:
- (1) when 4 or more demerit points have been entered in the record of a person under 23 years of age;
 - (2) when 6 or more demerit points have been entered in the record of a person 23 or 24 years of age;
 - (3) when 7 or more demerit points have been entered in the record of a person 25 years of age or over.
- “5.** For the purposes of section 185 of the Highway Safety Code, the number of demerit points is set at
- (1) 8 for a person under 23 years of age;
 - (2) 12 for a person 23 or 24 years of age;
 - (3) 15 for a person 25 years of age or over.
- “5.1.** For the purposes of section 191.2 of the Highway Safety Code, the number of demerit points is set at 4.”

Regulation, s. 6,
replaced.

93. Section 6 of the Regulation is replaced by the following section:

“6. The provisions of Division IV of Chapter II of Title II of the Highway Safety Code, except section 114, apply to the holder of a learner’s licence, probationary licence, moped licence or farm tractor licence.”

Regulation, Sched.,
am.

94. The Schedule to the Regulation is amended

(1) by inserting the following elements after element 6:

“6.1. Driving 40 km/h or
more over the speed limit in
a zone where the maximum
authorized speed is
60 km/h or less

299, 303.2,	516.1,
328 or 329	par. 1

Exceeding the speed limit by:

40 to 45 km/h	6
46 to 60 km/h	10
61 to 80 km/h	14
81 to 100 km/h	18
more than 100 km/h	24 + 6 points for each additional 20 km/h in excess of 100 km/h over the speed limit

“6.2. Driving 50 km/h or
more over the speed limit
in a zone where the
maximum authorized speed
is over 60 km/h but not
over 90 km/h

299, 303.2,	516.1,
328 or 329	par. 2

Exceeding the speed limit by:

50 to 60 km/h	10
61 to 80 km/h	14
81 to 100 km/h	18
more than 100 km/h	24 + 6 points for each additional 20 km/h in excess of 100 km/h over the speed limit

“6.3. Driving 60 km/h or more
over the speed limit in a
zone where the maximum 299, 303.2, 516.1,
authorized speed is 100 km/h 328 or 329 par. 3

Exceeding the speed limit by:

60 km/h	10
61 to 80 km/h	14
81 to 100 km/h	18
more than 100 km/h	24 + 6 points for each additional 20 km/h in excess of 100 km/h over the speed limit

”;

(2) by inserting the following element after element 26:

“26.1. Driving while using
a hand-held device that
includes a telephone
function 439.1 508 3

”.

TRANSITIONAL AND FINAL PROVISIONS

Provision applicable. **95.** Section 66 of the Highway Safety Code, as it read before being amended by section 10, continues to apply to a person who holds a probationary licence on (*insert the date of the day before the coming into force of section 10*).

Provisions applicable. **96.** Sections 76 and 76.1 of the Highway Safety Code, as they read before being replaced by section 12, continue to apply to the issue of a permit after a cancellation or suspension following a conviction for an offence referred to in section 180 of the Code committed before (*insert the date of the day before the coming into force of section 12*).

Exemption. **97.** An applicant for a first licence to drive a passenger vehicle other than a moped or a motorcycle is exempted from the requirement to successfully complete a practical driving course provided the applicant

(1) held a learner’s licence authorizing the operation of a passenger vehicle other than a moped or a motorcycle on (*insert the date of the day before the coming into force of section 11*); and

(2) held such a learner’s licence for 12 months.

Cancellation or
suspension of licence.

98. The driver's licence of a person who, on (*insert the date of coming into force of section 95*), is under 23 years of age and has accumulated between 8 and 14 demerit points is not cancelled. However, any entry of demerit points in the person's record after that date that brings the total to or over 8 or 12 demerit points, depending on whether the person is under 23 years of age or is 23 or 24 years of age when the demerit points are entered in the record, entails the cancellation of the person's licence or, if the person does not hold a licence when the demerit points are entered, the suspension of the person's right to obtain such a licence.

Cancellation or
suspension of licence.

The driver's licence of a person who, on (*insert the date of coming into force of section 95*), is 23 or 24 years of age and has accumulated between 12 and 14 demerit points is not cancelled. However, any entry of demerit points in the person's record after that date that brings the total to or over 12 or 15 demerit points, depending on whether the person is 23 or 24 years of age or is 25 years of age or over when the demerit points are entered in the record, entails the cancellation of the person's licence or, if the person does not hold a licence when the demerit points are entered, the suspension of the person's right to obtain such a licence.

Cancellation or
suspension of licence.

99. The driver's licence of a person who, on (*insert the date of coming into force of section 95*), is 25 years of age or over, has held a moped or farm tractor licence for less than 5 years and has accumulated between 4 and 14 demerit points is not cancelled. However, any entry of demerit points in the person's record after that date that brings the total to or over 4 or 15 demerit points, depending on whether the person has held the licence for less than 5 years or for 5 years or more when the demerit points are entered, entails the cancellation of the person's licence or, if the person does not hold a licence when the demerit points are entered, the suspension of the person's right to obtain such a licence.

Sanction.

100. Sanctions incurred under section 191.2 of the Highway Safety Code before (*insert the date of coming into force of section 28*) must not be taken into account when imposing a sanction under section 185 of the Code on or after (*insert the date of coming into force of section 28*).

Sanction.

101. Sanctions incurred under section 191.2 of the Highway Safety Code before (*insert the date of coming into force of section 31*) must not be taken into account when imposing a sanction under section 191.2 of the Code on or after (*insert the date of coming into force of section 31*).

Warning.

102. For the purposes of section 439.1 of the Highway Safety Code, enacted by section 58, the Minister of Transport shall determine a three-month period, beginning on the date of coming into force of that section, during which offenders are to be issued a warning instead of a statement of offence.

Trial period.

103. The Minister of Transport shall determine a three-month trial period for photo radar devices and red light camera systems. During that period, offenders are to be issued a warning instead of a statement of offence.

- Presumption. **104.** The vice-presidents appointed with the approval of the board of directors of the Société de l'assurance automobile du Québec after 13 December 2006 are deemed to have been appointed in accordance with section 12 of the Act respecting the Société de l'assurance automobile du Québec, as amended by section 90.
- Report. **105.** Not later than (*insert the date occurring one year after the date of coming into force of this section*), the Minister of Transport must report to the Government on the use of photo radar devices and red light camera systems.
- Tabling of report. The report is tabled by the Minister in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption. The report is examined by the competent committee of the National Assembly.
- Number of places. For the purposes of section 634.3 of the Highway Safety Code, enacted by section 82, the Minister of Transport and the Minister of Public Security are to determine not more than 15 places where photo radar devices and red light camera systems may be used during the period before the committee of the National Assembly makes its report.
- Coming into force. **106.** The provisions of this Act come into force on the date or dates to be set by the Government, except
- (1) sections 3, 4, 5, 79, 80, 81, 90, 91 and 104, which come into force on 21 December 2007; and
- (2) sections 2, 58, 61, 62, 65, 89, 94 and 102, which come into force on 1 April 2008.
- Effect. However, the provisions of section 45 that relate to paragraph 2 of section 251 of the Highway Safety Code, sections 50, 51 and 53, the provisions of section 54 that relate to photo radar devices and red light camera systems, and sections 56, 57, 72, 73, 82 and 83 cease to have effect on the date or dates to be set by the Government, which may not be earlier than (*insert the date occurring 18 months after the date of coming into force of section 105*).

2007, chapter 41

AN ACT TO AMEND THE FINANCIAL ADMINISTRATION ACT AND THE ACT RESPECTING THE MINISTÈRE DES FINANCES

Bill 44

Introduced by Madam Monique Jérôme-Forget, Minister of Finance

Introduced 15 November 2007

Passed in principle 18 December 2007

Passed 19 December 2007

Assented to 21 December 2007

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 Ministère des Finances (R.S.Q., chapter M-24.01)

Explanatory notes

The purpose of this Act is to prohibit a body subject to the provisions of the Financial Administration Act regarding borrowing plans from making a borrowing or investment or a financial commitment determined by regulation unless the borrowing, investment or financial commitment is authorized by the Minister responsible for the administration of the Act governing the body and its nature, terms and conditions are authorized by the Minister of Finance. The Act further stipulates that such a body may not conclude a currency exchange or interest rate exchange agreement or a transaction involving any other financial instrument unless it has the authorization of the Minister of Finance.

In addition, the Act specifies when ministerial authorizations are not required, such as when the borrowing, investment, financial commitment determined by regulation or the transaction must be authorized or approved by the Government or in the cases determined by regulation.

Lastly, the Act amends the Act respecting the Ministère des Finances to clarify the scope of application of certain provisions with respect to university establishments.



Chapter 41

AN ACT TO AMEND THE FINANCIAL ADMINISTRATION ACT AND THE ACT RESPECTING THE MINISTÈRE DES FINANCES

[Assented to 21 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. A-6.001, Chap. VIII,
heading, replaced.

1. The heading of Chapter VIII of the Financial Administration Act (R.S.Q., chapter A-6.001) is replaced by the following heading:

“BORROWINGS, FINANCIAL INSTRUMENTS AND CONTRACTS,
INVESTMENTS AND FINANCIAL COMMITMENTS OF BODIES”.

c. A-6.001, ss. 77.1-
77.7, added.

2. The Act is amended by inserting the following sections after section 77:

Borrowings.

“**77.1.** A body may not make a borrowing unless the borrowing is authorized by the Minister responsible for the administration of the Act governing the body and its nature, terms and conditions are authorized by the Minister of Finance.

Exception.

However, the authorization of the Minister responsible for the administration of the Act governing university establishments is not required in the case of a project that is not subsidized under the University Investments Act (chapter I-17).

Applicability.

The first paragraph does not apply if the borrowing must, by law, be authorized or approved by the Government.

Government
regulation.

Moreover, the authorization of the Minister of Finance is not required in the cases and subject to the terms and conditions determined by the Government in a regulation. The provisions of the regulation may apply in whole or in part to one or more bodies and may specify the applicable categories of borrowings.

Investments.

“**77.2.** A body may not make an investment unless the investment is authorized by the Minister responsible for the administration of the Act governing the body and its nature, terms and conditions are authorized by the Minister of Finance.

Applicability.

The first paragraph does not apply if the investment must, by law, be authorized or approved by the Government or if it is made as part of an economic development project or to provide financial assistance or in any other case determined by regulation.

Government regulation.

Moreover, the authorization of the Minister of Finance or that of the Minister responsible for the administration of the Act governing the body is not required, or neither are required, as the case may be, in the cases and subject to the terms and conditions determined by the Government in a regulation for each such authorization. The provisions of the regulation may apply in whole or in part to one or more bodies and may specify the applicable categories of investments.

Financial commitments.

“77.3. A body may not make a financial commitment determined by government regulation unless the financial commitment is authorized by the Minister responsible for the administration of the Act governing the body and its nature, terms and conditions are authorized by the Minister of Finance.

Applicability.

The first paragraph does not apply when the financial commitment must, by law, be authorized or approved by the Government.

Government regulation.

Moreover, the authorization of the Minister of Finance is not required in the cases and subject to the terms and conditions determined by the Government in a regulation. The provisions of the regulation may apply in whole or in part to one or more bodies and may specify the applicable categories of financial commitments.

Delegation of power.

“77.4. The Minister responsible for the administration of the Act governing a body or the Minister of Finance may, in the cases and on the conditions the Minister determines, delegate the power to give an authorization required under any of sections 77.1 to 77.3, 79 and 80 to any person the Minister designates.

Order.

“77.5. The Government may, by order,

(1) exempt any body from some or all of the provisions of sections 77.1 to 77.3, on the conditions and for the categories of borrowings, investments or financial commitments the Government determines; and

(2) subject a legal person established in the public interest not described in paragraph 2 of section 77 to some or all of the provisions of sections 77.1 to 77.3, 79 and 80.

Applicability.

“77.6. Sections 77.1 to 77.5, 79 and 80 do not apply to

(1) the fiduciary functions expressly conferred on a body by its governing Act;

(2) the Caisse de dépôt et placement du Québec and its subsidiaries;

(3) the Régie des rentes du Québec;

(4) a pension fund; or

(5) a foundation.

Time limit.	<p>“77.7. When a body applies for an authorization that is required under any of sections 77.1 to 77.4, 79 and 80, the Minister of Finance rules on the application within the time limit specified by the Government after authorization is given by the Minister responsible for the administration of the Act governing the body. However, the Minister of Finance may extend the time limit if the Minister of Finance considers it necessary to do so.</p>
Authorization after time limit.	<p>The fact that an authorization is given after the time limit specified in the first paragraph does not invalidate the transaction.”</p>
c. A-6.001, s. 79, am.	<p>3. Section 79 of the Act is amended</p> <p>(1) by inserting “and with the authorization of and subject to the conditions determined by the Minister of Finance” after “power” in the second line of the first paragraph;</p> <p>(2) by replacing the second paragraph by the following paragraphs:</p>
Authorization not required.	<p>“The authorization of the Minister of Finance is not required if the transaction must, by law, be authorized or approved by the Government, nor is it required in the cases and subject to the terms and conditions that may be determined by the Government in a regulation.</p>
Regulation.	<p>The provisions of a regulation under the second paragraph may apply in whole or in part to one or more bodies and specify the applicable categories of currency exchange or interest rate exchange agreements.”</p>
c. A-6.001, s. 80, am.	<p>4. Section 80 of the Act is amended</p> <p>(1) by inserting “if they deem it advisable for their financial management,” after “may” in the second line of the first paragraph;</p> <p>(2) by replacing “, and if they deem it advisable for sound and efficient financial management” in the third and fourth lines of the first paragraph by “and with the authorization of and subject to the conditions determined by the Minister of Finance”;</p> <p>(3) by replacing the second paragraph by the following paragraphs:</p>
Authorization not required.	<p>“The authorization of the Minister of Finance is not required if the transaction must, by law, be authorized or approved by the Government, nor is it required in the cases and subject to the terms and conditions that may be determined by the Government in a regulation.</p>
Regulation.	<p>The provisions of a regulation under the second paragraph may apply in whole or in part to one or more bodies and specify the applicable categories of financial instruments or contracts.”</p>

c. M-24.01, s. 24, am.

5. Section 24 of the Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01) is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) a university establishment described in paragraph *a* of section 1 of the University Investments Act (chapter I-17), except a legal person not directly or indirectly controlled by that establishment whose object is to build and administer university student residences;”.

First regulation.

6. The first regulation made under sections 77.1, 77.2 and 77.3 of the Financial Administration Act, enacted by section 2, and under the provisions of sections 79 and 80 of that Act enacted by sections 3 and 4 is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1).

Coming into force.

7. The provisions of this Act come into force on the date or dates to be set by the Government.

2007, chapter 42

AN ACT TO AMEND THE PROFESSIONAL CODE AND THE CHARTERED ACCOUNTANTS ACT IN RESPECT OF PUBLIC ACCOUNTANCY

Bill 46

Introduced by Mr. Jacques P. Dupuis, Minister responsible for the administration of legislation respecting the professions

Introduced 13 November 2007

Passed in principle 28 November 2007

Passed 18 December 2007

Assented to 21 December 2007

**Coming into force: on the date to be set by the Government, but not later than
15 December 2008**

Legislation amended:

Professional Code (R.S.Q., chapter C-26)

Chartered Accountants Act (R.S.Q., chapter C-48)

Explanatory notes

The Act amends the Professional Code to allow members of the Ordre professionnel des comptables généraux licenciés du Québec and of the Ordre professionnel des comptables en management accrédités du Québec, who hold a public accountancy permit issued by their respective professional orders, to practise public accountancy, as defined in the Chartered Accountants Act, which is amended to that end.

The Act provides that the Ordre professionnel des comptables généraux licenciés du Québec and the Ordre professionnel des comptables en management accrédités du Québec must each determine, by regulation, the standards for the issue and holding of public accountancy permits, and grants the orders the power to suspend or revoke a public accountancy permit. The Act also provides that the orders must each determine, by regulation, the continuing education activities in which their respective members who hold a public accountancy permit are required to take part. The same applies to the Ordre professionnel des comptables agréés du Québec in respect of its members who practise public accountancy.

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Éditeur officiel

Québec 

Explanatory notes (Cont'd)

The Act states that chartered accountants who practise public accountancy, certified general accountants and certified management accountants who hold a public accountancy permit are required to use the title “auditor”.

Lastly, the Act makes various consequential amendments and introduces transitional provisions.



Chapter 42

AN ACT TO AMEND THE PROFESSIONAL CODE AND THE CHARTERED ACCOUNTANTS ACT IN RESPECT OF PUBLIC ACCOUNTANCY

[Assented to 21 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. C-26, s. 182.1, am. **1.** Section 182.1 of the Professional Code (R.S.Q., chapter C-26) is amended
- (1) by replacing “187.4 or” in the third line of subparagraph 1 of the first paragraph by “187.4,”;
- (2) by inserting “or section 187.10.4” after “section 187.9” in the fourth line of subparagraph 1 of the first paragraph.
- c. C-26, s. 182.2, am. **2.** Section 182.2 of the Code is amended
- (1) by replacing “187.4 or” in the second line of the sixth paragraph by “187.4,”;
- (2) by inserting “or section 187.10.4,” after “of section 187.9” in the third line of the sixth paragraph.
- c. C-26, Chap. VI.2.1,
ss. 187.10.1-187.10.4,
added. **3.** The Code is amended by inserting the following chapter after Chapter VI.2:

“CHAPTER VI.2.1

“PUBLIC ACCOUNTANCY PERMITS

- Exclusive practice. **“187.10.1.** No person other than a chartered accountant shall practise public accountancy within the meaning of section 19 of the Chartered Accountants Act (chapter C-48), nor use the title “auditor” or any title or abbreviation which may lead to the belief that the person is an auditor, unless the person is a member of the Ordre professionnel des comptables généraux licenciés du Québec or of the Ordre professionnel des comptables en management accrédités du Québec and holds a public accountancy permit.
- Title of auditor. Chartered accountants who practise public accountancy, as well as certified general accountants and certified management accountants who hold a public accountancy permit, shall use the title “auditor”.

- Exception. This section does not apply to acts performed by persons referred to in the second paragraph of section 24 of the Chartered Accountants Act.
- Permits. **“187.10.2.** The Bureau of the Ordre professionnel des comptables généraux licenciés du Québec and the Bureau of the Ordre professionnel des comptables en management accrédités du Québec shall each determine, by regulation, the standards for the issue and holding of public accountancy permits applicable to their respective members.
- Continuing education. The Bureau of the Ordre professionnel des comptables agréés du Québec, the Bureau of the Ordre professionnel des comptables généraux licenciés du Québec and the Bureau of the Ordre professionnel des comptables en management accrédités du Québec shall each determine, by regulation, the continuing education activities in which a chartered accountant who practises public accountancy or the holder of a public accountancy permit is required to take part, the penalties for failing to take part in the activities and, where applicable, the cases in which a member may be exempted from taking part in such activities.
- Consultation. Before making a regulation under this section, the Bureau of the order shall consult with the other orders concerned.
- Application for permits. **“187.10.3.** A member of the Ordre professionnel des comptables généraux licenciés du Québec or of the Ordre professionnel des comptables en management accrédités du Québec who wishes to obtain a public accountancy permit shall apply for it to the Bureau of the member’s professional order. The Bureau shall issue the permit to members who meet the standards set for that purpose.
- Suspension of permit. **“187.10.4.** If the holder of a public accountancy permit fails to conform to the provisions of this chapter or to the standards for receiving or holding a permit, the Bureau of the Ordre professionnel des comptables généraux licenciés du Québec or the Bureau of the Ordre professionnel des comptables en management accrédités du Québec may suspend or revoke the permit it issued. A decision under this section may be appealed from to the Professions Tribunal in accordance with Division VIII of Chapter IV.”
- c. C-48, s. 19, replaced. **4.** Section 19 of the Chartered Accountants Act (R.S.Q., chapter C-48) is replaced by the following section:
- Acts constituting practice. **“19.** The practice of public accountancy consists in
- (1) expressing an opinion to provide a level of assurance about a financial statement or any part of a financial statement, or about any other information related to the financial statement; this corresponds to an assurance engagement, which comprises the performance of both an audit engagement and a review engagement, as well as the issue of special reports; and

(2) issuing any form of certification, declaration or opinion in respect of information related to a financial statement or to any part of a financial statement, or in respect of the application of specified auditing procedures with respect to financial information, other than financial statements, neither being intended exclusively for internal management purposes.”

c. C-48, ss. 28 and 29,
repealed.

5. Sections 28 and 29 of the Act are repealed.

Standards.

6. The standards to be used in making the first regulations referred to in section 187.10.2 of the Professional Code, enacted by section 3 of this Act, must be analogous to those recognized on 21 December 2007 regarding the practise of public accountancy in Québec.

Rights and privileges.

7. Members of the Ordre professionnel des comptables généraux licenciés du Québec and of the Ordre professionnel des comptables en management accrédités du Québec may exercise the rights and privileges conferred on them by the Chartered Accountants Act, as it read on 20 December 2007, until the expiry of 5 years from 21 December 2007.

Coming into force.

8. This Act comes into force on the date to be set by the Government, but not later than 15 December 2008.

2007, chapter 43

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING PENSION PLANS IN THE PUBLIC SECTOR

Bill 52

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

Introduced 13 November 2007

Passed in principle 30 November 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007, except

(1) sections 1 to 3, 14 to 16, 18 to 22, 30, 31, 32, 44 to 46, 48 to 52, paragraphs 2 and 3 of section 55 and sections 56, 57, 95, 97, 102, 103, 108, 109, 111 to 113, 118, 122 to 124, 127, 130, 132 to 134, 136 to 139, 141 to 143, 155, 156 and 166, which come into force on 1 January 2008;

(2) sections 84 and 85, which come into force on 1 January 2009;

(3) sections 4, 6 to 9, 11, 13, 23 to 25, paragraph 2 of section 26, sections 27 to 29, 33 to 37, paragraph 2 of section 39, sections 40, 41, 53, 54, 59 to 64, 68, 71, 75, 76, paragraph 2 of section 77, sections 80, 81, paragraphs 2 to 4 of section 82, sections 83, 89 to 91, 94, 98, 100, 101, 104 to 107, 110, 115, 117, 119 to 121, 125, 126, 128, 129, 140, 144 to 153, paragraph 2 of section 154, and sections 157 to 161 and 167 to 170, which come into force on the date or dates to be set by the Government

Legislation amended:

Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1)

Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11)

Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

Act respecting the Commission administrative des régimes de retraite et d'assurances (2006, chapter 49)

(Cont'd on next page)

Explanatory notes

This Act amends the Acts constituting public sector pension plans, mainly as a result of pension committee recommendations.

Thus, the Act amends the provisions of certain of these plans with regard to the return to work of a pensioner. It also amends certain plans to allow a pensioner to redeem years or parts of a year of service under certain conditions. In addition, it introduces a new method of computing interest on contributions, based on a member's actual participation in a plan in a year. The Act also standardizes both the financing period for the redemption of service in certain instances and the interest applicable.

The Act amends the Pension Plan of Peace Officers in Correctional Services, the Government and Public Employees Retirement Plan and the Pension Plan of Management Personnel to harmonize the pensionable salary for a year with the service credited in respect of that salary, for the purpose of computing contributions.

The Act also amends public sector pension plans so that the spouse of an employee who is a member of a pension plan may waive spousal rights to benefits under the plan.

It also regularizes the membership of certain persons in the Government and Public Employees Retirement Plan or Pension Plan of Management Personnel and provides for the transfer of certain amounts related to redemptions.

Lastly, the Act contains technical and consequential amendments to facilitate the administration of public sector pension plans.



Chapter 43

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING PENSION PLANS IN THE PUBLIC SECTOR

[Assented to 21 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

c. R-9.1, Chap. III,
heading, am.

1. The heading of Chapter III of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by inserting “HARMONIZED SERVICE,” after “SERVICE.”

c. R-9.1, s. 8, am.

2. Section 8 of the Act is amended by replacing “, 29.2” in the last line of the first paragraph by “to 29.3”.

c. R-9.1, s. 9, am.

3. Section 9 of the Act is amended

(1) by replacing “and the years of service” in the first line by “, years of service and harmonized service”;

(2) by replacing “23” in the second line by “23.3”.

c. R-9.1, s. 17, am.

4. Section 17 of the Act is amended

(1) by replacing the first sentence of the first paragraph by the following sentence: “The amount determined under section 15 or, as the case may be, under section 16 must be paid in a lump sum if the person is a pensioner and, if the person is not a pensioner, the amount may be paid by instalments over the period and at the times determined by the Commission.”;

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

Interest on instalments.

“If the amount is paid by instalments, it bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan and in force on the date on which the application is received, computed from the date on which the redemption proposal made by the Commission expires.”;

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

c. R-9.1, s. 18, am.

5. Section 18 of the Act is amended by adding the following paragraph at the end:

Credit for years of service.

“A pensioner under this plan may be credited under this plan with any year or part of a year of service that may be credited to a pensioner under the Government and Public Employees Retirement Plan by reason of the application of section 115.11 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), provided the pensioner satisfies the conditions prescribed by that section.”

c. R-9.1, s. 22, am.

6. Section 22 of the Act is amended by replacing “the midpoint of the year in which” in the next to last line of the second paragraph by “the date”.

c. R-9.1, s. 31,
replaced.

7. Section 31 of the Act is replaced by the following section:

Pensioner’s death.

“31. Benefits are paid to the pensioner until the first day of the month following the pensioner’s death or, in the case of the death of a person who ceased to participate in the plan and was eligible for a pension, from the date the person would have been entitled to receive the pension until the first day of the month following the person’s death.”

c. R-9.1, s. 34.16, am.

8. Section 34.16 of the Act is amended

(1) by replacing “each year” in the seventh line by “the period during which the person participated in a plan in the course of a year”;

(2) by replacing the last sentence by the following sentence: “The interest on any contribution within the meaning of section 34.6 is computed in accordance with section 219 of the Act respecting the Government and Public Employees Retirement Plan, adapted as required.”

c. R-9.1, Div. III.1.1,
s. 35.0.1, added.

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

“DIVISION III.1.1

“WAIVER

Waiver.

“35.0.1. The spouse may waive the spousal benefits granted under the pension plan before the date of the death of the person who is a member of the plan, of the person who ceased to participate in the plan or of the pensioner. The spouse may also revoke the waiver before that date.

Validity.

To be valid, the waiver or revocation must bear on all spousal benefits and be served on the Commission by means of a notice that must be received on a date that is prior to the date of death and contain the information determined by regulation.

Cancellation.

The spouse’s waiver is cancelled if, on the date of the pensioner’s death, no refund of the contributions referred to in section 34.6 is payable to the pensioner’s successors. The computation is calculated at the date of death and based on the data known to the Commission on the date of its decision; that data is deemed to be accurate. When the spouse’s waiver is cancelled, the

spouse may receive the benefits the spouse is entitled to under the pension plan.

Right to death benefits. Despite the spouse's waiver, the pension plan is deemed to grant the spouse a right to death benefits for the purposes of article 415 of the Civil Code of Québec."

c. R-9.1, s. 37, am. **10.** Section 37 of the Act is amended

(1) by striking out "and sections 236.3 and 236.4" in the first line of the second paragraph;

(2) by striking out the third paragraph.

c. R-9.1, s. 41.8, am. **11.** Section 41.8 of the Act is amended by inserting the following paragraph after paragraph 1:

"(1.0.1) determine, for the purposes of section 35.0.1, the information the waiver or revocation notice must contain;".

c. R-9.1, s. 51, am. **12.** Section 51 of the Act is amended by striking out the second sentence of the first paragraph.

c. R-9.1, s. 59.1, am. **13.** Section 59.1 of the Act is amended by striking out the last sentence of the third paragraph.

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

c. R-9.2, Chap. II, heading, am. **14.** The heading of Chapter II of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is amended by inserting "HARMONIZED SERVICE" after "SERVICE".

c. R-9.2, s. 9.1, added. **15.** The Act is amended by inserting the following section after section 9:

Pensionable salary paid at beginning of year. **"9.1.** When the pensionable salary of an employee who ceases to be a member of the plan at the end of a year is related to service credited for the last days of membership during that year but is paid at the beginning of the following year, it is deemed to be pensionable salary for the year in which it is paid even if no service is credited for that year."

c. R-9.2, s. 11, am. **16.** Section 11 of the Act is amended

(1) by inserting "à un employé" after "payé" in the first line of the first paragraph in the French text;

(2) by adding the following at the end of the first paragraph: "even if no service is credited for that year. The same applies for a lump sum paid to a pensioner or a person who ceased to be a member of the plan if the lump sum

is paid as an increase or adjustment of the salary for a period prior to the pensioner's or person's membership in the plan";

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

c. R-9.2, s. 13, am. **17.** Section 13 of the Act is amended by replacing "second" in the fourth line by "third".

c. R-9.2, s. 14, am. **18.** Section 14 of the Act is amended by striking out the last paragraph.

c. R-9.2, s. 14.1, am. **19.** Section 14.1 of the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

Computation of pensionable salary.

"For the purposes of the first paragraph, the pensionable salary of an employee who is credited with less than one year of service for service accumulated in a calendar year must not exceed

(1) the amount obtained by multiplying the salary required to reach the limit referred to in the first paragraph by the service credited to the employee during a year, if the basis of remuneration is 200 days; or

(2) the amount obtained by multiplying the salary required to reach the limit referred to in the first paragraph by the harmonized service for the year, if the basis of remuneration is 260 days.

Restriction.

This section does not apply to the pensionable salary for a year during which the employee, pensioner or person referred to in section 11 receives pensionable salary but is not credited with any service."

c. R-9.2, s. 15, am. **20.** Section 15 of the Act is amended by replacing the last two sentences of the second paragraph by the following sentence: "The days and parts of a day are rounded to the fourth decimal."

c. R-9.2, s. 16, am. **21.** Section 16 of the Act is amended

(1) by inserting "with the same employer" after "employment" in the second line of the first paragraph;

(2) by replacing "Despite the first paragraph" in the first line of the second paragraph by "However" and by striking out the last sentence of that paragraph;

(3) by adding the following paragraphs at the end:

Presumption.

"As a result of the application of the first two paragraphs, an employee is deemed to hold only one pensionable employment with the same employer.

Simultaneous employments with different employers.

If an employee simultaneously holds more than one pensionable employment with different employers under this plan, the first two paragraphs apply, once

the first three paragraphs have been applied, if necessary, in respect of the service accumulated with each employer.”

c. R-9.2, Div. II.1,
ss. 27.1 and 27.2,
added.

22. The Act is amended by inserting the following division after section 27:

“DIVISION II.1

**“HARMONIZED SERVICE OF EMPLOYEES WHOSE BASIS OF
REMUNERATION IS 260 DAYS**

Harmonized service.

“27.1. Harmonized service is computed for an employee whose basis of remuneration is 260 days in order to reconcile the pensionable salary for a calendar year with the number of days and parts of a day credited to the employee for that year and for the last days of the previous year or the first days of the following year, as the case may be.

Computation.

The harmonized service is established by dividing the number of days and parts of a day for which the employee paid or was exempt from contributions and the number of days and parts of a day otherwise credited to the employee, included in the pensionable salary reference period for the year and related to the employee’s pensionable salary for that year, by the number of contributory days included in that reference period for the class of employees to which the employee belongs. The days and parts of a day are rounded to the fourth decimal.

Pensionable salary
reference period.

The pensionable salary reference period for a year, for employees in the same class, begins on the date of the first day covered by the first pay of the year and ends on the date of the last day covered by the last pay of that year.

Person referred to in
section 9.1.

Harmonized service is also computed for a person referred to in section 9.1 for the pensionable salary of the year for which no service is credited.

Simultaneous
employments.

“27.2. The harmonized service of an employee who simultaneously holds more than one pensionable employment under the plan in a year is the aggregate of that service computed for each employment if the total service credited to the employee in respect of such employments is less than or equal to one year.

Reduction for the
purposes of section 16.

If the total service credited in respect of the pensionable employments of the employee is reduced for the purposes of section 16, the harmonized service in respect of the employee’s employments is the aggregate of the harmonized service in respect of each employment for which service is credited in full and the harmonized service in respect of the employment for which service is credited in part. The latter harmonized service is multiplied by the service credited for the latter employment over the service accumulated in such employment.”

c. R-9.2, s. 28, am.

23. Section 28 of the Act is amended by striking out the second paragraph.

- c. R-9.2, s. 32, am. **24.** Section 32 of the Act is amended by replacing “, third and fifth” in the first line of the second paragraph by “and fourth”.
- c. R-9.2, s. 33, am. **25.** Section 33 of the Act is amended by replacing “from the midpoint of each year” in the fourth line of the second paragraph by “, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of the plan in the course of that year”.
- c. R-9.2, s. 36, am. **26.** Section 36 of the Act is amended
- (1) by inserting “of the Lieutenant-Governor,” after “staff” in the second line of the first paragraph;
- (2) by replacing “from the midpoint of each year” in the sixth line of the second paragraph by “, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of the plan in the course of that year”.
- c. R-9.2, s. 41.3, am. **27.** Section 41.3 of the Act is amended by replacing “, 90 to 93, the second paragraph of section 95 and sections 96 and 97” in the first two lines by “and 90 to 93 and the second paragraph of section 95”.
- c. R-9.2, s. 41.5, am. **28.** Section 41.5 of the Act is amended by replacing “computed in accordance with section 96” in the fourth and fifth lines by “referred to in the second paragraph of section 95”.
- c. R-9.2, s. 41.11, am. **29.** Section 41.11 of the Act is amended by replacing “provided for in the third” in the second line of the second paragraph by “referred to in the second”.
- c. R-9.2, s. 42, am. **30.** Section 42 of the Act is amended
- (1) by replacing the sixth and seventh lines of the first paragraph by “in the case of a pensioner or a person who ceased to be a member of the plan, from the pensionable salary mentioned in section 9.1 or a lump sum mentioned in section 11, an amount equal to the result of applying the contribution rate established by regulation under section 128 to that”;
- (2) by replacing the fifth paragraph by the following paragraph:
- Maximum pensionable earnings. “If the basis of remuneration is 200 days, the maximum pensionable earnings is multiplied, for the purposes of the amount withheld, by the service credited to the employee, pensioner or person who ceased to be a member of the plan, selecting only the number of days and parts of a day for which the employee, pensioner or person who ceased to be a member of the plan paid or was exempt from contributions in a year. If the basis of remuneration is 260 days, the maximum pensionable earnings is multiplied, for the purposes of the amount withheld, by the harmonized service of the employee, pensioner or

person who ceased to be a member of the plan, selecting only the days for which the employee, pensioner or person who ceased to be a member of the plan paid or was exempt from contributions.”

c. R-9.2, s. 43.3,
added.

New computation of
amount to be withheld.

31. The Act is amended by inserting the following section after section 43.2:

“**43.3.** The amount to be withheld computed under section 42 is again computed, if applicable, to take into account the pensionable salary resulting from the application of subparagraph 2 of the second paragraph of section 14.”

c. R-9.2, s. 46, am.

32. Section 46 of the Act is amended by adding the following sentence at the end of the third paragraph: “In addition, the pensionable salary paid during 2008 and 2009 for which no service is credited is, despite sections 9.1 and 11, part of the pensionable salary of the last year during which service is credited and which is prior to the year during which the pensionable salary is paid.”

c. R-9.2, s. 54, am.

33. Section 54 of the Act is amended by replacing “for life” by “until the first day of the month following the pensioner’s death or, in the case of a person who ceased to be a member of the plan and was eligible for a pension, from the date the person would have been entitled to receive the pension until the first day of the month following the person’s death”.

c. R-9.2, s. 55,
repealed.

34. Section 55 of the Act is repealed.

c. R-9.2, s. 72, am.

35. Section 72 of the Act is amended

(1) by striking out the last sentence of the first paragraph;

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

Conditions for
computing interest.

“For the purpose of computing the interest, the following conditions apply:

(1) the employee contributions within the meaning of section 71 and relating to a year, except those to which subparagraphs 2 to 4 apply, are deemed to have been received at the midpoint of the period during which the employee was a member of this plan during the year;

(2) in respect of the sums paid for the redemption of service credited or counted under the plan, the interest is computed from the date of their payment;

(3) in respect of the sums relating to the service of the employee while the employee was a member of a pension plan mentioned in section 143.3, the interest is computed from the date on which the employee began to pay contributions to this plan; and

(4) in respect of the sums the employee paid into a pension plan out of which service was transferred to this plan under section 41.7 or 133, the interest is computed from the date the sums concerned were transferred.

Other conditions. The other conditions for computing the interest on the contributions are established by regulation.”

c. R-9.2, Div. IV.0.1,
s. 74.0.2, added.

36. The Act is amended by inserting the following division after section 74.0.1:

“DIVISION IV.0.1

“WAIVER

Waiver.

“74.0.2. The spouse may waive the spousal benefits granted under the pension plan before the date of the death of the employee, of the person who ceased to be a member of the plan or of the pensioner. The spouse may also revoke the waiver before that date.

Validity.

To be valid, the waiver or revocation must bear on all spousal benefits and be served on the Commission by means of a notice that must be received on a date that is prior to the date of death and contain the information determined by regulation.

Cancellation.

The spouse’s waiver is cancelled if, on the date of the pensioner’s death, no refund of the contributions referred to in section 71 is payable to the pensioner’s successors. The computation is calculated at the date of death as though there were no children entitled to a pension, and based on the data known to the Commission on the date of its decision; that data is deemed to be accurate. When the spouse’s waiver is cancelled, the spouse may receive the benefits the spouse is entitled to under the pension plan.

Right to death benefits.

Despite the spouse’s waiver, the pension plan is deemed to grant the spouse a right to death benefits for the purposes of article 415 of the Civil Code of Québec.”

c. R-9.2, s. 74.7, am.

37. Section 74.7 of the Act is amended by replacing “from the midpoint of each year” in the ninth line of the first paragraph by “, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of this plan during that year”.

c. R-9.2, s. 107, am.

38. Section 107 of the Act is amended by replacing “who again holds pensionable employment under this plan before the age of 65, or who” in the first two lines of the first paragraph by “who, before the age of 65, again holds pensionable employment under this plan or”.

c. R-9.2, s. 130, am.

39. Section 130 of the Act is amended

(1) by striking out “or who may elect to be” in the second line of paragraph 0.1;

(2) by inserting the following paragraphs after paragraph 7.3:

“(7.3.1) establish, for the purposes of section 72, the other conditions for computing the interest on the contributions;

“(7.3.2) determine, for the purposes of section 74.0.2, the information the waiver or revocation notice must contain;”.

c. R-9.2, ss. 139.1 and 139.2, added.

Deposit of actuarial value of accrued benefits.

40. The Act is amended by inserting the following sections after section 139:

“**139.1.** Except in the case of an officer who has sent the Commission a notice under section 67.1 of the Police Act (chapter P-13.1), with respect to the years and parts of a year of service after 31 December 2006 credited to an employee under the pension plan of the Sûreté du Québec and transferred to this plan under section 41.7, the Commission must deposit in the consolidated revenue fund the actuarial value of the benefits accrued under that plan with respect to those years, without exceeding the actuarial value of the equivalent benefits to which the employee is entitled under this plan. The actuarial values are those established under section 41.7.

Interest.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VI from the date the application for transfer is received at the Commission in accordance with section 41.7 until the date on which the sums are deposited in the consolidated revenue fund.

Transfer of actuarial value of accrued benefits.

“**139.2.** Except in the case of an officer who has sent the Commission a notice under section 67.1 of the Police Act (chapter P-13.1), with respect to the years and parts of a year of service after 31 December 2006 credited to an employee under this plan and transferred to the pension plan of the Sûreté du Québec in accordance with that pension plan, the Commission must transfer the actuarial value of the benefits accrued under this plan, without exceeding the actuarial value of the equivalent benefits to which the employee is entitled under the pension plan of the Sûreté du Québec. The actuarial values are those established under section 41.7.

Interest.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VI from the date the application for transfer is received at the Commission in accordance with the pension plan of the Sûreté du Québec until the date on which the sums are transferred.”

c. R-9.2, s. 143.20, am.

41. Section 143.20 of the Act is amended

(1) by adding “, as they read on (*insert the date preceding the date of coming into force of section 41 of this bill*),” after “Personnel” in the last line of the first paragraph;

(2) by adding “, as they read on (*insert the date preceding the date of coming into force of section 41 of this bill*),” after “Plan” in the second line of the second paragraph.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN

- c. R-10, s. 2, am. **42.** Section 2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by inserting “ of the Lieutenant-Governor,” after “staff” in the first line of paragraph 2.
- c. R-10, s. 3, am. **43.** Section 3 of the Act is amended by replacing “or the pension plans established pursuant to sections 9, 10 and 10.0.1” in the last two lines of the first paragraph by “, the pension plans established under sections 9, 10 and 10.0.1 or a supplemental pension plan the funds of which were transferred to the Commission under an Act”.
- c. R-10, Title I,
Chap. II, heading,
replaced. **44.** The heading of Chapter II of Title I of the Act is replaced by the following heading:

“PENSIONABLE SALARY, YEARS OF SERVICE, HARMONIZED
SERVICE AND REDEMPTION”.
- c. R-10, s. 14.1, added. **45.** The Act is amended by inserting the following section after section 14:
- Pensionable salary
paid at beginning of
year. **“14.1.** When the pensionable salary of an employee who ceases to participate in the plan at the end of a year is related to service credited for the last days of membership during that year but is paid at the beginning of the following year, it is deemed to be pensionable salary for the year in which it is paid even if no service is credited for that year.”
- c. R-10, s. 16, am. **46.** Section 16 of the Act is amended

(1) by inserting “to an employee” after “paid” in the first line of the first paragraph;

(2) by adding the following at the end of the first paragraph: “, even if no service is credited for that year. The same applies for a lump sum paid to a pensioner or a person who ceased to participate in the plan if the lump sum is paid as an increase or adjustment of the salary for a period prior to the pensioner’s or person’s membership in the plan”;

(3) by striking out the second and third paragraphs.
- c. R-10, s. 17, am. **47.** Section 17 of the Act is amended by replacing “second” in the fourth line by “third”.
- c. R-10, s. 18,
replaced.

Simultaneous
employments. **48.** Section 18 of the Act is replaced by the following section:

“18. The pensionable salary of an employee who simultaneously holds more than one pensionable employment in a year under this plan includes the pensionable salary paid for all such employments if the total service credited in respect of such employments is less than or equal to one year.

Computation of pensionable salary.

If the total service credited in respect of the pensionable employments of that employee is reduced under section 20, the pensionable salary of the employee is equal to the total of the following amounts:

(1) the pensionable salary for each employment in respect of which service is credited in full; and

(2) the pensionable salary for the employment in respect of which service is credited in part, multiplied by the service credited in respect of that employment over the service accumulated in that employment.”

c. R-10, s. 18.1, am.

49. Section 18.1 of the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

Computation of pensionable salary.

“For the purposes of the first paragraph, the pensionable salary of an employee who is credited with less than one year of service for service accumulated in a calendar year must not exceed

(1) the amount obtained by multiplying the salary required to reach the limit referred to in the first paragraph by the service credited to the employee during a year, if the basis of remuneration is 200 days; or

(2) the amount obtained by multiplying the salary required to reach the limit referred to in the first paragraph by the harmonized service for the year, if the basis of remuneration is 260 days.

Restriction.

This section does not apply to the pensionable salary for a year during which the employee, pensioner or person referred to in section 16 receives pensionable salary but is not credited with any service.”

c. R-10, s. 19, am.

50. Section 19 of the Act is amended by replacing the last sentence of the second paragraph by the following sentence: “The days and parts of a day are rounded to the fourth decimal.”

c. R-10, s. 20, replaced.

51. Section 20 of the Act is replaced by the following section:

Simultaneous employments with the same employer.

“20. If an employee simultaneously holds more than one pensionable employment with the same employer under this plan, the service accumulated by the employee is credited up to one year of service, beginning with service in respect of the employment to which the highest annual basic salary that is paid or would have been paid to the employee under the conditions of employment applicable on the last day credited in the year is attached.

Restriction.

However, an employee may not, in the year in which the employee becomes a member of this plan, be credited with more service than the number of contributory days comprised between the date on which the employee becomes a member of this plan and the end of that year. During the year in which the employee retires or becomes entitled to a deferred pension, the employee may not be credited with more service than the number of contributory days

comprised between 1 January and the date the employee ceased to participate in the plan.

Presumption.

As a result of the application of the first two paragraphs, an employee is deemed to hold only one pensionable employment with the same employer.

Simultaneous employments with different employers.

If an employee simultaneously holds more than one pensionable employment with different employers under this plan, the first two paragraphs apply, once the first three paragraphs have been applied, if necessary, in respect of the service accumulated with each employer.”

c. R-10, Div. II.1, ss. 23.1-23.3, added.

52. The Act is amended by inserting the following division after section 23:

“DIVISION II.1

“HARMONIZED SERVICE OF EMPLOYEES WHOSE BASIS OF REMUNERATION IS 260 DAYS

Harmonized service.

“23.1. Harmonized service is computed for an employee whose basis of remuneration is 260 days in order to reconcile the pensionable salary for a calendar year with the number of days and parts of a day credited to the employee for that year and for the last days of the previous year or the first days of the following year, as the case may be.

Computation.

The harmonized service is established by dividing the number of days and parts of a day for which the employee contributed or was exempt from contributions and the number of days and parts of a day otherwise credited to the employee, included in the pensionable salary reference period for the year and related to the employee’s pensionable salary for that year, by the number of contributory days included in that reference period for the class of employees to which the employee belongs. The days and parts of a day are rounded to the fourth decimal.

Pensionable salary reference period.

The pensionable salary reference period for a year, for employees in the same class, begins on the date of the first day covered by the first pay of the year and ends on the date of the last day covered by the last pay of that year.

Person referred to in section 14.1.

Harmonized service is also computed for a person referred to in section 14.1 for the pensionable salary of the year for which no service is credited.

Simultaneous employments.

“23.2. The harmonized service of an employee who simultaneously holds more than one pensionable employment under the plan in a year is the aggregate of that service computed for each employment if the total service credited to the employee in respect of such employments is less than or equal to one year.

Reduction for the purposes of section 20.

If the total service credited in respect of the pensionable employments of that employee is reduced for the purposes of section 20, the harmonized service in respect of the employee’s employments is the aggregate of the

harmonized service in respect of each employment for which service is credited in full and the harmonized service in respect of the employment for which service is credited in part. The latter harmonized service is multiplied by the service credited for the latter employment over the service accumulated in such employment.

Computation when first paragraph of section 20.1 applies.

“23.3. When the first paragraph of section 20.1 applies, the harmonized service in respect of the pensionable employment under this plan is the harmonized service determined under this division multiplied by the credited service established under the first paragraph of that section over the credited service established under sections 19 and 20.

Computation when first or second paragraph of section 20.2 applies.

When the first or second paragraph of section 20.2 applies, the harmonized service in respect of the pensionable employment under this plan is the harmonized service determined under this division multiplied by the credited service established under the first or second paragraph of that section over the credited service established under sections 19 and 20.”

c. R-10, s. 24, am.

53. Section 24 of the Act is amended

(1) by striking out the second paragraph;

(2) by replacing “third” in the first line of the fourth paragraph by “second”.

c. R-10, s. 24.0.2, am.

54. Section 24.0.2 of the Act is amended

(1) by replacing “fifth” in the first line of the second paragraph by “fourth”;

(2) by replacing “third paragraph of that section” in the third and fourth lines of the second paragraph by “second paragraph of section 24”.

c. R-10, s. 29, am.

55. Section 29 of the Act is amended

(1) by replacing the first nine lines of the first paragraph by

Deduction.

“29. The employer must withhold each year from the pensionable salary paid to”;

(2) by replacing the tenth and eleventh lines of the first paragraph by “each employee and, in the case of a pensioner or person who ceased to participate in the plan, from the pensionable salary mentioned in section 14.1 or a lump sum mentioned in section 16, an amount equal to the result of applying the contribution rate determined by regulation under section 117 to that part of the pensionable salary”;

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

Exemption.

“If the basis of remuneration is 200 days, the exemption of 35% is multiplied, for the purposes of the amount withheld, by the service credited to the

employee, pensioner or person who ceased to participate in the plan, selecting only the number of days and parts of a day for which the employee, pensioner or person who ceased to participate in the plan contributed or was exempt from contributions in a year. If the basis of remuneration is 260 days, the exemption of 35% is multiplied, for the purposes of the amount withheld, by the harmonized service of the employee, pensioner or person who ceased to participate in the plan, selecting only the days for which the employee, pensioner or person who ceased to participate in the plan contributed or was exempt from contributions in a year.”

c. R-10, s. 29.3, added.

56. The Act is amended by inserting the following section after section 29.2:

New computation of amount to be withheld.

“29.3. The amount to be withheld computed under section 29 is again computed, if applicable, to take into account the pensionable salary resulting from the application of subparagraph 2 of the second paragraph of section 18, the second paragraph of section 20.1 or the third paragraph of section 20.2.”

c. R-10, s. 36, am.

57. Section 36 of the Act is amended by adding the following sentence at the end of the third paragraph: “In addition, the pensionable salary paid during 2008 and 2009 for which no service is credited is, despite sections 14.1 and 16, part of the pensionable salary of the last year during which service is credited and which is prior to the year during which the pensionable salary is paid.”

c. R-10, s. 36.2, am.

58. Section 36.2 of the Act is amended by replacing “in the first paragraph of section 137” in the fifth and sixth 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-10, s. 41, am.

59. Section 41 of the Act is amended by replacing “for life” by “until the first day of the month following the pensioner’s death or, in the case of a person who ceased to participate in the plan and was eligible for a pension, from the date the person would have been entitled to receive the pension without actuarial reduction until the first day of the month following the person’s death”.

c. R-10, s. 42,
repealed.

60. Section 42 of the Act is repealed.

c. R-10, s. 43, am.

61. Section 43 of the Act is amended

(1) by replacing “employee” in the last paragraph by “person”;

(2) by replacing “il” in the last line of the last paragraph in the French text by “elle”.

c. R-10, Div. III.0.1,
s. 59.0.1, added.

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

“DIVISION III.0.1**“WAIVER**

- Waiver. **“59.0.1.** The spouse may waive the spousal benefits granted under the pension plan before the date of the death of the employee, of the person who ceased to participate in the plan or of the pensioner. The spouse may also revoke the waiver before that date.
- Validity. To be valid, the waiver or revocation must bear on all spousal benefits and be served on the Commission by means of a notice that must be received on a date that is prior to the date of death and contain the information determined by regulation.
- Cancellation. The spouse’s waiver is cancelled if, on the date of the pensioner’s death, no refund of the contributions referred to in section 50 is payable to the pensioner’s successors. The computation is calculated at the date of death and based on the data known to the Commission on the date of its decision; that data is deemed to be accurate. When the spouse’s waiver is cancelled, the spouse may receive the benefits the spouse is entitled to under the pension plan.
- Right to death benefits. Despite the spouse’s waiver, the pension plan is deemed to grant the spouse a right to death benefits for the purposes of article 415 of the Civil Code of Québec.”
- c. R-10, s. 59.6, am. **63.** Section 59.6 of the Act is amended by replacing “from the midpoint of each year” in the seventh line of the first paragraph by “, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of this plan in the course of that year.”
- c. R-10, s. 59.6.0.2, am. **64.** Section 59.6.0.2 of the Act is amended by replacing “from the midpoint of each year” in the eighth and ninth lines of the first paragraph by “, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of that plan in the course of that year.”
- c. R-10, s. 60, am. **65.** Section 60 of the Act is amended by replacing “or the pension plans established pursuant to sections 9, 10 and 10.0.1” in the third and fourth lines of subparagraph 1 of the first paragraph by “, the pension plans established under sections 9, 10 and 10.0.1 or a supplemental pension plan the funds of which were transferred under an Act;”.
- c. R-10, s. 67, am. **66.** Section 67 of the Act is amended by inserting the following subparagraph after subparagraph 3 of the first paragraph:
- “(3.1) the pension granted under a supplemental pension plan the funds of which were transferred under an Act;”.

- c. R-10, s. 71, am. **67.** Section 71 of the Act is amended by inserting “, as they read on 31 December 2006,” after “122” in the second line.
- c. R-10, s. 75, am. **68.** Section 75 of the Act is amended by replacing “computed in accordance with section 96” in the last line of the second paragraph by “referred to in the second paragraph of section 95”.
- c. R-10, s. 83, repealed. **69.** Section 83 of the Act is repealed.
- c. R-10, s. 85, am. **70.** Section 85 of the Act is amended by striking out the second paragraph.
- c. R-10, s. 85.1, am. **71.** Section 85.1 of the Act is amended
- (1) by replacing “contributions” in the first line of the fourth paragraph by “sums”;
- (2) by striking out “the contributions or, as the case may be,” in the thirteenth line of the fourth paragraph.
- c. R-10, ss. 85.12 and 85.16, repealed. **72.** Sections 85.12 and 85.16 of the Act are repealed.
- c. R-10, s. 92, am. **73.** Section 92 of the Act is amended by striking out “section 117 of this Act or” in the first and second lines of the second paragraph.
- c. R-10, s. 93, am. **74.** Section 93 of the Act is amended by replacing “unpaid pension credit, where such is the case, is increased, for its duration,” in the first line by “pension credit not paid to a pensioner under the second paragraph of section 153 or the first paragraph of section 154 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) pursuant to section 3.2 of this Act is increased for its duration, where applicable,”.
- c. R-10, s. 95, am. **75.** Section 95 of the Act is amended
- (1) by inserting “over the period and at the times determined by the Commission” after “instalments” in the first line of the second paragraph;
- (2) by adding the following sentence at the end of the second paragraph: “If the sum is paid by instalments, it bears interest, compounded annually, at the rate determined in Schedule VII and in force on the date on which the application is received, computed from the date on which the redemption proposal made by the Commission expires.”
- c. R-10, ss. 96 and 97, repealed. **76.** Sections 96 and 97 of the Act are repealed.
- c. R-10, s. 114.1, am. **77.** Section 114.1 of the Act is amended
- (1) by inserting “of the Lieutenant-Governor,” after “staff” in the second line of the first paragraph;

(2) by replacing “from the midpoint of each year” in the fourth and fifth lines of the second paragraph by “, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of the plan in the course of that year”.

c. R-10, Div. V,
s. 115.11, added.

78. The Act is amended by inserting the following division after section 115.10:

“DIVISION V

“REDEMPTION OF SERVICE BY A PENSIONER

Redemption of service
by pensioner.

“115.11. A pensioner for whom the number of years and parts of a year of service used for computing the pension was reduced and who, on the date the pensioner ceased to participate in this plan, was or would have been entitled to be credited with years and parts of a year of service under the provisions of the plan may, if the pensioner applies to redeem that service within 180 days of the date of the decision sent by the Commission notifying the pensioner of the reduction, take advantage of those provisions to be credited with years and parts of a year of service, up to the number by which the pensioner’s service was reduced.

Cost of redemption.

The amount the pensioner must pay to cover the cost of redemption is established on the date of retirement and the provisions apply, adapted as follows:

(1) the “date of receipt of the application”, and any reference to that date, means the date of retirement;

(2) when the cost of redemption is established on the basis of the annual pensionable salary on the date of receipt of the application for redemption, the annual pensionable salary is equal to

(a) the salary that was or would have been paid under the conditions of employment that were or would have been applicable if the pensioner held or had continued to hold, until the date of retirement, the employment the pensioner held on the last day of credited service before retiring; or,

(b) if the employment held with the employer no longer exists on the date of retirement, the salary the pensioner received on the last day of credited service, increased by the percentage of increase applicable to the salary scales that apply to the same class of employment with an employer whose conditions of employment are governed by the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) between the last day of credited service and the date of retirement; and

(3) when the amount required to cover the cost of redemption bears interest, no interest is computed after the date of retirement.

Lump sum. The amount required to cover the cost of redemption is payable in a lump sum.”

c. R-10, Chap. VII, replaced. **79.** Chapter VII of the Act is replaced by the following chapter:

“CHAPTER VII

“RETURN TO WORK OF A PENSIONER

Continuation of benefits. **“116.** A pensioner who again holds pensionable employment under this plan or holds pensionable employment under the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services continues to receive the benefits referred to in the first paragraph of section 67.

Provisions applicable. **“117.** If a pensioner under this plan is covered by the provisions on the return to work of a pensioner under Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), only the provisions of that chapter apply.”

c. R-10, s. 127, am. **80.** Section 127 of the Act is amended by replacing “contributions of funds paid” in subparagraph 2 of the first paragraph by “sums paid”.

c. R-10, s. 133.17, am. **81.** Section 133.17 of the Act, enacted by section 136 of chapter 39 of the statutes of 2004, is amended

(1) by striking out “to the consolidated revenue fund” in the fourth and fifth lines of the first paragraph;

(2) by striking out “to the consolidated revenue fund” in the fourth and fifth lines of the second paragraph.

c. R-10, s. 134, am. **82.** Section 134 of the Act is amended

(1) by replacing “164” in the second line of the first paragraph by “163”;

(2) by inserting the following subparagraph after subparagraph 9.0.1 of the first paragraph:

“(9.0.2) establish, for the purposes of section 59.0.1, the information the waiver or revocation notice must contain;”;

(3) by inserting the following subparagraph after subparagraph 16 of the first paragraph:

“(16.0.1) prescribe, for the purposes of section 147.0.1, the manner of determining the latest date on which errors or corrections may be identified or received in order for the Commission to adjust the amount of a pension downwards;”;

(4) by replacing subparagraph 24 of the first paragraph by the following subparagraph:

“(24) determine, for the purposes of section 219, the other conditions for computing the interest on contributions within the meaning of section 50;”.

c. R-10, s. 147.0.1,
replaced.

83. Section 147.0.1 of the Act is replaced by the following section:

Downward adjustment.

“147.0.1. The Commission may adjust downwards the amount of a pension the payment of which has begun, in order to correct an error in computation or to take into account a correction made to the data used for computing the pension if the error or correction is identified or received not later than the date determined in the manner established by regulation. The downwards adjustment may be carried out within the 12 months following that date.

Restriction.

Subsequently, the amount of a pension may not be adjusted downwards by reason of an error in computation or a correction made to the data used for computing the pension.”

c. R-10, s. 151, am.

84. Section 151 of the Act is amended

(1) by striking out “until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date” in the eighth, ninth and tenth lines of the second paragraph;

(2) by striking out “until the date the application is received at the Commission and at the rate determined in Schedule VIII to that Act, in force on that date, from the day following that date” in the fourteenth, fifteenth, sixteenth and seventeenth lines of the second paragraph.

c. R-10, s. 191, am.

85. Section 191 of the Act is amended

(1) by striking out “, on the person’s application,” in the seventh and eighth lines of the second paragraph;

(2) by striking out the last paragraph.

c. R-10, ss. 201 and
207, repealed.

86. Sections 201 and 207 of the Act are repealed.

c. R-10, s. 208, am.

87. Section 208 of the Act is amended by replacing “the person holds or again holds pensionable employment under section 207 at 65 years of age or over” in the first two lines of the first paragraph by “a person 65 years of age or over holds or again holds pensionable employment under the retirement plan established under this Act, even if, while in that employment, the person is a member of the Pension Plan of Certain Teachers, or if the person holds pensionable employment under the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services”.

c. R-10, s. 214, am.

88. Section 214 of the Act is amended by replacing “164 and 173.1” in the second and third lines of the first paragraph by “163 of this Act and 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1)”.

c. R-10, s. 216.1, am.

89. Section 216.1 of the Act is amended by striking out the last sentence of the third paragraph.

c. R-10, s. 219,
replaced.

90. Section 219 of the Act is replaced by the following section:

Conditions for
computing interest.

“219. For the purpose of computing the interest, the following conditions apply:

(1) the employee contributions within the meaning of section 50 and related to a year, except those to which subparagraphs 2 and 3 apply, are deemed to have been received at the midpoint of the period during which the employee was, during the year, a member of the Government and Public Employees Retirement Plan or of another plan out of which service was transferred to the Government and Public Employees Retirement Plan;

(2) in respect of the sums paid for the redemption of years or parts of a year of service credited or counted under that plan, the interest is computed from the date of their payment;

(3) in respect of the sums the employee paid into a pension plan out of which service was transferred to the Government and Public Employees Retirement Plan under section 101, 109.2, 109.8 or 158, the interest is computed from the date the sums concerned were transferred.

Other conditions.

The other conditions for computing the interest on the contributions within the meaning of section 50 are established by regulation.”

c. R-10, s. 221.1, am.

91. Section 221.1 of the Act is amended by replacing “contributions” in the first line of the fifth paragraph by “sums”.

c. R-10, ss. 236.3 and
236.4, repealed.

92. Sections 236.3 and 236.4 of the Act are repealed.

c. R-10, Sched. I, am.

93. Schedule I to the Act is amended

(1) by inserting “the Société de l’assurance automobile du Québec” at the end of paragraph 5;

(2) by inserting the following paragraph after paragraph 12.1:

“12.2. THE MEMBERS OF THE STAFF OF THE LIEUTENANT-GOVERNOR, OF A MINISTER OR OF A PERSON REFERRED TO IN SECTION 124.1 OF THE ACT RESPECTING THE NATIONAL ASSEMBLY (CHAPTER A-23.1) WHO ARE ENTITLED TO REASSIGNMENT TO PENSIONABLE EMPLOYMENT UNDER THE GOVERNMENT AND

PUBLIC EMPLOYEES RETIREMENT PLAN OR THE PENSION PLAN OF MANAGEMENT PERSONNEL”.

ACT RESPECTING THE TEACHERS PENSION PLAN

- c. R-11, s. 10.1, am. **94.** Section 10.1 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by striking out the last sentence of the third paragraph.
- c. R-11, s. 13, am. **95.** Section 13 of the Act is amended by replacing the third paragraph by the following paragraph:
- Restriction. “A lump sum paid to a pensioner is included in the pensionable salary only if it is paid as an increase or adjustment of the salary for a prior period of participation in the plan.”
- c. R-11, s. 14, am. **96.** Section 14 of the Act is amended by replacing “second” in the fourth line by “third”.
- c. R-11, s. 16, am. **97.** Section 16 of the Act is amended by replacing the last sentence of the second paragraph by the following sentence: “The days and parts of a day are rounded to the fourth decimal.”
- c. R-11, s. 21, am. **98.** Section 21 of the Act is amended
- (1) by striking out the second paragraph;
- (2) by replacing “third” in the first line of the fourth paragraph and in the third line of the sixth paragraph by “second”.
- c. R-11, Div. III, s. 28.0.1, added. **99.** The Act is amended by inserting the following division after section 28:

“DIVISION III

“REDEMPTION OF SERVICE BY A PENSIONER

- Redemption of service by a pensioner. **“28.0.1.** A pensioner for whom the number of years and parts of a year of service used for computing the pension was reduced and who, on the date the pensioner ceased to participate in this plan, was entitled or would have been entitled to be credited with years and parts of a year of service under the provisions of the plan may, if the pensioner applies to redeem that service within 180 days of the date of the decision sent by the Commission notifying the pensioner of the reduction, take advantage of those provisions to be credited with years and parts of a year of service, up to the number by which the pensioner’s service was reduced.
- Cost of redemption. The amount the pensioner must pay to cover the cost of redemption is established on the date of retirement and the provisions apply, adapted as follows:

(1) the “date of receipt of the application”, and any reference to that date, means the date of retirement;

(2) when the cost of redemption is established on the basis of the annual pensionable salary on the date of receipt of the application for redemption, the annual pensionable salary is equal to

(a) the salary that was or would have been paid under the conditions of employment that were or would have been applicable if the pensioner held or had continued to hold, until the date of retirement, the employment the pensioner held on the last day of credited service before retiring; or,

(b) if the employment held with the employer no longer exists on the date of retirement, the salary the pensioner received on the last day of credited service, increased by the percentage of increase applicable to the salary scales that apply to the same class of employment with an employer whose conditions of employment are governed by the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) between the last day of credited service and the date of retirement; and

(3) when the amount required to cover the cost of redemption bears interest, no interest is computed after the date of retirement.

Lump sum.

The amount required to cover the cost of redemption is payable in a lump sum.”

c. R-11, s. 28.5.8, am.

100. Section 28.5.8 of the Act is amended by replacing “88, 90 to 93, the second paragraph of section 95 and sections 96 and 97” in the first two lines by “88 and 90 to 93 and the second paragraph of section 95”.

c. R-11, s. 28.5.10, am.

101. Section 28.5.10 of the Act is amended by replacing “computed in accordance with section 96” in the fourth and fifth lines by “referred to in the second paragraph of section 95”.

c. R-11, s. 28.5.12, am.

102. Section 28.5.12 of the Act is amended by replacing “to 72” in the first line of the last paragraph by “, 68”.

c. R-11, s. 29, am.

103. Section 29 of the Act is amended by striking out “, except in respect of a teacher contemplated, as the case may be, in section 43.2 or 89.5 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), from the date on which his election not to participate applies,” in the first four lines of the first paragraph.

c. R-11, s. 42, am.

104. Section 42 of the Act is amended by replacing “for life” by “until the first day of the month following the pensioner’s death or, in the case of a person who ceased to participate in the plan and was eligible for a pension, from the date the person would have been entitled to receive the pension without actuarial reduction until the first day of the month following the person’s death.”

c. R-11, s. 43,
repealed.

105. Section 43 of the Act is repealed.

c. R-11, s. 44, am.

106. Section 44 of the Act is amended

(1) by replacing “teacher” in the first line of the last paragraph by “person”;

(2) by replacing “il” in the last line of the last paragraph in the French text by “elle”.

c. R-11, Div. IV.1,
s. 60.2, added.

107. The Act is amended by inserting the following division after section 60.1:

“DIVISION IV.1

“WAIVER

Waiver.

“60.2. The spouse may waive the spousal benefits granted under the pension plan before the date of the death of the teacher, the person who ceased to participate in the plan or the pensioner. The spouse may also revoke the waiver before that date.

Validity.

To be valid, the waiver or revocation must bear on all spousal benefits and be served on the Commission by means of a notice that must be received on a date that is prior to the date of death and contain the information determined by regulation.

Cancellation.

The spouse’s waiver is cancelled if, on the date of the pensioner’s death, no refund of the contributions referred to in section 58 is payable to the pensioner’s successors. The computation is calculated at the date of death as though there were no children entitled to a pension, and based on the data known to the Commission on the date of its decision; that data is deemed to be accurate. When the spouse’s waiver is cancelled, the spouse may receive the benefits the spouse is entitled to under the pension plan.

Right to death benefits.

Despite the spouse’s waiver, the pension plan is deemed to grant the spouse a right to death benefits for the purposes of article 415 of the Civil Code of Québec.”

c. R-11, s. 67,
replaced.

108. Section 67 of the Act is replaced by the following section:

Continuation of
benefits.

“67. Any benefit shall continue to be paid to a pensioner holding pensionable employment under the Civil Service Superannuation Plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.”

c. R-11, Chap. V,
Div. II, ss. 69-72,
repealed.

109. Division II of Chapter V of the Act, comprising sections 69 to 72, is repealed.

c. R-11, s. 73, am.

110. Section 73 of the Act is amended by inserting the following paragraph after paragraph 8:

“(8.1) determine, for the purposes of section 60.2, the information the waiver or revocation notice must contain;”.

c. R-11, ss. 83.2 and 83.3, repealed.

111. Sections 83.2 and 83.3 of the Act are repealed.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

c. R-12, s. 52, am.

112. Section 52 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by replacing the third paragraph by the following paragraph:

Restriction.

“A lump sum paid to a pensioner is included in the pensionable salary only if it is paid as an increase or adjustment of the salary for a prior period of participation in the plan.”

c. R-12, s. 58, am.

113. Section 58 of the Act is amended by replacing the last sentence of the second paragraph by the following sentence: “The days and parts of a day are rounded to the fourth decimal.”

c. R-12, s. 61, am.

114. Section 61 of the Act is amended by replacing “second” in the fourth line by “third”.

c. R-12, s. 66.1, am.

115. Section 66.1 of the Act is amended

(1) by striking out the second paragraph;

(2) by replacing “third” in the first line of the fourth paragraph and in the third line of the sixth paragraph by “second”.

c. R-12, s. 66.3, added.

116. The Act is amended by inserting the following section after section 66.2:

Redemption of service by pensioner.

“66.3. A pensioner for whom the number of years and parts of a year of service used for computing the pension was reduced and who, on the date the pensioner ceased to participate in this plan, was entitled or would have been entitled to be credited with years and parts of a year of service under the provisions of the plan may, if the pensioner applies to redeem that service within 180 days of the date of the decision sent by the Commission notifying the pensioner of the reduction, take advantage of those provisions to be credited with years and parts of a year of service, up to the number by which the pensioner’s service was reduced.

Cost of redemption.

The amount the pensioner must pay to cover the cost of redemption is established on the date of retirement and the provisions apply, adapted as follows:

(1) the “date of receipt of the application”, and any reference to that date, means the date of retirement;

(2) when the cost of redemption is established on the basis of the annual pensionable salary on the date of receipt of the application for redemption, the annual pensionable salary is equal to

(a) the salary that was or would have been paid under the conditions of employment that were or would have been applicable if the pensioner held or had continued to hold, until the date of retirement, the employment the pensioner held on the last day of credited service before retiring; or,

(b) if the employment held with the employer no longer exists on the date of retirement, the salary the pensioner received on the last day of credited service, increased by the percentage of increase applicable to the salary scales that apply to the same class of employment with an employer whose conditions of employment are governed by the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) between the last day of credited service and the date of retirement; and

(3) when the amount required to cover the cost of redemption bears interest, no interest is computed after the date of retirement.

Lump sum.

The amount required to cover the cost of redemption is payable in a lump sum.”

c. R-12, s. 68, am.

117. Section 68 of the Act is amended by replacing “for life” in the second line of the first paragraph by “until the first day of the month following the pensioner’s death or, in the case of a person who ceased to participate in the plan and was eligible for a pension, from the date the person would have been entitled to receive the pension without actuarial reduction until the first day of the month following the person’s death”.

c. R-12, s. 69, am.

118. Section 69 of the Act is amended by striking out “, except in respect of an officer contemplated in section 71 of the Act respecting the Teachers Pension Plan (chapter R-11), from the date on which his election not to participate applies,” in the first three lines of the first paragraph.

c. R-12, s. 75,
repealed.

119. Section 75 of the Act is repealed.

c. R-12, s. 76, am.

120. Section 76 of the Act is amended

(1) by replacing “an officer” in the first line of the second paragraph by “a person”;

(2) by replacing “il” in the last line of the second paragraph in the French text by “elle”.

- c. R-12, s. 82.4, added. **121.** The Act is amended by inserting the following section after section 82.3:
- Waiver. **“82.4.** The spouse may waive the spousal benefits granted under the plan provided for in this division before the date of the death of the officer, of the person who ceased to participate in the plan or of the pensioner. The spouse may also revoke the waiver before that date.
- Validity. To be valid, the waiver or revocation must bear on all spousal benefits and be served on the Commission by means of a notice that must be received on a date that is prior to the date of death and contain the information determined by regulation.
- Cancellation. The spouse’s waiver is cancelled if, on the date of the pensioner’s death, no refund of the contributions referred to in section 82.1 is payable to the pensioner’s successors. The computation is calculated at the date of death as though there were no children entitled to a pension, and based on the data known to the Commission on the date of its decision; that data is deemed to be accurate. When the spouse’s waiver is cancelled, the spouse may receive the benefits the spouse is entitled to under the pension plan.
- Right to death benefits. Despite the spouse’s waiver, the pension plan is deemed to grant the spouse a right to death benefits for the purposes of article 415 of the Civil Code of Québec.”
- c. R-12, s. 89.2, replaced. **122.** Section 89.2 of the Act is replaced by the following section:
- Continuation of benefits. **“89.2.** Any benefit shall continue to be paid to a pensioner holding pensionable employment under the Teachers Pension Plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.”
- c. R-12, ss. 89.3-89.6, repealed. **123.** Sections 89.3 to 89.6 of the Act are repealed.
- c. R-12, s. 99.16, repealed. **124.** Section 99.16 of the Act is repealed.
- c. R-12, s. 99.17.3, am. **125.** Section 99.17.3 of the Act is amended by replacing “88, 90 to 95, the second paragraph of section 95 and sections 96 and 97” in the first two lines by “88 and 90 to 95 and the second paragraph of section 95”.
- c. R-12, s. 99.17.5, am. **126.** Section 99.17.5 of the Act is amended by replacing “computed in accordance with section 96” in the fourth and fifth lines by “referred to in the second paragraph of section 95”.
- c. R-12, s. 99.17.7, am. **127.** Section 99.17.7 of the Act is amended by replacing “to 89.6” in the first line of the last paragraph by “, 89.2”.
- c. R-12, s. 109, am. **128.** Section 109 of the Act is amended by inserting the following paragraph after paragraph 8:

“(8.0.1) determine, for the purposes of section 82.4, the information the waiver or revocation notice must contain;”.

c. R-12, s. 111.0.1, am. **129.** Section 111.0.1 of the Act is amended by striking out the last sentence of the third paragraph.

c. R-12, ss. 119.2, 119.3 and 119.4, repealed. **130.** Sections 119.2, 119.3 and 119.4 of the Act are repealed.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

c. R-12.1, s. 2, am. **131.** Section 2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by replacing the first three lines of paragraph 5 by the following:

“(5) a member of the staff of the Lieutenant-Governor, of a minister or of a person referred to in section 124.1 of the Act respecting the National Assembly (chapter A-23.1), who holds non-unionizable employment designated in paragraph 4 of Division I of Schedule I”.

c. R-12.1, Chap. II, heading, replaced. **132.** The heading of Chapter II of the Act is replaced by the following heading:

“PENSIONABLE SALARY, YEARS OF SERVICE, HARMONIZED SERVICE AND REDEMPTION”.

c. R-12.1, s. 25.1, added. **133.** The Act is amended by inserting the following section after section 25:

Pensionable salary paid at beginning of year.

“**25.1.** When the pensionable salary of an employee who ceases to be a member of the plan at the end of a year is related to service credited for the last days of membership during that year but is paid at the beginning of the following year, it is deemed to be pensionable salary for the year in which it is paid even if no service is credited for that year.”

c. R-12.1, s. 26, replaced. **134.** Section 26 of the Act is replaced by the following section:

Lump sum.

“**26.** Despite section 25, a lump sum paid to an employee as an increase or adjustment of the pensionable salary for a previous year shall form part of the pensionable salary for the year in which it is paid, even if no service is credited for that year. The same applies for a lump sum paid to a pensioner or a person who ceased to be a member of the plan if the lump sum is paid as an increase or adjustment of the salary for a period prior to the end of the pensioner’s or person’s membership in the plan.

Increase or adjustment included.

Any part of the lump sum that is attributable to an increase or adjustment of the salary paid to a pensioner for any period during which the pensioner is an employee for the purposes of the plan is included if the pensioner holds pensionable employment under the plan.”

c. R-12.1, s. 28, am.

135. Section 28 of the Act is amended by replacing “second” in the fourth line by “third”.

c. R-12.1, s. 30, am.

136. Section 30 of the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

Computation of pensionable salary.

“For the purposes of the first paragraph, the pensionable salary of an employee who is credited with less than one year of service for service accumulated in a calendar year must not exceed

(1) the amount obtained by multiplying the salary required to reach the limit referred to in the first paragraph by the service credited to the employee during a year, if the basis of remuneration is 200 days; or

(2) the amount obtained by multiplying the salary required to reach the limit referred to in the first paragraph by the harmonized service for the year, if the basis of remuneration is 260 days.

Restriction.

This section does not apply to the pensionable salary for a year during which the employee, pensioner or person referred to in section 26 receives pensionable salary but is not credited with any service.”

c. R-12.1, s. 31, am.

137. Section 31 of the Act is amended by replacing the last sentence of the second paragraph by the following sentence: “The days and parts of a day are rounded to the fourth decimal.”

c. R-12.1, s. 32, am.

138. Section 32 of the Act is amended

(1) by replacing “under the plan” in the second line of the first paragraph by “with the same employer under this plan”;

(2) by replacing “Notwithstanding the first paragraph” in the first line of the second paragraph by “However” and by striking out the last sentence of that paragraph;

(3) by adding the following paragraphs at the end:

Presumption.

“As a result of the application of the first two paragraphs, an employee is deemed to hold only one pensionable employment with the same employer.

Simultaneous employments with different employers.

If an employee simultaneously holds more than one pensionable employment with different employers under this plan, the first two paragraphs apply, once the first three paragraphs have been applied, if necessary, in respect of the service accumulated with each employer.”

c. R-12.1, Div. III, ss. 37.1-37.3, added.

139. The Act is amended by inserting the following division after section 37:

“DIVISION III**“HARMONIZED SERVICE OF EMPLOYEES WHOSE BASIS OF REMUNERATION IS 260 DAYS**

Harmonized service.	“37.1. Harmonized service is computed for an employee whose basis of remuneration is 260 days in order to reconcile the pensionable salary for a calendar year with the number of days and parts of a day credited to the employee for that year and for the last days of the previous year or the first days of the following year, as the case may be.
Computation.	The harmonized service is established by dividing the number of days and parts of a day for which the employee paid or was exempt from contributions and the number of days and parts of a day otherwise credited to the employee, included in the pensionable salary reference period for the year and related to the employee’s pensionable salary for that year, by the number of contributory days included in that reference period for the class of employees to which the employee belongs. The days and parts of a day are rounded to the fourth decimal.
Pensionable salary reference period.	The pensionable salary reference period for a year, for employees in the same class, begins on the date of the first day covered by the first pay of the year and ends on the date of the last day covered by the last pay of that year.
Person referred to in section 25.1.	Harmonized service is also computed for a person referred to in section 25.1 for the pensionable salary of the year for which no service is credited.
Simultaneous employments.	“37.2. The harmonized service of an employee who simultaneously holds more than one pensionable employment under the plan in a year is the aggregate of that service computed for each employment if the total service credited to the employee in respect of such employments is less than or equal to one year.
Reduction for the purposes of first paragraph of section 32.	If the total service credited in respect of the pensionable employments of that employee is reduced for the purposes of the first paragraph of section 32, the harmonized service in respect of the employee’s employments is the aggregate of the harmonized service in respect of each employment for which service is credited in full and the harmonized service in respect of the employment for which service is credited in part. The latter harmonized service is multiplied by the service credited for the latter employment over the service accumulated in such employment.
Computation when first paragraph of section 33.1 applies.	“37.3. When the first paragraph of section 33.1 applies, the harmonized service in respect of the pensionable employment under this plan is the harmonized service determined under this division multiplied by the credited service established under the first paragraph of that section over the credited service established under sections 31 and 32.

“DIVISION IV**“REDEMPTION OF YEARS OF SERVICE”.**

c. R-12.1, s. 38, am.

140. Section 38 of the Act is amended

- (1) by striking out the second paragraph;
- (2) by replacing “third” in the first sentence of the fourth paragraph by “second”.

c. R-12.1, s. 41, am.

141. Section 41 of the Act is amended

- (1) by replacing the fifth to ninth lines of the first paragraph by “, withhold each year from the pensionable salary paid”;
- (2) by replacing the tenth, eleventh and twelfth lines of the first paragraph by “to each employee and, in the case of a pensioner or person who ceased to be a member of the plan, from the pensionable salary mentioned in section 25.1 or a lump sum mentioned in section 26, an amount equal to the result of applying the contribution rate determined by regulation made under section 174 to that part of the”;

- (3) by replacing the second paragraph by the following paragraph:

Exemption.

“If the basis of remuneration is 200 days, the exemption of 35% is multiplied, for the purposes of the amount withheld, by the service credited to the employee, pensioner or person who ceased to be a member of the plan, selecting only the number of days and parts of a day for which the employee, pensioner or person who ceased to be a member of the plan paid or was exempt from contributions in a year. If the basis of remuneration is 260 days, the exemption of 35% is multiplied, for the purposes of the amount withheld, by the harmonized service of the employee, pensioner or person who ceased to be a member of the plan, selecting only the days for which the employee, pensioner or person who ceased to be a member of the plan paid or was exempt from contributions in a year.”

c. R-12.1, s. 43.2, added.

142. The Act is amended by inserting the following section after section 43.1:

New computation of amount to be withheld.

“43.2. The amount to be withheld computed under section 41 is again computed, if applicable, to take into account the pensionable salary resulting from the application of subparagraph 2 of the second paragraph of section 29 or the second paragraph of section 33.1.”

c. R-12.1, s. 52, am.

143. Section 52 of the Act is amended by adding the following sentence at the end of the third paragraph: “In addition, the pensionable salary paid during 2008 and 2009 for which no service is credited is, despite sections 25.1 and 26, part of the pensionable salary of the last year during which service is

credited and which is prior to the year during which the pensionable salary is paid.”

c. R-12.1, s. 60, am.

144. Section 60 of the Act is amended by replacing “for life” by “until the first day of the month following the pensioner’s death or, in the case of a person who ceased to be a member of the plan and was eligible for a pension, from the date the person would have been entitled to receive the pension without actuarial reduction until the first day of the month following the person’s death”.

c. R-12.1, s. 61,
repealed.

145. Section 61 of the Act is repealed.

c. R-12.1, s. 62, am.

146. Section 62 of the Act is amended

(1) by replacing “employee” in the last paragraph by “person”;

(2) by replacing “il” in the last line of the last paragraph in the French text by “elle”.

c. R-12.1, Div. III.1,
s. 79.1, added.

147. The Act is amended by inserting the following division after section 79:

“DIVISION III.1

“WAIVER

Waiver.

“79.1. The spouse may waive the spousal benefits granted under the pension plan before the death of the employee, of the person who ceased to be a member of the plan or of the pensioner. The spouse may also revoke the waiver before that date.

Validity.

To be valid, the waiver or revocation must bear on all spousal benefits and be served on the Commission by means of a notice that must be received on a date that is prior to the date of death and contain the information determined by regulation.

Cancellation.

The spouse’s waiver is cancelled if, on the date of the pensioner’s death, no refund of the contributions referred to in section 73 is payable to the pensioner’s successors. The computation is calculated at the date of death and based on the data known to the Commission on the date of its decision; that data is deemed to be accurate. When the spouse’s waiver is cancelled, the spouse may receive the benefits the spouse is entitled to under the pension plan.

Right to death benefits.

Despite the spouse’s waiver, the pension plan is deemed to grant the spouse a right to death benefits for the purposes of article 415 of the Civil Code of Québec.”

c. R-12.1, s. 85, am.

148. Section 85 of the Act is amended by replacing “from the midpoint of each year” in the seventh and eighth lines of the first paragraph by “, for each

year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of this plan in the course of that year.”

c. R-12.1, s. 87, am.

149. Section 87 of the Act is amended by replacing “from the midpoint of each year” in the eighth and ninth lines of the first paragraph by “, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of this plan in the course of that year.”

c. R-12.1, s. 114, am.

150. Section 114 of the Act is amended by replacing “computed in accordance with section 96” in the next to last line of the second paragraph by “referred to in the second paragraph of section 95”.

c. R-12.1, s. 118, am.

151. Section 118 of the Act is amended

(1) by replacing “fifth” in the first line of the second paragraph by “fourth”;

(2) by replacing “third paragraph of that section” in the third and fourth lines of the second paragraph by “second paragraph of section 38”.

c. R-12.1, s. 125, am.

152. Section 125 of the Act is amended by replacing “contributions” in the first line of the fifth paragraph by “sums”.

c. R-12.1, s. 126, am.

153. Section 126 of the Act is amended by replacing “contributions” in the first line of the fourth paragraph by “sums”.

c. R-12.1, s. 144, am.

154. Section 144 of the Act is amended

(1) by inserting “of the Lieutenant-Governor,” after “staff” in the second line of the first paragraph;

(2) by replacing “from the midpoint of each year” in the seventh line of the second paragraph by “, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of this plan in the course of that year”.

c. R-12.1, s. 159, am.

155. Section 159 of the Act is amended by replacing the last five lines of the first paragraph by “service that would have been credited to the pensioner if the pensioner had been a member of the plan while holding such pensionable employment”.

c. R-12.1, ss. 160 and 162, repealed.

156. Sections 160 and 162 of the Act are repealed.

c. R-12.1, s. 177, am.

157. Section 177 of the Act is amended by replacing “contributions or sums” in the first line of subparagraph 2 of the first paragraph by “sums”.

c. R-12.1, s. 195.2, am.

158. Section 195.2 of the Act, enacted by section 262 of chapter 39 of the statutes of 2004, is amended

(1) by striking out “to the consolidated revenue fund” in the fourth and fifth lines of the first paragraph;

(2) by striking out “to the consolidated revenue fund” in the fourth and fifth lines of the second paragraph.

c. R-12.1, s. 196, am. **159.** Section 196 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 7.1 of the first paragraph:

“(7.2) determine, for the purposes of section 79.1, the information the waiver or revocation notice must contain;”;

(2) by replacing subparagraph 24 of the first paragraph by the following subparagraph:

“(24) establish, for the purposes of section 206, the other conditions for computing the interest on contributions within the meaning of section 73;”.

c. R-12.1, s. 199, am. **160.** Section 199 of the Act is amended by striking out the last sentence of the third paragraph.

c. R-12.1, s. 206, replaced. **161.** Section 206 of the Act is replaced by the following section:

Conditions for computing interest. **“206.** For the purpose of computing the interest, the following conditions apply:

(1) the employee contributions within the meaning of section 73 and related to a year, except those to which subparagraphs 2 and 3 apply, are deemed to have been received at the midpoint of the period during which the employee was, during the year, a member of this plan or of another plan out of which service was transferred to this plan;

(2) in respect of the sums paid for the redemption of service credited or counted under the plan, the interest is computed from the date of their payment;

(3) in respect of the sums the employee paid into a pension plan out of which service was transferred to this plan under section 138.1, 138.7 or 203, the interest is computed from the date the sums concerned were transferred.

Other conditions. The other conditions for computing the interest on the contributions within the meaning of section 73 are established by regulation.”

c. R-12.1, s. 408, am. **162.** Section 408 of the Act is amended by inserting “, as it read on 31 December 2006,” after “(chapter R-10)” in the second line.

c. R-12.1, Sched. I,
am.

163. Schedule I to the Act is amended

- (1) by striking out subparagraph 4 of paragraph 2 of Division I;
- (2) by inserting “of the Lieutenant-Governor,” after “staff” in the first line of paragraph 4 of Division I;
- (3) by inserting the following paragraph at the end of Division I:

“7.1. The employment of vice-chairman of the Société de l’assurance automobile du Québec.”

c. R-12.1, Sched. II,
am.

164. Schedule II to the Act is amended

- (1) by inserting “the Société de l’assurance automobile du Québec” at the end of paragraph 6;
- (2) by inserting the following paragraph after paragraph 13.1:

“13.2. THE MEMBERS OF THE STAFF OF THE LIEUTENANT-GOVERNOR, OF A MINISTER OR OF A PERSON REFERRED TO IN SECTION 124.1 OF THE ACT RESPECTING THE NATIONAL ASSEMBLY (CHAPTER A-23.1) WHO ARE ENTITLED TO REASSIGNMENT TO PENSIONABLE EMPLOYMENT UNDER THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN OR THE PENSION PLAN OF MANAGEMENT PERSONNEL”.

ACT RESPECTING THE COMMISSION ADMINISTRATIVE DES
RÉGIMES DE RETRAITE ET D’ASSURANCES

2006, c. 49, s. 127, am.

165. Section 127 of the Act respecting the Commission administrative des régimes de retraite et d’assurances (2006, chapter 49) is amended by replacing “Schedule I” in paragraph 4 by “Schedule II”.

TRANSITIONAL AND FINAL PROVISIONS

Effect of first
regulations.

166. The first regulations made after 21 December 2007 under section 17.2 of the Act respecting the Government and Public Employees Retirement Plan, section 14.1 of the Act respecting the Teachers Pension Plan, section 61.1 of the Act respecting the Civil Service Superannuation Plan and section 28.1 of the Act respecting the Pension Plan of Management Personnel may, if they so provide, have effect from any date not prior to 1 January 2008.

Provisions applicable
to applications for
benefits received by
Commission.

167. Sections 22 and 34.16 of the Act respecting the Pension Plan of Certain Teachers, section 72 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, section 219 of the Act respecting the Government and Public Employees Retirement Plan and section 206 of the Act respecting the Pension Plan of Management Personnel, as they read before (*insert the date of coming into force of this section*), continue to apply

to applications for benefits received by the Commission administrative des régimes de retraite et d'assurances before (*insert the date of coming into force of this section*).

Provisions applicable to applications for redemption received by Commission.

168. Sections 33, 36 and 74.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, sections 59.6, 59.6.0.2 and 114.1 of the Act respecting the Government and Public Employees Retirement Plan and sections 85, 87 and 144 of the Act respecting the Pension Plan of Management Personnel, as they read on (*insert the date preceding the date of coming into force of this section*), continue to apply to applications for redemption received by the Commission administrative des régimes de retraite et d'assurances before (*insert the date of coming into force of this section*).

Terms of payment for redemption of service.

169. The terms of payment for the redemption of service under section 17 of the Act respecting the Pension Plan of Certain Teachers, sections 41.3 and 41.5 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, sections 75 and 95 to 97 of the Act respecting the Government and Public Employees Retirement Plan, sections 28.5.8 and 28.5.10 of the Act respecting the Teachers Pension Plan, sections 99.17.3 and 99.17.5 of the Act respecting the Civil Service Superannuation Plan and section 114 of the Act respecting the Pension Plan of Management Personnel, as they read before (*insert the date of coming into force of this section*), continue to apply to applications for redemption received by the Commission administrative des régimes de retraite et d'assurances before (*insert the date of coming into force of this section*).

Application of section 147.0.1 of c. R-10.

170. Section 147.0.1 of the Act respecting the Government and Public Employees Retirement Plan, as it read on (*insert the date preceding the date of coming into force of this section*), continues to apply until (*insert the date preceding the date that is three years after the date of coming into force of this section*) in respect of pensions accrued to persons who ceased to be members of a plan before (*insert the date of coming into force of this section*), the payment of which began before (*insert the date that is 30 months after the date of coming into force of this section*).

Application of paragraph 5 of section 2 of c. R-10.

171. Paragraph 5 of section 2 of the Act respecting the Government and Public Employees Retirement Plan, as it read on 1 January 1991, is deemed to have applied from that date until 31 December 2000 to the members of the staff of the Lieutenant-Governor who were not entitled to assignment or reassignment to pensionable employment under the Government and Public Employees Retirement Plan.

Application of section 24.1 of c. R-9.2.

172. Section 24.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, as it read before 1 January 2005, is deemed to have also referred to the members of the staff of the Lieutenant-Governor from 1 January 1991 to 31 December 2004.

Application of paragraph III of Sched. I to c. R-12.1.

173. Paragraph III of Schedule I to the Act respecting the Pension Plan of Management Personnel, as it read on 1 January 2001, is deemed to have

also referred to the members of the staff of the Lieutenant-Governor from 1 January 2001 to 30 June 2002.

Pension plans that apply to staff of Lieutenant-Governor.

174. The Government and Public Employees Retirement Plan or, to the extent provided for in Chapter I of the Act respecting the Pension Plan of Management Personnel, the Pension Plan of Management Personnel applies to a member of the staff of the Lieutenant-Governor, of a minister or of a person referred to in section 124.1 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1) who is not entitled to assignment or reassignment to pensionable employment under one of those plans in respect of the years or parts of a year between 31 December 1989 and 14 September 2007 during which the member contributed to one of the plans, to the extent that the member could have been subject to an order made at the member's request under paragraph 2 of section 2 of the Act respecting the Government and Public Employees Retirement Plan, paragraph 5 of section 2 of the Act respecting the Pension Plan of Management Personnel or, before 1 January 2001, paragraph 5 of section 2 of the Act respecting the Government and Public Employees Retirement Plan, as it read on 1 January 1991.

Mandatory notification of Commission by employer.

175. An employer who, during 2007, 2008 or 2009, pays a lump sum as an increase or adjustment of the pensionable salary for a previous year to an employee to whom the Pension Plan of Certain Teachers, the Pension Plan of Peace Officers in Correctional Services, the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan or the Pension Plan of Management Personnel is applicable, must inform the Commission administrative des régimes de retraite et d'assurances of the years in respect of which the lump sum is paid and the distribution of the amount over each of those years.

Time limit for filing application for redemption.

176. Despite the time limits arising from the provisions amended by sections 5, 78, 99 and 116, the application for redemption submitted by a pensioner, for whom the number of years or parts of a year of service used to compute the pension was reduced in 2007, must be received by the Commission administrative des régimes de retraite et d'assurances before 1 July 2008.

Provisions that continue to apply to pensioner.

177. The provisions of the Act respecting the Government and Public Employees Retirement Plan relating to the return to work of a pensioner, the deduction of contributions payable and the establishment of a pensionable salary, as they read on 31 December 2006, continue to apply in respect of a pensioner who held pensionable employment, before 1 January 1983, under the Government and Public Employees Retirement Plan, the Teachers Pension Plan or the Civil Service Superannuation Plan for which the pensioner has not received a refund of the contributions paid for the period prior to 1 January 1983, and who

(1) again held pensionable employment on 31 December 2006 and was a member of the Government and Public Employees Retirement Plan or of the Pension Plan of Certain Teachers on that date, until the time the pensioner ceases to hold pensionable employment; or

(2) again held pensionable employment and was again a member of one of those plans between 31 December 2006 and 21 December 2007, until the time the pensioner ceases to hold pensionable employment.

Notice of election not to resume membership.

However, a pensioner may elect not to resume membership in the plan by sending a notice to the Commission administrative des régimes de retraite et d'assurances. The notice must be received by the Commission within 90 days following the date the Commission sent the notice informing the pensioner of that option.

End of membership.

If a pensioner who again held pensionable employment on 31 December 2006 elects to no longer be a member of the plan, the pensioner's membership ends on 31 December 2006 and the benefits the pensioner is entitled to are computed in accordance with sections 119 to 121 of the Act respecting the Government and Public Employees Retirement Plan, as they read on that date.

Cancellation of subsequent membership.

If a pensioner who again held pensionable employment and was again a member of the plan between 31 December 2006 and 21 December 2007 elects not to resume membership in the plan after 31 December 2006, membership subsequent to that date is cancelled.

Refund of contributions.

Contributions paid since 1 January 2007 by a pensioner who elects not to be a member of the plan are refunded with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan until the date the pensioner's notice is received at the Commission and at the rate determined in Schedule VII to the Act from the day following that date until the date the refund is paid.

Return to work of pensioner.

From 1 January 2007, the provisions relating to the return to work of a pensioner enacted under section 79 of this Act apply to the pensioner referred to in the third or fourth paragraph.

Redemption not allowed.

The pensioner may not redeem, under section 115.11 of the Act respecting the Government and Public Employees Retirement Plan, the part of a year of service for which the contributions were refunded under this section.

End of membership in plan.

178. If a pensioner under the Government and Public Employees Retirement Plan or the Pension Plan of Certain Teachers to whom section 177 does not apply

(1) again held pensionable employment and was again a member of one of those plans on 31 December 2006, the pensioner's membership in the plan ceases on that date. In such a case, the benefits accrued to the pensioner at that date are established in accordance with sections 119 to 121 of the Act respecting the Government and Public Employees Retirement Plan, as they read on that date, the contributions paid by the pensioner since 1 January 2007 are refunded with interest, compounded annually, at the rate determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan

until the date the refund is paid, and the sixth and seventh paragraphs of section 177 apply;

(2) again held pensionable employment and was again a member of one of the plans between 31 December 2006 and 21 December 2007, the pensioner's membership for 2007 is cancelled, the contributions paid by the pensioner since 1 January 2007 are refunded in accordance with paragraph 1, and the sixth and seventh paragraphs of section 177 apply.

Provisions that continue to apply to pensioner.

179. The provisions of the Act respecting the Government and Public Employees Retirement Plan relating to the return to work of a pensioner, the deduction of contributions and the establishment of a pensionable salary, as they read on 31 December 2006, and the provisions of the Act respecting the Teachers Pension Plan, the Act respecting the Civil Service Superannuation Plan and the Act respecting the Pension Plan of Management Personnel relating to those same subjects, as they read on 31 December 2007, continue to apply to a pensioner under the Teachers Pension Plan or the Civil Service Superannuation Plan who, on that date, holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, as long as the pensioner has not ceased to hold pensionable employment.

End of membership in plan.

180. A pensioner under a pension plan established under section 10 or 10.0.1 of the Act respecting the Government and Public Employees Retirement Plan who held pensionable employment under the Government and Public Employees Retirement Plan on 31 December 2006 ceases to participate in the latter plan on that date.

Computation of pension accrued to pensioner.

In such a case, the pension accrued to the pensioner under the plan is established and computed in accordance with the plan on the date the pensioner's membership ends, and the pensioner is deemed to have retired on 1 January 2007. Contributions paid by the pensioner after that date are refunded with interest, compounded annually, at the rates determined in Schedule VI to that Act until the date the refund is paid. The provisions on the return to work of a pensioner enacted under section 79 of this Act apply from 1 January 2007.

Cancellation of membership.

If the pensioner referred to in the first paragraph held pensionable employment under the Government and Public Employees Retirement Plan between 31 December 2006 and 21 December 2007, the pensioner's membership for 2007 is cancelled and contributions paid after 1 January 2007 are refunded under the second paragraph of this section. The provisions on the return to work of a pensioner enacted under section 79 of this Act apply from 1 January 2007.

Pensioner under supplemental pension plan.

181. A pensioner under a supplemental pension plan the funds of which were transferred to the Commission administrative des régimes de retraite et d'assurances after 31 December 2006, who held pensionable employment under the Government and Public Employees Retirement Plan on the date of

the transfer, ceases to participate in the latter plan on the day before the transfer took place.

Computation of pension accrued to pensioner.

In such a case, the pension accrued to the pensioner under the Government and Public Employees Retirement Plan is established and computed in accordance with the provisions of the plan on the date the pensioner's membership ends, and the pensioner is deemed to have retired on the date of the transfer. Contributions paid after that date are refunded with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan until the date the refund is paid. The provisions on the return to work of a pensioner enacted under section 79 of this Act apply from the date the transfer takes place.

Transfer of amount determined by order.

182. Not later than 31 December 2008, a transfer will be made from the contribution fund of the employees of the Government and Public Employees Retirement Plan at the Caisse de dépôt et placement du Québec to the employers' contributory fund under that plan at the Caisse of an amount determined by order and intended for the financing of part of the benefits under the responsibility of the Government resulting from the redemptions referred to in paragraph 1 of Schedule 0.1 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) and related to redemption proposals accepted between 1 June 2001 and 31 May 2004.

Amount and interest.

The amount to be transferred corresponds to the amount established at 31 December 2005 by the Commission and is increased by interest compounded annually at the rate for Government of Canada marketable bonds with a term of 3 to 5 years (Cansim Series V122485), computed from that date until the date the transfer takes place.

Effect.

183. Paragraph 1 of section 77 and paragraph 2 of section 93 have effect from 1 January 1991.

Effect.

184. Section 42, paragraph 1 of section 154 and paragraph 2 of section 164 have effect from 1 January 2001.

Effect.

185. Section 131 and paragraph 2 of section 163 have effect from 1 July 2002.

Effect.

186. Paragraph 1 of section 26 has effect from 1 January 2005.

Effect.

187. Sections 5, 10, 12, 43, paragraph 1 of section 55, sections 65 to 67, 69, 70, 72 to 74, 78, 79, 86, 87, 92, 99, 116, 162, 176 to 178, 180 and 181 have effect from 1 January 2007.

Effect.

188. Paragraph 1 of section 93, paragraph 3 of section 163 and paragraph 1 of section 164 have effect from 9 May 2007.

Effect.

189. Sections 88 and 165 have effect from 1 June 2007.

Coming into force.

190. This Act comes into force on 21 December 2007, except

(1) sections 1 to 3, 14 to 16, 18 to 22, 30, 31, 32, 44 to 46, 48 to 52, paragraphs 2 and 3 of section 55 and sections 56, 57, 95, 97, 102, 103, 108, 109, 111 to 113, 118, 122 to 124, 127, 130, 132 to 134, 136 to 139, 141 to 143, 155, 156 and 166, which come into force on 1 January 2008;

(2) sections 84 and 85, which come into force on 1 January 2009;

(3) sections 4, 6 to 9, 11, 13, 23 to 25, paragraph 2 of section 26, sections 27 to 29, 33 to 37, paragraph 2 of section 39, sections 40, 41, 53, 54, 59 to 64, 68, 71, 75, 76, paragraph 2 of section 77, sections 80, 81, paragraphs 2 to 4 of section 82, sections 83, 89 to 91, 94, 98, 100, 101, 104 to 107, 110, 115, 117, 119 to 121, 125, 126, 128, 129, 140, 144 to 153, paragraph 2 of section 154, and sections 157 to 161 and 167 to 170, which come into force on the date or dates to be set by the Government.

2007, chapter 44

AN ACT TO AMEND THE ACT RESPECTING THE FONDATION JEAN-CHARLES-BONENFANT

Bill 198

Introduced by Mr. Jacques Chagnon, Member for Westmount–Saint-Louis

Introduced 7 November 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended:

Act respecting the Fondation Jean-Charles-Bonenfant (R.S.Q., chapter F-3.2)

Explanatory notes

This Act amends the Act respecting the Fondation Jean-Charles-Bonenfant so that each parliamentary group within the meaning of the Standing Orders of the National Assembly may designate a Member of the National Assembly to sit on the board of directors of the Fondation Jean-Charles-Bonenfant.

The Act also provides that, as of 30 June 2007, the foundation's financial year ends on 30 June.



Chapter 44

AN ACT TO AMEND THE ACT RESPECTING THE FONDATION JEAN-CHARLES-BONENFANT

[Assented to 21 December 2007]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- c. F-3.2, s. 6, am. **1.** Section 6 of the Act respecting the Fondation Jean-Charles-Bonenfant (R.S.Q., chapter F-3.2) is amended
- (1) by replacing “of 11 other members chosen as follows:” in the first paragraph by “of”;
- (2) by replacing subparagraph 2 of the first paragraph by the following subparagraph:
- “(2) a certain number of Members of the National Assembly, one Member being designated by each parliamentary group within the meaning of the Standing Orders of the National Assembly;”.
- c. F-3.2, s. 20, am. **2.** Section 20 of the Act is amended by replacing the first paragraph by the following paragraph:
- Financial year. **“20.** The financial year of the foundation ends on 30 June.”
- Retroactive effect. **3.** Section 2 has effect from 30 June 2007.
- Coming into force. **4.** This Act comes into force on 21 December 2007.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2007

This table contains the amendments made in 2007 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.html.

Abbreviations

Ab. = Abrogated	s. = section
c. = chapter	ss. = sections
Rp. = Replaced	Sched. = Schedule

Reference	Title Amendments
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1—REVISED STATUTES OF QUÉBEC

c. A-6.001	Financial Administration Act 27 , 2007, c. 3, s. 50 77.1 , 2007, c. 41, s. 2 77.2 , 2007, c. 41, s. 2 77.3 , 2007, c. 41, s. 2 77.4 , 2007, c. 41, s. 2 77.5 , 2007, c. 41, s. 2 77.6 , 2007, c. 41, s. 2 77.7 , 2007, c. 41, s. 2 79 , 2007, c. 41, s. 3 80 , 2007, c. 41, s. 4
c. A-6.1	Act respecting the Cree Regional Authority Sched. , 2007, c. 16, s. 5
c. A-7.001	Act respecting the Agence de l'efficacité énergétique 0.1 , 2007, c. 19, s. 1
c. A-7.02	Act respecting the Agence métropolitaine de transport 48 , 2007, c. 10, s. 1 50 , 2007, c. 10, s. 2
c. A-14	Legal Aid Act 80.2 , 2007, c. 7, s. 1

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c. A-25	Automobile Insurance Act 151 , 2007, c. 40, s. 84 151.2 , 2007, c. 40, s. 85 151.3 , 2007, c. 40, s. 86
c. A-26	Deposit Insurance Act 33 , 2007, c. 15, s. 16 33.1 , 2007, c. 15, s. 17 33.2 , Ab. 2007, c. 15, s. 18 34 , 2007, c. 15, s. 19 38.1 , 2007, c. 15, s. 19 39 , 2007, c. 15, s. 19 57 , 2007, c. 15, s. 19
c. A-29	Health Insurance Act 3.1 , 2007, c. 21, s. 21 12 , 2007, c. 21, s. 22 13.1 , 2007, c. 21, s. 23 13.3 , 2007, c. 21, s. 24 22.1 , 2007, c. 21, s. 25 22.1.0.1 , 2007, c. 21, s. 26 63 , 2007, c. 31, s. 3 65 , 2007, c. 21, s. 27 68.1 , 2007, c. 21, s. 28 69 , 2007, c. 21, s. 29 69.0.1 , Ab. 2007, c. 21, s. 30 72 , 2007, c. 21, s. 31 72.1 , 2007, c. 21, s. 32
c. A-29.01	Act respecting prescription drug insurance 24 , 2007, c. 17, s. 1 28 , 2007, c. 17, s. 2 29 , 2007, c. 17, s. 3 60.1 , 2007, c. 21, s. 33
c. A-29.011	Act respecting parental insurance 43 , 2007, c. 12, s. 1 55 , 2007, c. 12, s. 2
c. A-32	Act respecting insurance 93.251 , 2007, c. 16, s. 1 246 , 2007, c. 16, s. 2
c. A-33.2	Act respecting the Autorité des marchés financiers 18 , 2007, c. 15, s. 20 34.1 , 2007, c. 15, s. 21 63.1 , 2007, c. 15, s. 22
c. B-1	Act respecting the Barreau du Québec 1 , 2007, c. 35, s. 1 12 , 2007, c. 35, s. 2 54.1 , 2007, c. 35, s. 3 56 , 2007, c. 35, s. 4 60 , 2007, c. 35, s. 5 61 , 2007, c. 35, s. 6 68 , 2007, c. 35, s. 7 69 , 2007, c. 35, s. 8

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c. B-1	Act respecting the Barreau du Québec — <i>Cont'd</i> 70 , 2007, c. 35, s. 9 71 , 2007, c. 35, s. 10 75 , 2007, c. 35, s. 11 123.1 , 2007, c. 35, s. 12 128 , 2007, c. 35, s. 13 136 , 2007, c. 35, s. 14 138.1 , 2007, c. 35, s. 15 139 , 2007, c. 35, s. 16
c. B-1.1	Building Act 141 , 2007, c. 3, s. 51
c. C-2	Act respecting the Caisse de dépôt et placement du Québec 28 , 2007, c. 16, s. 6
c. C-8.1.1	Act respecting the Centre de services partagés du Québec 6 , 2007, c. 34, s. 30 9.1 , 2007, c. 3, s. 52
c. C-8.3	Act respecting international financial centres 4 , 2007, c. 12, s. 3 7 , 2007, c. 12, s. 4 7.1 , 2007, c. 12, s. 5 8 , 2007, c. 12, s. 6
c. C-11.4	Charter of Ville de Montréal 58 , Ab. 2007, c. 10, s. 3 59 , Ab. 2007, c. 10, s. 3 60 , Ab. 2007, c. 10, s. 3 61 , Ab. 2007, c. 10, s. 3 62 , Ab. 2007, c. 10, s. 3 63 , Ab. 2007, c. 10, s. 3 64 , Ab. 2007, c. 10, s. 3 65 , Ab. 2007, c. 10, s. 3 66 , Ab. 2007, c. 10, s. 3 67 , Ab. 2007, c. 10, s. 3 68 , Ab. 2007, c. 10, s. 3 69 , Ab. 2007, c. 10, s. 3 70 , Ab. 2007, c. 10, s. 3 71 , Ab. 2007, c. 10, s. 3 231.2 (Sched. C) , 2007, c. 10, s. 4 231.3 (Sched. C) , 2007, c. 10, s. 4 231.4 (Sched. C) , 2007, c. 10, s. 4 231.5 (Sched. C) , 2007, c. 10, s. 4 231.6 (Sched. C) , 2007, c. 10, s. 4 231.7 (Sched. C) , 2007, c. 10, s. 4 231.8 (Sched. C) , 2007, c. 10, s. 4 231.9 (Sched. C) , 2007, c. 10, s. 4 231.10 (Sched. C) , 2007, c. 10, s. 4 231.11 (Sched. C) , 2007, c. 10, s. 4 231.12 (Sched. C) , 2007, c. 10, s. 4 231.13 (Sched. C) , 2007, c. 10, s. 4 231.14 (Sched. C) , 2007, c. 10, s. 4 231.15 (Sched. C) , 2007, c. 10, s. 4
c. C-11.5	Charter of Ville de Québec 73 (Sched. C) , 2007, c. 10, s. 5

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c. C-24.2	<p>Highway Safety Code</p> <p> 4, 2007, c. 40, s. 1 5.3, 2007, c. 40, s. 2 21, 2007, c. 40, s. 3 31.1, 2007, c. 40, s. 4 59, 2007, c. 40, s. 5 63, 2007, c. 40, s. 6 63.2, 2007, c. 40, s. 7 64, 2007, c. 40, s. 8 64.1, 2007, c. 40, s. 9 66, 2007, c. 40, s. 10 66.1, 2007, c. 40, s. 11 76, 2007, c. 40, s. 12 76.1, 2007, c. 40, s. 12 76.1.1, 2007, c. 40, s. 12 76.1.2, 2007, c. 40, s. 12 76.1.3, 2007, c. 40, s. 12 76.1.4, 2007, c. 40, s. 12 76.1.5, 2007, c. 40, s. 12 76.1.6, 2007, c. 40, s. 12 76.1.7, 2007, c. 40, s. 12 76.1.8, 2007, c. 40, s. 12 76.1.9, 2007, c. 40, s. 12 76.1.10, 2007, c. 40, s. 12 76.1.11, 2007, c. 40, s. 12 76.1.12, 2007, c. 40, s. 12 76.2, 2007, c. 40, s. 13 76.3, 2007, c. 40, s. 13 76.4, 2007, c. 40, s. 13 79, Ab. 2007, c. 40, s. 14 81, 2007, c. 40, s. 15 83, 2007, c. 40, s. 16 92.0.1, 2007, c. 40, s. 17 93.1, 2007, c. 40, s. 18 98.1, 2007, c. 40, s. 19 102, 2007, c. 40, s. 20 117, 2007, c. 40, s. 21 117.1, 2007, c. 40, s. 22 117.2, 2007, c. 40, s. 22 118, 2007, c. 40, s. 23 121, 2007, c. 40, s. 24 122, 2007, c. 40, s. 25 126, 2007, c. 40, s. 26 180, 2007, c. 40, s. 27 185, 2007, c. 40, s. 28 190, 2007, c. 40, s. 29 191, 2007, c. 40, s. 30 191.2, 2007, c. 40, s. 31 195.1, 2007, c. 40, s. 32 195.2, 2007, c. 40, s. 33 202.1.1, 2007, c. 40, s. 34 202.2, 2007, c. 40, s. 35 202.4, 2007, c. 40, s. 36 202.5, 2007, c. 40, s. 37 202.6, 2007, c. 40, s. 38 209.2, 2007, c. 40, s. 39 209.2.1, 2007, c. 40, s. 40 209.6, 2007, c. 40, s. 41 209.11, 2007, c. 40, s. 42 209.14, 2007, c. 40, s. 43 209.26, 2007, c. 40, s. 44 251, 2007, c. 40, s. 45 252, 2007, c. 40, s. 46 253, Ab. 2007, c. 40, s. 47 </p>

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c. C-24.2	<p>Highway Safety Code — <i>Cont'd</i></p> <p> 284, 2007, c. 40, s. 48 287.1, 2007, c. 40, s. 49 312.1, 2007, c. 40, s. 50 312.2, 2007, c. 40, s. 50 315.4, 2007, c. 40, s. 51 328.1, 2007, c. 40, s. 52 328.2, 2007, c. 40, s. 52 328.3, 2007, c. 40, s. 52 328.4, 2007, c. 40, s. 52 332, 2007, c. 40, s. 53 333, 2007, c. 40, s. 54 334, 2007, c. 40, s. 55 334.1, 2007, c. 40, s. 56 359.3, 2007, c. 40, s. 57 439.1, 2007, c. 40, s. 58 440.1, 2007, c. 40, s. 59 480.1, 2007, c. 40, s. 60 506, 2007, c. 40, s. 61 508, 2007, c. 40, s. 62 508.1, 2007, c. 40, s. 63 510, 2007, c. 40, s. 64 516.1, 2007, c. 40, s. 65 519.15.3, 2007, c. 40, s. 66 519.46.1, 2007, c. 40, s. 67 550, 2007, c. 40, s. 68 552, 2007, c. 40, s. 69 587, 2007, c. 40, s. 70 589, 2007, c. 40, s. 71 592.1, 2007, c. 40, s. 72 592.2, 2007, c. 40, s. 72 592.3, 2007, c. 40, s. 72 592.4, 2007, c. 40, s. 72 597.1, 2007, c. 40, s. 73 619, 2007, c. 40, s. 74 619.2, 2007, c. 40, s. 75 619.3, 2007, c. 40, s. 76 621, 2007, c. 40, s. 77 624, 2007, c. 40, s. 78 626, 2007, c. 40, s. 79 627, 2007, c. 40, s. 80 633.1, 2007, c. 40, s. 81 633.2, 2007, c. 40, s. 81 634.3, 2007, c. 40, s. 82 648, 2007, c. 40, s. 83 </p>
c. C-26	<p>Professional Code</p> <p> 116, 2007, c. 35, s. 17 143.1, 2007, c. 35, s. 18 143.2, 2007, c. 35, s. 18 143.3, 2007, c. 35, s. 18 143.4, 2007, c. 35, s. 18 143.5, 2007, c. 35, s. 18 151, 2007, c. 35, s. 19 156, 2007, c. 25, s. 1 164, 2007, c. 35, s. 20 175, 2007, c. 35, s. 21 182.1, 2007, c. 42, s. 1 182.2, 2007, c. 42, s. 2 187.10.1, 2007, c. 42, s. 3 187.10.2, 2007, c. 42, s. 3 187.10.3, 2007, c. 42, s. 3 187.10.4, 2007, c. 42, s. 3 </p>

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c. C-26	Professional Code — <i>Cont'd</i> 188 , 2007, c. 25, s. 2 188.2.1 , 2007, c. 25, s. 3 188.3 , 2007, c. 25, s. 4 189.1 , 2007, c. 25, s. 5 191 , 2007, c. 25, s. 6
c. C-37.01	Act respecting the Communauté métropolitaine de Montréal 158 , 2007, c. 10, s. 6
c. C-47.1	Municipal Powers Act 25.1 , 2007, c. 10, s. 7; 2007, c. 33, s. 1
c. C-48	Chartered Accountants Act 19 , 2007, c. 42, s. 4 28 , Ab. 2007, c. 42, s. 5 29 , Ab. 2007, c. 42, s. 5
c. C-61.1	Act respecting the conservation and development of wildlife 161.1 , 2007, c. 22, s. 1 161.2 , 2007, c. 22, s. 1
c. C-67.3	Act respecting financial services cooperatives 84 , 2007, c. 18, s. 1 197 , 2007, c. 18, s. 2 200.1 , 2007, c. 18, s. 3 223 , 2007, c. 18, s. 4 369 , 2007, c. 18, s. 5 370 , 2007, c. 18, s. 6
c. C-81	Public Curator Act 24 , 2007, c. 34, s. 31 24.1 , 2007, c. 14, s. 1
c. D-2	Act respecting collective agreement decrees 9 , 2007, c. 3, s. 53 12.1 , Ab. 2007, c. 3, s. 54 22 , 2007, c. 3, s. 55
c. D-7.1	Act to foster the development of manpower training (<i>Act to promote workforce skills development and recognition</i>) Title , 2007, c. 3, s. 1 1 , 2007, c. 3, s. 2 3 , 2007, c. 3, s. 3 4 , 2007, c. 3, s. 4 5 , 2007, c. 3, s. 5 6 , 2007, c. 3, s. 6 8 , 2007, c. 3, s. 7 10 , Ab. 2007, c. 3, s. 8 12 , 2007, c. 3, s. 9 13 , 2007, c. 3, s. 10 14 , 2007, c. 3, s. 11 16 , 2007, c. 3, s. 12 20 , 2007, c. 3, s. 14 21 , 2007, c. 3, s. 15

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c. D-7.1	<p>Act to foster the development of manpower training — <i>Cont'd</i> <i>(Act to promote workforce skills development and recognition)</i></p> <p>23, Ab. 2007, c. 3, s. 16 23.1, 2007, c. 3, s. 18 24, 2007, c. 3, s. 19 25.1, 2007, c. 3, s. 20 25.2, 2007, c. 3, s. 20 25.3, 2007, c. 3, s. 20 25.4, 2007, c. 3, s. 20 25.5, 2007, c. 3, s. 20 25.6, 2007, c. 3, s. 20 25.7, 2007, c. 3, s. 20 26, 2007, c. 3, s. 22 27, 2007, c. 3, s. 23 28, 2007, c. 3, s. 24 31, 2007, c. 3, s. 25 33, 2007, c. 3, s. 26 44.1, Ab. 2007, c. 3, s. 27 44.2, Ab. 2007, c. 3, s. 27 44.3, Ab. 2007, c. 3, s. 27 44.4, Ab. 2007, c. 3, s. 27 44.5, 2007, c. 3, s. 28 44.6, 2007, c. 3, s. 28 64, 2007, c. 3, s. 72 64.1, 2007, c. 3, s. 72 68, 2007, c. 3, s. 29</p>
c. D-9.1.1	<p>Act respecting the Director of Criminal and Penal Prosecutions</p> <p>14, 2007, c. 34, s. 32</p>
c. D-9.2	<p>Act respecting the distribution of financial products and services</p> <p>218, 2007, c. 15, s. 23 228, 2007, c. 15, s. 24</p>
c. D-15	<p>Mining Duties Act</p> <p>26.0.1, 2007, c. 12, s. 7 26.0.3, 2007, c. 12, s. 8 35.4, 2007, c. 12, s. 9</p>
c. E-2.2	<p>Act respecting elections and referendums in municipalities</p> <p>11, 2007, c. 33, s. 2 12, 2007, c. 33, s. 3 12.0.1, 2007, c. 33, s. 4 15, 2007, c. 33, s. 5 21, 2007, c. 33, s. 6 40.1, 2007, c. 33, s. 7 40.2, 2007, c. 33, s. 7 40.3, 2007, c. 33, s. 7 40.4, 2007, c. 33, s. 7 40.5, 2007, c. 33, s. 7 40.6, 2007, c. 33, s. 7 40.7, 2007, c. 33, s. 7 40.8, 2007, c. 33, s. 7 213.2, 2007, c. 29, s. 1 215, 2007, c. 29, s. 2</p>
c. E-2.3	<p>Act respecting school elections</p> <p>112.2, 2007, c. 29, s. 3 114, 2007, c. 29, s. 4</p>

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c. E-3.3	Election Act 335.2 , 2007, c. 29, s. 5 337 , 2007, c. 29, s. 6
c. E-20.001	Act respecting the exercise of certain municipal powers in certain urban agglomerations 19 , 2007, c. 10, s. 8 20 , 2007, c. 33, s. 8 22 , 2007, c. 10, s. 9 25 , 2007, c. 10, s. 10 27 , 2007, c. 10, s. 11 28 , 2007, c. 10, s. 12 33 , 2007, c. 10, s. 20 39 , 2007, c. 10, s. 13 44.1 , 2007, c. 10, s. 14 44.2 , 2007, c. 10, s. 14 44.3 , 2007, c. 10, s. 14 44.4 , 2007, c. 10, s. 14 104 , Ab. 2007, c. 10, s. 15 112 , 2007, c. 10, s. 16 115 , 2007, c. 10, s. 17 115.1 , 2007, c. 10, s. 18 118.2 , 2007, c. 10, s. 19 118.3 , 2007, c. 10, s. 19 118.4 , 2007, c. 10, s. 19 118.5 , 2007, c. 10, s. 19 118.6 , 2007, c. 10, s. 19 118.7 , 2007, c. 10, s. 19 118.8 , 2007, c. 10, s. 19 118.9 , 2007, c. 10, s. 19 118.10 , 2007, c. 10, s. 19 118.11 , 2007, c. 10, s. 19 118.12 , 2007, c. 10, s. 19 118.13 , 2007, c. 10, s. 19 118.14 , 2007, c. 10, s. 19 118.15 , 2007, c. 10, s. 19 118.16 , 2007, c. 10, s. 19 118.17 , 2007, c. 10, s. 19 118.18 , 2007, c. 10, s. 19 118.19 , 2007, c. 10, s. 19 118.20 , 2007, c. 10, s. 19 118.21 , 2007, c. 10, s. 19 118.22 , 2007, c. 10, s. 19 118.23 , 2007, c. 10, s. 19 118.24 , 2007, c. 33, s. 9 118.25 , 2007, c. 33, s. 9 118.26 , 2007, c. 33, s. 9 118.27 , 2007, c. 33, s. 9 118.28 , 2007, c. 33, s. 9 118.29 , 2007, c. 33, s. 9 118.30 , 2007, c. 33, s. 9 118.31 , 2007, c. 33, s. 9 118.32 , 2007, c. 33, s. 9 118.33 , 2007, c. 33, s. 9 118.34 , 2007, c. 33, s. 9 118.35 , 2007, c. 33, s. 9 118.36 , 2007, c. 33, s. 9 118.37 , 2007, c. 33, s. 9 118.38 , 2007, c. 33, s. 9 118.39 , 2007, c. 33, s. 9 118.40 , 2007, c. 33, s. 9 118.41 , 2007, c. 33, s. 9 118.42 , 2007, c. 33, s. 9 118.43 , 2007, c. 33, s. 9

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c. E-20.001	<p>Act respecting the exercise of certain municipal powers in certain urban agglomerations — <i>Cont'd</i></p> <p>118.44, 2007, c. 33, s. 9 118.45, 2007, c. 33, s. 9 118.46, 2007, c. 33, s. 9 118.47, 2007, c. 33, s. 9 118.48, 2007, c. 33, s. 9 118.49, 2007, c. 33, s. 9 118.50, 2007, c. 33, s. 9 118.51, 2007, c. 33, s. 9 118.52, 2007, c. 33, s. 9 118.53, 2007, c. 33, s. 9 118.54, 2007, c. 33, s. 9 118.55, 2007, c. 33, s. 9 118.56, 2007, c. 33, s. 9 118.57, 2007, c. 33, s. 9 118.58, 2007, c. 33, s. 9 118.59, 2007, c. 33, s. 9 118.60, 2007, c. 33, s. 9 118.61, 2007, c. 33, s. 9 118.62, 2007, c. 33, s. 9 118.63, 2007, c. 33, s. 9 118.64, 2007, c. 33, s. 9 118.65, 2007, c. 33, s. 9 118.66, 2007, c. 33, s. 9 118.67, 2007, c. 33, s. 9 118.68, 2007, c. 33, s. 9 118.69, 2007, c. 33, s. 9 118.70, 2007, c. 33, s. 9 118.71, 2007, c. 33, s. 9 118.72, 2007, c. 33, s. 9 118.73, 2007, c. 33, s. 9 118.74, 2007, c. 33, s. 9 118.75, 2007, c. 33, s. 9 118.76, 2007, c. 33, s. 9 118.77, 2007, c. 33, s. 9 118.78, 2007, c. 33, s. 9 175, 2007, c. 33, s. 10</p>
c. F-1.1	<p>National Holiday Act</p> <p>2, 2007, c. 4, s. 1</p>
c. F-2.1	<p>Act respecting municipal taxation</p> <p>243.4, 2007, c. 10, s. 21 243.15, 2007, c. 10, s. 22 243.16, 2007, c. 10, s. 23 254.1, 2007, c. 10, s. 24 261.5.6.1, 2007, c. 33, s. 11</p>
c. F-3.1.1	<p>Public Service Act</p> <p>40, 2007, c. 3, s. 56 41, 2007, c. 3, s. 56</p>
c. F-3.2	<p>Act respecting the Fondation Jean-Charles-Bonenfant</p> <p>6, 2007, c. 44, s. 1 20, 2007, c. 44, s. 2</p>

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c. F-3.2.1	<p>Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.)</p> <p>4, 2007, c. 12, s. 10 13, 2007, c. 12, s. 11 14, 2007, c. 12, s. 12 14.1, 2007, c. 12, s. 13 15, 2007, c. 12, s. 14 15.0.1, 2007, c. 12, s. 15 15.1, 2007, c. 12, s. 16 16, 2007, c. 12, s. 17 20, 2007, c. 12, s. 18 21, 2007, c. 12, s. 19</p>
c. F-4.1	<p>Forest Act</p> <p>14.3, 2007, c. 39, s. 1 24, 2007, c. 39, s. 2 24.10, 2007, c. 39, s. 3 24.11, 2007, c. 39, s. 3 24.12, 2007, c. 39, s. 3 24.13, 2007, c. 39, s. 3 35.14.1, 2007, c. 39, s. 4 35.15, 2007, c. 39, s. 5 35.16, 2007, c. 39, s. 6 52, 2007, c. 39, s. 7 59, 2007, c. 39, s. 8 59.1, 2007, c. 39, s. 9 59.2, 2007, c. 39, s. 10 59.6, 2007, c. 39, s. 11 60, 2007, c. 39, s. 12 70, 2007, c. 39, s. 13 73.2, 2007, c. 39, s. 14 77.4, 2007, c. 39, s. 15 82, 2007, c. 39, s. 16 84.5, 2007, c. 39, s. 17 85, 2007, c. 39, s. 18 86, 2007, c. 39, s. 19 86.0.1, 2007, c. 39, s. 19 86.0.2, 2007, c. 39, s. 19 86.0.3, 2007, c. 39, s. 19 86.1, 2007, c. 39, s. 20 92.0.3.1, 2007, c. 39, s. 21 92.0.3.2, 2007, c. 39, s. 21 92.0.11, 2007, c. 39, s. 22 92.0.12, 2007, c. 39, s. 23 103, 2007, c. 39, s. 24 104.4, 2007, c. 39, s. 25 124.10.1, 2007, c. 39, s. 26 143, 2007, c. 39, s. 27 172, 2007, c. 39, s. 28 176, 2007, c. 39, s. 29 184, 2007, c. 39, s. 30 186.7, 2007, c. 39, s. 31 186.10, 2007, c. 39, s. 32</p>
c. F-5	<p>Act respecting workforce vocational training and qualification</p> <p>29.1, 2007, c. 3, s. 58 47, 2007, c. 3, s. 59</p>
c. G-1.02	<p>Act respecting the governance of state-owned enterprises</p> <p>2, 2007, c. 21, s. 34 3, 2007, c. 21, s. 35 34, 2007, c. 37, s. 21</p>

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c. G-1.02	Act respecting the governance of state-owned enterprises — <i>Cont'd</i> Sched. I , 2007, c. 13, s. 13; 2007, c. 21, s. 36; 2007, c. 23, s. 15; 2007, c. 24, s. 17; 2007, c. 26, s. 34; 2007, c. 28, s. 17; 2007, c. 37, s. 22
c. H-2.1	Act respecting hours and days of admission to commercial establishments 3 , 2007, c. 4, s. 2
c. I-2	Tobacco Tax Act 18 , Ab. 2007, c. 27, s. 2
c. I-3	Taxation Act 1 , 2007, c. 12, s. 20 21.1 , 2007, c. 12, s. 21 21.3.7 , 2007, c. 12, s. 22 21.4.1 , 2007, c. 12, s. 23 42 , 2007, c. 12, s. 24 58.1 , Ab. 2007, c. 12, s. 25 75.2 , 2007, c. 12, s. 27 75.2.1 , 2007, c. 12, s. 28 75.3 , 2007, c. 12, s. 29 75.5 , 2007, c. 12, s. 30 75.6 , 2007, c. 12, s. 31 76 , 2007, c. 12, s. 32 76.1 , Ab. 2007, c. 12, s. 33 87 , 2007, c. 12, s. 34 105.2.1 , 2007, c. 12, s. 35 105.2.2 , 2007, c. 12, s. 36 105.2.3 , 2007, c. 12, s. 36 105.4 , 2007, c. 12, s. 37 106.1 , 2007, c. 12, s. 38 107 , 2007, c. 12, s. 39 147 , 2007, c. 12, s. 40 154.1 , Ab. 2007, c. 12, s. 41 159.6 , 2007, c. 12, s. 42 234.1 , 2007, c. 12, s. 43 254.1.1 , 2007, c. 12, s. 44 257 , 2007, c. 12, s. 45 279.1 , 2007, c. 12, s. 46 311.1 , 2007, c. 12, s. 47 312 , 2007, c. 12, s. 48 313.9 , 2007, c. 12, s. 49 336 , 2007, c. 12, s. 50 336.0.8 , 2007, c. 12, s. 51 336.5 , 2007, c. 12, s. 52 336.5.1 , 2007, c. 12, s. 53 421.10 , 2007, c. 12, s. 54 427.4.1 , 2007, c. 12, s. 55 429 , 2007, c. 12, s. 56 444 , 2007, c. 12, s. 57 450 , 2007, c. 12, s. 58 450.5 , 2007, c. 12, s. 59 450.6 , 2007, c. 12, s. 60 450.9 , 2007, c. 12, s. 61 451 , 2007, c. 12, s. 62 459 , 2007, c. 12, s. 63 460 , 2007, c. 12, s. 63 461 , 2007, c. 12, s. 63 462 , 2007, c. 12, s. 63 462.2 , 2007, c. 12, s. 64

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	<p> 1029.8.36.172, 2007, c. 12, s. 193 1029.8.36.172.1, 2007, c. 12, s. 194 1029.8.61.1, 2007, c. 12, s. 195 1029.8.61.4, 2007, c. 12, s. 196 1029.8.61.5, 2007, c. 12, s. 197 1029.8.61.6, 2007, c. 12, s. 198 1029.8.61.7, 2007, c. 12, s. 199 1029.8.61.8, 2007, c. 12, s. 200 1029.8.61.29, 2007, c. 12, s. 201 1029.8.61.36, 2007, c. 12, s. 202 1029.8.61.67, 2007, c. 12, s. 203 1029.8.61.68, 2007, c. 12, s. 204 1029.8.65, 2007, c. 12, s. 205 1029.8.66.4, 2007, c. 12, s. 206 1029.8.67, 2007, c. 12, s. 207 1029.8.81, 2007, c. 12, s. 208 1029.8.105.1, 2007, c. 12, s. 209 1029.8.107, 2007, c. 12, s. 210 1029.8.116.8, 2007, c. 12, s. 211 1029.8.116.10, 2007, c. 12, s. 212 1029.8.121, 2007, c. 12, s. 213 1029.8.125, 2007, c. 12, s. 214 1038, 2007, c. 12, s. 215 1044, 2007, c. 12, s. 216 1045.0.2, Ab. 2007, c. 12, s. 217 1049, 2007, c. 12, s. 218 1049.14.0.2, 2007, c. 12, s. 219 1052, 2007, c. 12, s. 220 1053, 2007, c. 12, s. 221 1086.9, 2007, c. 12, s. 304 1086.12.1, 2007, c. 12, s. 304 1086.12.5, 2007, c. 12, s. 304 1086.13, 2007, c. 12, s. 304 1086.19, 2007, c. 12, s. 304 1129.0.0.1, 2007, c. 12, s. 223 1129.0.0.2, 2007, c. 12, s. 224 1129.0.0.3, 2007, c. 12, s. 224 1129.0.0.4, 2007, c. 12, s. 224 1129.0.0.5, 2007, c. 12, s. 224 1129.0.0.6, 2007, c. 12, s. 224 1129.0.1, 2007, c. 12, s. 225 1129.0.8, 2007, c. 12, s. 226 1129.0.9, 2007, c. 12, s. 227 1129.0.10.1, 2007, c. 12, s. 228 1129.0.10.4, 2007, c. 12, s. 229 1129.0.10.5, 2007, c. 12, s. 230 1129.0.10.7, 2007, c. 12, s. 231 1129.0.10.8, 2007, c. 12, s. 232 1129.0.10.9, 2007, c. 12, s. 233 1129.0.11, 2007, c. 12, s. 234 1129.0.16, 2007, c. 12, s. 304 1129.0.17, 2007, c. 12, s. 235 1129.1, 2007, c. 12, s. 304 1129.2, 2007, c. 12, s. 236 1129.4.0.1, 2007, c. 12, s. 304 1129.4.0.2, 2007, c. 12, s. 237 1129.4.0.5, 2007, c. 12, s. 304 1129.4.0.6, 2007, c. 12, s. 238 1129.4.0.9, 2007, c. 12, s. 239 1129.4.0.10, 2007, c. 12, s. 240 1129.4.0.13, 2007, c. 12, s. 304 1129.4.0.14, 2007, c. 12, s. 241 1129.4.0.17, 2007, c. 12, s. 304 </p>

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c. M-15.001	Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (<i>Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail</i>) Title , 2007, c. 3, s. 30 5 , 2007, c. 3, s. 31 7 , 2007, c. 3, s. 32 7.1 , 2007, c. 3, s. 33 17 , 2007, c. 3, s. 34 17.1 , 2007, c. 3, s. 35 17.2 , 2007, c. 3, s. 35 17.3 , 2007, c. 3, s. 35 21 , 2007, c. 3, s. 36 30 , 2007, c. 3, s. 37 30.1 , 2007, c. 3, s. 38 31 , 2007, c. 3, s. 39 32 , 2007, c. 3, s. 40 33 , 2007, c. 3, s. 41 34 , 2007, c. 3, s. 42 35 , 2007, c. 3, s. 43 36 , 2007, c. 3, s. 44 40 , 2007, c. 3, s. 45 50 , 2007, c. 3, s. 46 52 , 2007, c. 3, s. 47 60 , 2007, c. 3, s. 48 149 , 2007, c. 3, s. 49
c. M-15.2.1	Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs 15.2.1 , Ab. 2007, c. 9, s. 7 15.4 , 2007, c. 9, s. 8
c. M-19	Act respecting the Ministère de la Justice 3 , 2007, c. 32, s. 12 32.11 , Ab. 2007, c. 34, s. 33 32.12 , Ab. 2007, c. 34, s. 33 32.13 , Ab. 2007, c. 34, s. 33 32.14 , Ab. 2007, c. 34, s. 33 32.15 , Ab. 2007, c. 34, s. 33 32.16 , Ab. 2007, c. 34, s. 33 32.17 , Ab. 2007, c. 34, s. 33 32.18 , Ab. 2007, c. 34, s. 33 32.19 , Ab. 2007, c. 34, s. 33 32.20 , Ab. 2007, c. 34, s. 33 32.21 , Ab. 2007, c. 34, s. 33 32.22 , Ab. 2007, c. 34, s. 33 32.23 , Ab. 2007, c. 32, s. 13 32.24 , Ab. 2007, c. 32, s. 13 32.25 , Ab. 2007, c. 32, s. 13 32.26 , Ab. 2007, c. 32, s. 13 32.27 , Ab. 2007, c. 32, s. 13 32.28 , Ab. 2007, c. 32, s. 13

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c. M-19	Act respecting the Ministère de la Justice — <i>Cont'd</i> 32.29 , Ab. 2007, c. 32, s. 13 32.30 , Ab. 2007, c. 32, s. 13 32.31 , Ab. 2007, c. 32, s. 13 32.32 , Ab. 2007, c. 32, s. 13
c. M-24.01	Act respecting the Ministère des Finances 24 , 2007, c. 41, s. 5
c. M-25.2	Act respecting the Ministère des Ressources naturelles et de la Faune 12.0.1 , 2007, c. 39, s. 34 12.0.2 , 2007, c. 39, s. 34 17.1.2 , 2007, c. 39, s. 35 17.1.3 , 2007, c. 39, s. 36 17.1.3.1 , 2007, c. 39, s. 37
c. M-26.1	Act respecting the Ministère des Services gouvernementaux 7.1 , 2007, c. 32, s. 14
c. M-28	Act respecting the Ministère des Transports 12.30 , 2007, c. 40, s. 87 12.39.1 , 2007, c. 40, s. 88 12.39.2 , 2007, c. 40, s. 88
c. M-31	Act respecting the Ministère du Revenu 12.0.2 , 2007, c. 12, s. 305 12.0.3 , 2007, c. 12, s. 306 24.0.1 , 2007, c. 12, s. 307 69.0.0.7 , 2007, c. 14, s. 2 69.1 , 2007, c. 3, s. 63
c. N-1.1	Act respecting labour standards 3 , 2007, c. 36, s. 1 40.1 , Ab. 2007, c. 3, s. 64 70 , 2007, c. 36, s. 2 74 , 2007, c. 36, s. 3 79.1 , 2007, c. 36, s. 5 79.1.1 , 2007, c. 36, s. 6 79.1.2 , 2007, c. 36, s. 6 79.2 , 2007, c. 36, s. 7 79.3 , 2007, c. 36, s. 8 79.4 , 2007, c. 36, s. 9 79.8 , 2007, c. 36, s. 10 79.9 , 2007, c. 36, s. 11 79.10 , 2007, c. 36, s. 11 79.11 , 2007, c. 36, s. 11 79.12 , 2007, c. 36, s. 11 79.13 , 2007, c. 36, s. 11 79.14 , 2007, c. 36, s. 11 79.15 , 2007, c. 36, s. 11 79.16 , 2007, c. 36, s. 11 81.14.1 , 2007, c. 36, s. 12 89 , 2007, c. 36, s. 13
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c. R-6.01	Act respecting the Régie de l'énergie 85.31 , 2007, c. 19, s. 2 85.33 , 2007, c. 19, s. 3 85.34 , 2007, c. 19, s. 4 85.37 , 2007, c. 19, s. 5
c. R-7	Act respecting the Régie des installations olympiques 23 , 2007, c. 27, s. 3
c. R-9	Act respecting the Québec Pension Plan 45 , 2007, c. 12, s. 312 47 , 2007, c. 12, s. 313 78.0.1 , 2007, c. 12, s. 315

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c. R-9.1	<p>Act respecting the Pension Plan of Certain Teachers</p> <p>8, 2007, c. 43, s. 2 9, 2007, c. 43, s. 3 17, 2007, c. 43, s. 4 18, 2007, c. 43, s. 5 22, 2007, c. 43, s. 6 31, 2007, c. 43, s. 7 34.16, 2007, c. 43, s. 8 35.0.1, 2007, c. 43, s. 9 37, 2007, c. 43, s. 10 41.8, 2007, c. 43, s. 11 51, 2007, c. 43, s. 12 59.1, 2007, c. 43, s. 13</p>
c. R-9.2	<p>Act respecting the Pension Plan of Peace Officers in Correctional Services</p> <p>9.1, 2007, c. 43, s. 15 11, 2007, c. 43, s. 16 13, 2007, c. 43, s. 17 14, 2007, c. 43, s. 18 14.1, 2007, c. 43, s. 19 15, 2007, c. 43, s. 20 16, 2007, c. 43, s. 21 27.1, 2007, c. 43, s. 22 27.2, 2007, c. 43, s. 22 28, 2007, c. 43, s. 23 32, 2007, c. 43, s. 24 33, 2007, c. 43, s. 25 36, 2007, c. 43, s. 26 41.3, 2007, c. 43, s. 27 41.5, 2007, c. 43, s. 28 41.11, 2007, c. 43, s. 29 42, 2007, c. 43, s. 30 43.3, 2007, c. 43, s. 31 46, 2007, c. 43, s. 32 54, 2007, c. 43, s. 33 55, Ab. 2007, c. 43, s. 34 72, 2007, c. 43, s. 35 74.0.2, 2007, c. 43, s. 36 74.7, 2007, c. 43, s. 37 107, 2007, c. 43, s. 38 130, 2007, c. 43, s. 39 139.1, 2007, c. 43, s. 40 139.2, 2007, c. 43, s. 40 143.20, 2007, c. 43, s. 41</p>
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c. R-20	<p>Act respecting labour relations, vocational training and workforce management in the construction industry</p> <p>9, 2007, c. 3, s. 66 18.2, 2007, c. 3, s. 67</p>
c. R-20.1	<p>Act respecting property tax refund</p> <p>3, 2007, c. 12, s. 316</p>
c. S-2.3	<p>Civil Protection Act</p> <p>43, 2007, c. 10, s. 25</p>
c. S-3.1	<p>Act respecting safety in sports</p> <p>46.24, 2007, c. 30, s. 14 46.25, 2007, c. 30, s. 14 46.26, 2007, c. 30, s. 14 46.27, 2007, c. 30, s. 14 46.28, 2007, c. 30, s. 14 46.29, 2007, c. 30, s. 14 46.30, 2007, c. 30, s. 14 46.31, 2007, c. 30, s. 14 46.32, 2007, c. 30, s. 14 46.33, 2007, c. 30, s. 14 46.34, 2007, c. 30, s. 14 46.35, 2007, c. 30, s. 14 46.36, 2007, c. 30, s. 14 46.37, 2007, c. 30, s. 14 46.38, 2007, c. 30, s. 14 46.39, 2007, c. 30, s. 14 46.40, 2007, c. 30, s. 14 46.41, 2007, c. 30, s. 14 46.42, 2007, c. 30, s. 14 46.43, 2007, c. 30, s. 14 53.1, 2007, c. 30, s. 15 58, 2007, c. 30, s. 16 60.1, 2007, c. 30, s. 17 73, 2007, c. 30, s. 18</p>
c. S-4.2	<p>Act respecting health services and social services</p> <p>19, 2007, c. 30, s. 19 116, 2007, c. 21, s. 37 520.3.11, 2007, c. 31, s. 4 520.3.12, 2007, c. 31, s. 5 520.9, 2007, c. 31, s. 6</p>

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c. S-5	Act respecting health services and social services for Cree Native persons 54 , 2007, c. 20, s. 1 55 , 2007, c. 20, s. 2 57 , 2007, c. 20, s. 3 58 , 2007, c. 20, s. 4 58.1 , 2007, c. 20, s. 5 59 , 2007, c. 20, s. 6 62 , 2007, c. 20, s. 7
c. S-6.3	Act respecting Services Québec 5 , 2007, c. 32, s. 1 7 , 2007, c. 32, s. 2 8 , 2007, c. 32, s. 3 9.1 , 2007, c. 32, s. 4 30.1 , 2007, c. 32, s. 5 30.2 , 2007, c. 32, s. 5 31 , 2007, c. 32, s. 6 33 , 2007, c. 32, s. 7
c. S-8	Act respecting the Société d'habitation du Québec 3.4 , Ab. 2007, c. 24, s. 1 6 , 2007, c. 24, s. 2 6.0.1 , 2007, c. 24, s. 3 6.2 , 2007, c. 24, s. 4 8 , Ab. 2007, c. 24, s. 5 9 , 2007, c. 24, s. 6 9.1 , 2007, c. 24, s. 6 10 , Ab. 2007, c. 24, s. 7 12 , 2007, c. 24, s. 8 13 , 2007, c. 24, s. 9 13.0.1 , 2007, c. 24, s. 9 13.0.2 , 2007, c. 24, s. 9 13.1 , 2007, c. 24, s. 10 13.2 , 2007, c. 24, s. 11 15 , 2007, c. 24, s. 12 15.1 , 2007, c. 24, s. 13 23 , 2007, c. 24, s. 14 24 , 2007, c. 24, s. 15 86 , 2007, c. 24, s. 16
c. S-10.002	Act respecting the Société de développement des entreprises culturelles 5 , 2007, c. 13, s. 1 5.1 , 2007, c. 13, s. 1 5.2 , 2007, c. 13, s. 1 5.3 , 2007, c. 13, s. 1 5.4 , 2007, c. 13, s. 1 6 , Ab. 2007, c. 13, s. 2 8 , Ab. 2007, c. 13, s. 3 9 , Ab. 2007, c. 13, s. 4 10 , 2007, c. 13, s. 5 11 , 2007, c. 13, s. 6 12 , 2007, c. 13, s. 7 14 , Ab. 2007, c. 13, s. 8 15 , Ab. 2007, c. 13, s. 9 29 , 2007, c. 13, s. 11 30 , 2007, c. 13, s. 11 40 , 2007, c. 13, s. 10 41 , 2007, c. 13, s. 11 44.1 , 2007, c. 13, s. 12

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c. S-10.1	Act respecting the Naskapi Development Corporation Sched. , 2007, c. 16, s. 7
c. S-11.011	Act respecting the Société de l'assurance automobile du Québec 2 , 2007, c. 40, s. 89 12 , 2007, c. 40, s. 90 16 , 2007, c. 40, s. 91
c. S-11.03	Act respecting the Société de la Place des Arts de Montréal 4 , 2007, c. 26, s. 1 4.1 , 2007, c. 26, s. 1 4.2 , 2007, c. 26, s. 1 4.3 , 2007, c. 26, s. 1 4.4 , 2007, c. 26, s. 1 5 , 2007, c. 26, s. 2 6 , Ab. 2007, c. 26, s. 3 7 , 2007, c. 26, s. 4 8 , 2007, c. 26, s. 5 9 , Ab. 2007, c. 26, s. 6 10 , Ab. 2007, c. 26, s. 6 11 , Ab. 2007, c. 26, s. 6 12 , Ab. 2007, c. 26, s. 6 13 , Ab. 2007, c. 26, s. 6 14 , Ab. 2007, c. 26, s. 6 15 , Ab. 2007, c. 26, s. 6 16 , 2007, c. 26, s. 7 17 , 2007, c. 26, s. 8 18 , Ab. 2007, c. 26, s. 9 26 , 2007, c. 26, s. 10 30 , 2007, c. 26, s. 11 32 , 2007, c. 26, s. 12
c. S-12.01	Act respecting the Société de télédiffusion du Québec 5 , 2007, c. 26, s. 13 5.1 , 2007, c. 26, s. 13 5.2 , 2007, c. 26, s. 13 5.3 , 2007, c. 26, s. 13 5.4 , 2007, c. 26, s. 13 6 , Ab. 2007, c. 26, s. 14 8 , Ab. 2007, c. 26, s. 15 9 , Ab. 2007, c. 26, s. 15 10 , 2007, c. 26, s. 16 11 , Ab. 2007, c. 26, s. 17 14 , Ab. 2007, c. 26, s. 17 15 , 2007, c. 26, s. 18 19 , 2007, c. 26, s. 19 21 , 2007, c. 26, s. 20 24 , 2007, c. 26, s. 21 25 , 2007, c. 26, s. 21 28.1 , 2007, c. 26, s. 22
c. S-14	Act respecting the Société des Traversiers du Québec 1 , 2007, c. 23, s. 14 2 , 2007, c. 23, ss. 1, 14 3 , 2007, c. 23, s. 14 4 , 2007, c. 23, s. 14 5 , 2007, c. 23, s. 14 5.1 , 2007, c. 23, s. 2 6 , 2007, c. 23, s. 3 7 , 2007, c. 23, s. 4

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c. S-14	<p>Act respecting the Société des Traversiers du Québec — <i>Cont'd</i></p> <p>8, 2007, c. 23, s. 5 8.1, 2007, c. 23, s. 5 8.1.1, 2007, c. 23, s. 5 8.1.2, 2007, c. 23, s. 5 9, 2007, c. 23, s. 6 11, Ab. 2007, c. 23, s. 7 12, 2007, c. 23, ss. 8, 14 12.1, 2007, c. 23, s. 9 12.2, 2007, c. 23, s. 9 12.3, 2007, c. 23, s. 9 13, 2007, c. 23, s. 10 14, 2007, c. 23, ss. 11, 14 15, 2007, c. 23, s. 14 16, Ab. 2007, c. 23, s. 12 17, 2007, c. 23, s. 14 18, 2007, c. 23, s. 14 19, 2007, c. 23, s. 13 20, 2007, c. 23, s. 14 21, 2007, c. 23, s. 14</p>
c. S-14.001	<p>Act respecting the Société du Centre des congrès de Québec</p> <p>5, 2007, c. 37, s. 1 6, Ab. 2007, c. 37, s. 2 7, 2007, c. 37, s. 3 8, 2007, c. 37, s. 4 9, 2007, c. 37, s. 5 9.1, 2007, c. 37, s. 5 9.2, 2007, c. 37, s. 5 10, 2007, c. 37, s. 6 11, 2007, c. 37, s. 7 15, 2007, c. 37, s. 8 16, 2007, c. 37, s. 9 21, 2007, c. 37, s. 10 22, 2007, c. 37, s. 11</p>
c. S-14.01	<p>Act respecting the Société du Grand Théâtre de Québec</p> <p>4, 2007, c. 26, s. 23 4.1, 2007, c. 26, s. 23 4.2, 2007, c. 26, s. 23 4.3, 2007, c. 26, s. 23 4.4, 2007, c. 26, s. 23 4.5, 2007, c. 26, s. 23 5, 2007, c. 26, s. 24 6, Ab. 2007, c. 26, s. 25 7, 2007, c. 26, s. 26 8, 2007, c. 26, s. 27 9, Ab. 2007, c. 26, s. 28 10, Ab. 2007, c. 26, s. 28 11, Ab. 2007, c. 26, s. 28 12, Ab. 2007, c. 26, s. 28 13, Ab. 2007, c. 26, s. 28 14, Ab. 2007, c. 26, s. 28 15, Ab. 2007, c. 26, s. 28 16, 2007, c. 26, s. 29 17, 2007, c. 26, s. 30 18, Ab. 2007, c. 26, s. 31 26, 2007, c. 26, s. 32 30, 2007, c. 26, s. 33</p>

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c. S-14.1	<p>Act respecting the Société du Palais des congrès de Montréal</p> <p>5, 2007, c. 37, s. 12 6, 2007, c. 37, s. 13 7, 2007, c. 37, s. 13 8, 2007, c. 37, s. 13 9, 2007, c. 37, s. 13 10, 2007, c. 37, s. 13 11, 2007, c. 37, s. 13 11.1, 2007, c. 37, s. 13 12, 2007, c. 37, s. 14 13, Ab. 2007, c. 37, s. 15 16, 2007, c. 37, s. 16 17, 2007, c. 37, s. 17 18, 2007, c. 37, s. 18 19, Ab. 2007, c. 37, s. 19 21, 2007, c. 37, s. 20</p>
c. S-17.1	<p>Act respecting the Société immobilière du Québec</p> <p>4, 2007, c. 28, s. 1 6, 2007, c. 28, s. 2 7, 2007, c. 28, s. 3 7.1, 2007, c. 28, s. 3 7.2, 2007, c. 28, s. 3 8, 2007, c. 28, s. 4 9, 2007, c. 28, s. 16 10, Ab. 2007, c. 28, s. 5 11, 2007, c. 28, s. 6 12, 2007, c. 28, s. 7 13, Ab. 2007, c. 28, s. 8 15, 2007, c. 28, s. 9 16, 2007, c. 28, s. 10 17, 2007, c. 28, s. 15 38, 2007, c. 28, s. 11 41, 2007, c. 28, s. 12 43, 2007, c. 28, s. 13 45, 2007, c. 28, s. 14 48, 2007, c. 28, s. 16 49, 2007, c. 28, s. 16 50, 2007, c. 28, s. 16 60, 2007, c. 28, s. 15 63, 2007, c. 28, s. 15</p>
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c. S-29.01	<p>Act respecting trust companies and savings companies</p> <p>205, 2007, c. 16, s. 3 329, 2007, c. 15, s. 25</p>
c. S-30.01	<p>Act respecting public transit authorities</p> <p>1, 2007, c. 10, s. 29 8, 2007, c. 10, s. 29 9, 2007, c. 10, s. 29 11, 2007, c. 10, s. 26 114, 2007, c. 10, s. 29 158, 2007, c. 10, s. 27 158.1, 2007, c. 10, s. 28</p>

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c. T-0.1	<p>Act respecting the Québec sales tax</p> <p>1, 2007, c. 12, s. 317 69.3, Ab. 2007, c. 12, s. 318 69.4, Ab. 2007, c. 12, s. 318 112, 2007, c. 12, s. 319 233, 2007, c. 12, s. 320 234, 2007, c. 12, s. 321 234.0.1, 2007, c. 12, s. 322 275, 2007, c. 12, s. 323 359, 2007, c. 12, s. 324 362.3, 2007, c. 12, s. 325 370.0.1, 2007, c. 12, s. 326 370.0.2, 2007, c. 12, s. 327 370.3.1, 2007, c. 12, s. 328 370.5, 2007, c. 12, s. 329 370.6, 2007, c. 12, s. 330 370.8, 2007, c. 12, s. 331 370.10, 2007, c. 12, s. 332 378.7, 2007, c. 12, s. 333 378.9, 2007, c. 12, s. 334 378.11, 2007, c. 12, s. 335 379, 2007, c. 12, s. 336 379.1, 2007, c. 12, s. 337 383, 2007, c. 12, s. 338 480, 2007, c. 12, s. 339 481, 2007, c. 12, s. 340 482, 2007, c. 12, s. 341 541.24, 2007, c. 12, s. 342 670.1, 2007, c. 12, s. 343 670.2, 2007, c. 12, s. 343 670.3, 2007, c. 12, s. 343 670.4, 2007, c. 12, s. 343 670.5, 2007, c. 12, s. 343 670.6, 2007, c. 12, s. 343 670.7, 2007, c. 12, s. 343 670.8, 2007, c. 12, s. 343 670.9, 2007, c. 12, s. 343 670.10, 2007, c. 12, s. 343 670.11, 2007, c. 12, s. 343 670.12, 2007, c. 12, s. 343 670.13, 2007, c. 12, s. 343 670.14, 2007, c. 12, s. 343 670.15, 2007, c. 12, s. 343 670.16, 2007, c. 12, s. 343 670.17, 2007, c. 12, s. 343 670.18, 2007, c. 12, s. 343 670.19, 2007, c. 12, s. 343 670.20, 2007, c. 12, s. 343 670.21, 2007, c. 12, s. 343 670.22, 2007, c. 12, s. 343 670.23, 2007, c. 12, s. 343 670.24, 2007, c. 12, s. 343 670.25, 2007, c. 12, s. 343 670.26, 2007, c. 12, s. 343 670.27, 2007, c. 12, s. 343 670.28, 2007, c. 12, s. 343 670.29, 2007, c. 12, s. 343</p>
c. T-14	<p>Municipal Works Act</p> <p>2, 2007, c. 10, s. 30</p>

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c. V-1.1	Securities Act 73 , 2007, c. 15, s. 1 84 , 2007, c. 15, s. 2 85 , 2007, c. 15, s. 2 213.1 , 2007, c. 15, s. 3 215 , 2007, c. 15, s. 4 215.1 , 2007, c. 15, s. 5 222 , 2007, c. 15, s. 7 224 , 2007, c. 15, s. 8 225.0.1 , 2007, c. 15, s. 10 225.0.2 , 2007, c. 15, s. 10 225.2 , 2007, c. 15, s. 11 225.3 , 2007, c. 15, s. 11 225.4 , 2007, c. 15, s. 11 225.5 , 2007, c. 15, s. 11 225.6 , 2007, c. 15, s. 11 225.7 , 2007, c. 15, s. 11 225.8 , 2007, c. 15, s. 11 225.9 , 2007, c. 15, s. 11 225.10 , 2007, c. 15, s. 11 225.11 , 2007, c. 15, s. 11 225.12 , 2007, c. 15, s. 11 225.13 , 2007, c. 15, s. 11 225.14 , 2007, c. 15, s. 11 225.15 , 2007, c. 15, s. 11 225.16 , 2007, c. 15, s. 11 225.17 , 2007, c. 15, s. 11 225.18 , 2007, c. 15, s. 11 225.19 , 2007, c. 15, s. 11 225.20 , 2007, c. 15, s. 11 225.21 , 2007, c. 15, s. 11 225.22 , 2007, c. 15, s. 11 225.23 , 2007, c. 15, s. 11 225.24 , 2007, c. 15, s. 11 225.25 , 2007, c. 15, s. 11 225.26 , 2007, c. 15, s. 11 225.27 , 2007, c. 15, s. 11 225.28 , 2007, c. 15, s. 11 225.29 , 2007, c. 15, s. 11 225.30 , 2007, c. 15, s. 11 225.31 , 2007, c. 15, s. 11 225.32 , 2007, c. 15, s. 11 225.33 , 2007, c. 15, s. 11 235 , 2007, c. 15, s. 12 236 , 2007, c. 15, s. 13 330.3 , Ab. 2007, c. 15, s. 14 330.4 , Ab. 2007, c. 15, s. 14 331.1 , 2007, c. 15, s. 15
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2002, c. 37	Act to amend various legislative provisions concerning municipal affairs 282 , 2007, c. 33, s. 12
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2006, c. 14	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 1 , 2007, c. 9, s. 1 3 , 2007, c. 9, s. 2 10 , Ab. 2007, c. 9, s. 3 11 , Ab. 2007, c. 9, s. 3 12 , Ab. 2007, c. 9, s. 3 13 , Ab. 2007, c. 9, s. 3 14 , Ab. 2007, c. 9, s. 3 15 , Ab. 2007, c. 9, s. 3 19 , 2007, c. 9, s. 4 20 , 2007, c. 9, s. 5 31 , Ab. 2007, c. 9, s. 6 32 , Ab. 2007, c. 9, s. 6 33 , Ab. 2007, c. 9, s. 6
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1965, c. 17	An Act to amend the Courts of Justice Act 1966-09-01 ss. 1-4, 22, 26-41
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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
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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

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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
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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
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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
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1969, c. 67	An Act to amend the Education Act 1970-03-31 ss. 1-9
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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. <i>f</i> (part)), 2 (2 nd par. (par. <i>b</i>)), 16 (part) 1974-05-01 s. 15 (par. <i>a</i> , subpar. <i>c</i> ¹)

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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
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1973, c. 54	Hearing-aid Acousticians Act 1974-10-21 s. 17
1973, c. 55	Podiatry Act 1974-10-21 s. 19
1973, c. 56	Chiropractic Act 1974-10-21 s. 15
1974, c. 6	Official Language Act 1976-01-01 ss. 78-99 1976-01-28 s. 34 1976-09-01 ss. 26-29, 39
1974, c. 10	An Act to amend the Civil Service Superannuation Plan 1977-07-01 ss. 2, 4, 5, 6 (s. 16 <i>c</i>), 11, 14, 16, 17 (s. 52 <i>a</i>), 26
1974, c. 13	Bailiffs Act 1975-09-20 ss. 2-21, 26-34, 36, 38
1974, c. 14	An Act to amend the Liquor Permit Control Commission Act 1975-05-26 s. 59 1975-07-01 ss. 1, 8-10, 12, 13 (par. <i>a</i>), 16, 18-22, 23 (par. <i>a</i> , <i>d</i>), 24 (par. <i>c</i>), 30, 32, 39, 40, 56, 64-67, 73, 75, 82
1974, c. 15	Intergovernmental Affairs Department Act 1976-06-01 s. 21
1974, c. 31	Crop Insurance Act 1977-04-15 ss. 23 (1 st par.), 30, 31, 34, 35, 37, 43, 44 (4 th , 5 th par.) 1977-05-18 ss. 32, 33, 36, 38-42, 45 1977-10-19 s. 44 (1 st , 2 nd , 3 rd par.)
1974, c. 33	An Act to amend the Act to promote credit to farm producers 1975-06-01 ss. 1-13
1974, c. 35	Agricultural Products and Food Act 1975-07-15 ss. 1-5, 6 (except 1 st par. (par. <i>b</i>)), 7-42, 44-53
1974, c. 39	Social Affairs Commission Act 1975-08-01 ss. 1-74

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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

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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

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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 Enginemen Act 1981-09-01
1978, c. 57	An Act to amend the Workmen's Compensation Act and other legislation 1981-01-01 s. 67 1981-03-11 s. 24
1978, c. 64	An Act to amend the Environment Quality Act 1984-05-16 s. 18
1978, c. 66	An Act to amend the Charter of the General Investment Corporation of Québec 1979-08-15 s. 5
1978, c. 75	An Act to amend the Highway Code 1979-09-17 ss. 2, 3, 5, 7
1978, c. 98	An Act approving the Northeastern Québec Agreement 1979-07-04 ss. 2 (par. 1-5, 7), 3, 4
1979, c. 1	An Act to amend the Health Insurance Act and other legislation 1982-03-24 s. 40 (par. <i>a</i> , <i>b</i>)
1979, c. 17	An Act to amend the Adoption Act 1980-10-08 ss. 3 (s. 37.3), 4 (s. 41 (1 st par., subpar. <i>f</i>)) 1981-04-15 s. 3 (s. 37.2)
1979, c. 25	An Act respecting the legislation provided for in the Northeastern Québec Agreement and amending other legislation 1981-09-10 ss. 105 (s. 31 <i>i</i> (2 nd par.)), 111-114, 116-119, 122-128, 131-139, 142, 145 (ss. 763-765, 790, 792) 1985-07-01 s. 145 (ss. 766-779, 782-789, 791, 793, 794)
1979, c. 27	An Act to amend the Maritime Fisheries Credit Act 1980-03-13 ss. 1-4
1979, c. 31	An Act to amend the Companies Act and other legislation 1980-09-17 ss. 11, 12, 28, 29, 33 1980-12-17 s. 48 1980-12-30 ss. 19 (s. 31.1), 20 (s. 32 (part)), 30 (s. 132.1), 31 (s. 133 (part)), 35, 36, 37 (par. <i>a</i>), 38, 39, 45-47

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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)

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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

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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

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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

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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

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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)

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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

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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

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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

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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)

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Reference	Title Date of coming into force
1985, c. 34	<p>Building Act – <i>Cont'd</i></p> <p>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)</p> <p>1997-01-15 ss. 160 (par. 1), 165 (par. 1)</p> <p>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 (1st 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</p> <p>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 (1st par. (in all respects other than the qualification of contractors and owner-builders), 2nd par.)</p> <p>2003-01-01 s. 19</p> <p>2003-12-02 s. 214 (concerning the Gas Distribution Act (R.S.Q., chapter D-10))</p> <p>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)</p> <p>2005-02-17 s. 38</p> <p>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)</p> <p>2006-06-21 ss. 215 (1st 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)</p>
1985, c. 35	<p>An Act to amend various legislation respecting transport</p> <p>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</p> <p>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</p>
1985, c. 36	<p>An Act to repeal the Act respecting corporations for the development of Québec business firms</p> <p>1985-11-01 ss. 1-4</p>
1985, c. 62	<p>An Act respecting the Société mutuelle de réassurance du Québec</p> <p>1985-12-16 ss. 1-60</p>
1985, c. 66	<p>An Act respecting a trust created for the benefit of Phyllis Barbara Bronfman</p> <p>1986-07-23 s. 4 (3rd par.)</p>
1985, c. 68	<p>An Act respecting the Collège militaire Royal de Saint-Jean</p> <p>1985-08-28 ss. 1-5</p>

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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))

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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

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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

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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

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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

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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)

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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))

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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

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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

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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

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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

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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

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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

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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

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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

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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 2007-03-31 ss. 6, 13 (2 nd par.), 14-16, 19-27, 52-54, 56-75, 77-80, 83-88, 96-98 2007-09-01 ss. 31-36, 40-46 2007-12-01 ss. 37-39, 47-51

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1994, c. 21	An Act respecting the Société de développement des entreprises culturelles 1994-10-19 ss. 1-16, 28, 29 (1 st par. (subpar. 1)), 30 (1 st par.), 40, 41, 65 1995-04-01 ss. 17-27, 29 (1 st par. (subpar. 2), 2 nd par.), 30 (2 nd , 3 rd par.), 31-39, 42-64
1994, c. 23	An Act to amend the Act respecting health services and social services and other legislative provisions 1995-05-01 ss. 4, 6, 8-15, 17-21, 23
1994, c. 24	An Act to amend the Supplemental Pension Plans Act 1995-08-17 s. 7 1995-12-31 ss. 13, 14
1994, c. 28	An Act to amend the Code of Civil Procedure 1995-10-01 ss. 1-26, 28-42
1994, c. 30	An Act to amend the Act respecting municipal taxation and other legislative provisions 1994-12-15 ss. 8, 29-32, 36, 41 (par. 2, 3), 42, 55 (par. 1, 2), 57, 83
1994, c. 35	An Act to amend the Youth Protection Act 1994-09-01 ss. 1-43, 45-51, 52 (par. 1), 54-60, 61 (par. 1, 2), 62-67, 70 1995-09-28 ss. 44, 61 (par. 3)
1994, c. 37	An Act respecting acupuncture 1994-10-15 ss. 46-50 1995-07-01 ss. 2, 5, 8-20, 22-25, 28-33, 36-45
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions 1994-10-15 ss. 1-199, 200 (except where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 201-207, 208 (par. 1), 209-211, 212 (except where it repeals s. 37 (1 st par. (subpar. <i>c, d, e, f, g, h</i>), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23)), 213-237, 238 (except where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 239-243, 244 (except where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec), 245-277, 279-293, 294 (except where it repeals ss. 21 (1 st par., 2 nd par. except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48)), 295-342, 343 (except where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 344, 345 (except where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act), 346-405, 406 (except where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)), 407-435, 437-470 1995-11-30 s. 406 (where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)) 1996-07-04 ss. 238 (where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 244 (where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec) 1998-07-01 s. 436 (s. 37.1 of the Pharmacy Act (R.S.Q., chapter P-10)) 2002-03-27 ss. 343 (where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed 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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions 1996-06-01 s. 21
1995, c. 5	An Act to amend the Hydro-Québec Act 1995-04-03 ss. 1-9
1995, c. 6	An Act to again amend the Highway Safety Code 1995-04-12 s. 16 1995-04-24 ss. 1-15
1995, c. 8	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1995-06-28 ss. 5, 6, 51-53
1995, c. 9	An Act to amend the Act respecting the Caisse de dépôt et placement du Québec 1995-03-31 ss. 1-9
1995, c. 12	An Act to amend the Police Act and the Act respecting police organization as regards Native police 1995-04-05 ss. 1-5
1995, c. 18	An Act to facilitate the payment of support 1995-12-01 ss. 1-79, 81 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 82-84, 86, 89-95, 96 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 99 (except for 1 st par. (subpar. 1)), 101 1996-05-16 ss. 81 and 96 (where the collector of support is charged with compulsory execution of a judgment awarding support), 97, 98, 99 (1 st par. (subpar. 1)) 1997-04-01 ss. 80, 85, 87, 88, 100
1995, c. 23	An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions 1996-05-01 ss. 12 (where it enacts sections 40.2, 40.3 and 40.4 except, in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted” and except, in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”, 40.7-40.9, 40.11, 40.12, 40.39-40.42), 91 1997-05-31 ss. 12 (where it enacts sections 40.1, 40.4 (in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted”), 40.5, 40.6), 51, and the amendment appearing in the schedule opposite s. 570 1997-06-01 ss. 12 (where it enacts sections 40.4 (in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”), 40.10), 57-76, 84-90 1997-10-15 ss. 77, 78, 79 (where it enacts s. 39), 80-83
1995, c. 27	An Act respecting the Commission des droits de la personne et des droits de la jeunesse 1995-11-29 ss. 1-23, 25-41
1995, c. 33	An Act to amend the Act respecting the implementation of the reform of the Civil Code and other legislative provisions as regards security and the publication of rights 2000-11-07 s. 17
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	An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i>
1997-01-01	ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1 st par. except the words “in Québec”), 9, 11 (1 st , 3 rd par.) (4 th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1 st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 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
1997-01-01	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 (1 st par., the words “in Québec”) (2 nd par., 3 rd 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 (2 nd par.) (4 th par., the words “, or by an insurer or employee benefit plan, as the case may be”), 13 (2 nd 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 (2 nd par.), 22 (2 nd 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 1 st par., the words “otherwise binding the policy-holder” and except, in subpar. 3 of 1 st par., the words “administered by or on behalf of the policy-holder”), 39 (except, in subpar. 2 of 1 st par., the words “otherwise binding the plan administrator”) and except, in subpar. 3 of 1 st par., the words “binding the plan administrator”), 41, 42, 43 (1 st 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 3 rd 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 3 rd 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 3 rd par. of s. 3 of the Health Insurance Act), 89 (par. 2, 4 th 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 3 rd 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 3 rd par., the words “or institution”), 96, 97, 106-108, 117

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. d of subpar. 1 of 3 rd par. of R.S.Q., chapter U-1.1), 160, 167 (1 st par.), 169, and, as they do not apply to natural gas, ss. 25 (1 st par., subpar. 2), 31 (1 st par., subpar. 4), 86, 90-101, 147 1998-03-18 ss. 31 (1 st par. (subpar. 2, 5)), 32 (par. 3), 114 (par. 4) [as they do not apply to natural gas] 1998-05-02 ss. 121, 123, 125, 133, 1 st par. of s. 16 of R.S.Q., chapter S-41, as enacted by s. 134, 136, 145, 164 and, as they do not apply to natural gas, subpar. 1 of 1 st par. of s. 25, subpar. 1 of 1 st par. of s. 31, par. 1 and 4 of s. 32, 48-51, 53, 54 and, as it does not apply to natural gas and petroleum products, subpar. 1 of 2 nd par. of s. 116 1998-08-11 s. 114 (par. 7) and, as it does not apply to natural gas, s. 114 (par. 6)

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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>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>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.

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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>

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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

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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

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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

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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

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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

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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

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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

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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

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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))

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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. 49	An Act respecting transport infrastructure partnerships 2007-08-15 ss. 23-27, 29
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))

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Reference	Title Date of coming into force
2001, c. 2	An Act to amend the Election Act and other legislative provisions 2001-05-02 ss. 1-12, 14-21, 23-25, 32-37, 38 (par. 1), 40-44, 48, 50-57
2001, c. 6	An Act to amend the Forest Act and other legislative provisions 2001-06-27 ss. 3-25, 27-29, 31, 34, 35 (to the extent that it enacts s. 43.2), 37, 48, 49, 53, 55, 56 (par. 2, 3), 59, 61, 64-69, 70 (par. 1), 71 (except for s. 84.8 that it enacts), 74-76, 78 (except for ss. 92.0.5 and 92.0.6 that it enacts), 79-90, 91 (except for s. 104.1 that it enacts), 92-98, 99 (par. 1), 100-102, 104-118, 119 (par. 1-4, 8), 120, 121, 122 (except for ss. 184 (2 nd par.), 186.7 (1 st par. (subpar. 3)) and 186.9 that it enacts), 123-129, 131-154, 157 (par. 1), 159, 160, 162, 163, 168, 170-172, 174-176, 182-188 2001-09-01 s. 169 2002-01-01 ss. 164-167, 173 2002-04-01 ss. 1, 54, 58, 158 2002-09-01 ss. 26, 161 2005-11-24 ss. 119 (par. 7), 122 (to the extent that it enacts s. 186.9) 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 (1 st par. (subpar. 3))) 2008-04-01 ss. 60, 77, 130
2001, c. 9	An Act respecting parental insurance 2005-01-10 ss. 82 (to the extent that it concerns the Conseil de gestion de l'assurance parentale), 85 (to the extent that it concerns the Conseil de gestion de l'assurance parentale), 89, 90, 91 (except 2 nd par. (subpar. 2)), 92-110, 111 (except par. 1), 112-120, 152 2005-08-22 any portion not yet in force of s. 88 2005-10-19 s. 150 2005-11-16 any portion not yet in force of s. 82 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 2006-01-01 any other section not yet in force * 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.
2001, c. 11	An Act respecting the Bibliothèque nationale du Québec and amending various legislative provisions 2002-03-04 ss. 1-34
2001, c. 12	Geologists Act 2001-08-22 ss. 1-24
2001, c. 15	An Act respecting transportation services by taxi 2002-05-15 ss. 10 (3 rd par.), 79 (1 st par. (subpar. 4, 8)) 2002-06-05 ss. 12 (4 th par.), 88 2002-06-30 ss. 1-9, 10 (1 st , 2 nd par.), 11, 12 (1 st , 2 nd , 3 rd par.), 13-17, 18 (except 3 rd par. (subpar. 1)), 19-25, 26 (except 1 st par. (subpar. 3)), 27-34, 48-71, 79 (1 st par. (subpar. 1-3, 5-7, 9-12), 2 nd , 3 rd , 4 th par.), 80-87, 89-134, 139-151
2001, c. 19	An Act concerning the organization of police services 2001-10-10 s. 1 (par. 1)
2001, c. 23	An Act respecting public transit authorities 2002-02-13 s. 208
2001, c. 24	An Act to amend the Act respecting health services and social services and other legislative provisions 2001-06-29 ss. 6, 7 (to the extent that it introduces s. 126.2 (2 nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 8, 11

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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>
	2001-12-19 ss. 1, 2, 55, 56, 58-61, 63, 65, 66, 67 (to the extent that it replaces s. 397.3 of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 68-78, 80-82, 85, 87, 92, 106, 108, 109
	2002-04-01 s. 64
	2002-05-01 ss. 36-38
	2002-08-01 ss. 5, 7 (to the extent that it introduces s. 126.2 (3 rd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 9, 10, 12-34, 39-42, 46, 47, 50-52, 84, 90, 91, 94-101, 104, 107
2001, c. 26	An Act to amend the Labour Code, to establish the Commission des relations du travail and to amend other legislative provisions
	2002-02-13 ss. 63 (where it enacts ss. 137.11-137.16 of the Labour Code (R.S.Q., chapter C-27)), 207
	2002-10-02 s. 63 (where it enacts ss. 137.17-137.39 of the Labour Code)
	2002-10-23 ss. 63 (where it enacts ss. 113, 137.62, 137.63 of the Labour Code), 139, 209, 220
	2002-11-25 s. 63 (where it enacts s. 112 of the Labour Code)
	2002-11-25 ss. 1-11, 12 (par. 1), 13-24, 25 (par. 2, 3), 26-30, 32 (where it enacts ss. 45.1, 45.2 of the Labour Code), 33-41, 43, 46, 48, 49, 52-56, 59, 63 (where it enacts ss. 114 (except with respect to a complaint, other than that provided for in s. 47.3 of the Labour Code, alleging a contravention of s. 47.2 of the Code), 115, 116 (1 st par.), 117-132, 134-137.10, 137.40-137.61 of the Labour Code), 64 (except par. 3 where it enacts s. 138 (1 st par. (subpar. <i>g</i> , <i>h</i>)) of the Labour Code), 65-72, 83-92, 94-125, 127, 131, 140-150, 151 (par. 1-23, 25), 152-157, 160-172, 174-181, 182 (par. 1, 2, 4), 183-201, 203-205, 208, 210, 212-219
	2003-04-01 s. 138
	2003-09-01 s. 63 (where it enacts s. 133 of the Labour Code)
	2004-01-01 s. 63 (where it enacts ss. 114 (with respect to a complaint, other than that provided for in s. 47.3 of the Labour Code, alleging a contravention of s. 47.2 of the Code), 116 (2 nd par.) of the Labour Code)
2001, c. 29	An Act to amend the Highway Safety Code as regards alcohol-impaired driving
	2002-04-21 ss. 3, 4, 21
	2002-10-27 ss. 12, 13, 15
2001, c. 32	An Act to establish a legal framework for information technology
	2001-10-17 s. 104
	2001-11-01 ss. 1-103
2001, c. 35	An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions
	2004-07-15 s. 35
	2004-12-08 s. 30
	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

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Reference	Title Date of coming into force
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))
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

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Reference	Title Date of coming into force
2002, c. 24	An Act respecting the Québec correctional system – <i>Cont'd</i> 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
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

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Reference	Title Date of coming into force
2002, c. 33	An Act to amend the Professional Code and other legislative provisions as regards the health sector – <i>Cont'd</i>
2003-06-01	ss. 1 (where it replaces s. 37 (par. <i>c, m, n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 4 (where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 12 (where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 17 (where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9))
2002, c. 41	An Act respecting the Observatoire québécois de la mondialisation
2003-01-15	ss. 1-35
2002, c. 45	An Act respecting the 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.)
2009-01-01	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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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 s. 148 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))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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 2007-06-15 ss. 35-39, 42-52, 54, 56 2007-10-01 ss. 33, 34
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. 12	An Act to amend the Courts of Justice Act and other legislative provisions as regards the status of justices of the peace 2007-02-21 ss. 1 (ss. 175-177, 178 (2 nd par.), 179 of the Courts of Justice Act (R.S.Q., chapter T-16)), 2-8
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 2007-11-07 s. 5 (par. 2-4)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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)
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 2007-10-04 s. 15
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))
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 2007-02-14 ss. 244-246, 339 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,") 2007-03-05 ss. 1 (1 st par.), 4, 6-8, 10-12, 18, 22, 57 (par. 2) 2007-03-15 ss. 5 (for all matters other than those contemplated by Order in Council 53-2006 dated 1 February 2006), 90 (1 st par.) (for all matters other than those contemplated by Order in Council 53-2006 dated 1 February 2006) 2007-03-15 ss. 1 (2 nd par., 3 rd par.), 3 (the words "During the year that precedes the end of the Director's term or as soon as the office becomes vacant,"), 9, 13-17, 19-21, 23-56, 57 (par. 1), 58-88, 90 (2 nd par., 3 rd par.), 91-94
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2005, c. 40	An Act to amend the Act respecting prescription drug insurance and other legislative provisions – <i>Cont'd</i> 2007-04-11 ss. 9, 15-17, 20, 22 (par. 3), 23 (to the extent that it enacts ss. 60.1-60.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 28 (to the extent that it enacts ss. 84.1, 84.2, 84.4 of the Act respecting prescription drug insurance), 38, 42, 44, 45 2007-10-01 s. 8
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 2007-12-31 ss. 9 (par. 1, 2, 5 (to the extent that it concerns reserved designations)), 58, 74
2006, c. 17	An Act to amend the Election Act to encourage and facilitate voting 2007-02-15 s. 15 (insofar as it enacts ss. 301.19-301.22) 2007-02-15 ss. 13 (insofar as it enacts s. 204 (only for the purposes of the implementation of s. 301.19 (par. 3))), 15 (insofar as it enacts s. 263 (only for the purposes of the implementation of s. 301.21))
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
2006, c. 26	An Act to amend the Act respecting the Conservatoire de musique et d'art dramatique du Québec 2007-03-31 ss. 3, 4, 7, 8, 10, 11, 13, 16, 19, 20 2007-09-01 ss. 5, 6
2006, c. 34	An Act to amend the Youth Protection Act and other legislative provisions 2007-07-09 ss. 1-7, 9, 10 (except par. 3), 11-32, 33 (except. par. 1), 34, 37, 38, 40-69, 71-75, 78 2007-11-01 ss. 8, 35, 70 (insofar as it enacts s. 132 (1 st par. (subpar. k)) of the Youth Protection Act (R.S.Q., chapter P-34.1))
2006, c. 41	An Act to amend the Crime Victims Compensation Act and other legislative provisions 2007-01-16 ss. 2 (to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6)), 3, 4, 9 (to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions), 10 2007-03-22 ss. 1, 2 (except to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6), already in force), 5-8, 9 (except to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions, already in force)
2006, c. 43	An Act to amend the Act respecting health services and social services and other legislative provisions 2007-03-01 ss. 1, 3, 7, 8, 15, 17, 32, 53 2008-01-01 ss. 2, 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, 9-14, 16, 18-31, 33-43, 45-52, 54-57

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2006, c. 49	An Act respecting the Commission administrative des régimes de retraite et d'assurances 2007-05-09 ss. 11-26, 135
2007, c. 3	An Act to amend the Act to foster the development of manpower training and other legislative provisions 2008-01-01 ss. 5 (par. 2), 7, 8, 14, 15 (par. 3), 17, 18, 23 (par. 2) (to the extent that it enacts s. 27 (par. 5) of the Act to promote workforce skills development and recognition (R.S.Q., chapter D-7.1)), 55

**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2007**

Provisions not in force on 31 December 2007 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</i> .1, <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

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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

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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. 29, 30, 55, 76
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

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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)

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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. 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
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

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Reference	Title
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
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)

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Reference	Title
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. 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
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)

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Reference	Title
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>i</i>)) of the Professional Code (R.S.Q., chapter C-26)), 10 (where it replaces s. 12 of the Nurses Act (R.S.Q., chapter I-8))
2002, c. 34	An Act respecting the Commission des droits de la personne et des droits de la jeunesse s. 1
2002, c. 45	An Act respecting the 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 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

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Reference	Title
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, 58 (except to the extent that it enacts s. 520.2 (1 st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2)), 59, 73-75
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 s. 1 (to the extent that it enacts s. 174 of the Courts of Justice Act (R.S.Q., chapter T-16))
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 s. 73

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Reference	Title
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. 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
2005, c. 32	An Act to amend the Act respecting health services and social services and other legislative provisions ss. 25 (par. 4), 50, 184 (par. 3), 189, 221, 228, 229, 239 (1 st par., 3 rd par., 4 th 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), 287 (par. 1), 288 (ss. 2.0.1 - 2.0.5), 295, 302, 303, 304, 308 (par. 39), 322

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Reference	Title
2005, c. 34	An Act respecting the Director of Criminal and Penal Prosecutions s. 89 (except for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director)
2005, c. 38	Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements ss. 283, 284
2005, c. 39	An Act to amend the Act respecting owners and operators of heavy vehicles and other legislative provisions 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
2005, c. 40	An Act to amend the Act respecting prescription drug insurance and other legislative provisions ss. 10, 22 (except par. 1, 3), 23 (except to the extent that it enacts ss. 60.1-60.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 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), 27 (except par. 2), 28 (except to the extent that it enacts ss. 84.1, 84.2, 84.4 of the Act respecting prescription drug insurance), 31, 43
2005, c. 41	An Act to amend the Courts of Justice Act and the Act respecting municipal courts s. 20
2006, c. 4	An Act respecting reserved designations and added-value claims ss. 1-6, 9 (except par. 1, 2, 5 (to the extent that it concerns reserved designations)), 10, 11, 15, 30-57, 59-70, 72, 73, 75-78
2006, c. 11	An Act to facilitate organ donation ss. 1-4
2006, c. 17	An Act to amend the Election Act to encourage and facilitate voting ss. 2, 3, 4, 13 (except insofar as it enacts s. 204 (only for the purposes of the implementation of s. 301.19 (par. 3))), 14 (insofar as it enacts, in s. 227 (1 st 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 (1 st par. (subpar. 1), 2 nd par., 3 rd par.), 263 (except for the purposes of the implementation of s. 301.21), 264-280, 297, 301.18 (2 nd par.)), 19 (insofar as it enacts, in s. 327 (1 st par.), the words “and at the returning officer’s office”), 21, 24
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. 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. 10 (par. 3), 33 (par. 1), 36, 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)), 70 (except insofar as it enacts s. 132 (1 st par. (subpar. <i>k</i>)) of the Youth Protection Act)
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 57	An Act respecting the Centre de la francophonie des Amériques ss. 1-44
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
2007, c. 2	An Act to implement the Convention on International Interests in Mobile Equipment and the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment ss. 1-5
2007, c. 21	An Act to amend the Act respecting the Régie de l'assurance maladie du Québec and to amend other legislative provisions ss. 10, 32; ss. 21, 30, 31 come into force on the date of coming into force of s. 23 (1 st par. (subpar. 1)) of the Act respecting contracting by public bodies (2006, chapter 29)
2007, c. 25	An Act to amend the Professional Code and the Pharmacy Act ss. 3-6, 10
2007, c. 30	An Act to protect persons with regard to activities involving firearms and amending the Act respecting safety in sports ss. 1-26
2007, c. 31	An Act to amend the Act respecting the Régie de l'assurance maladie du Québec, the Health Insurance Act and the Act respecting health services and social services s. 6 comes into force on the date of coming into force of s. 520.9 (1 st par. (subpar. 2)) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)
2007, c. 32	An Act to amend the Act respecting Services Québec and other legislative provisions ss. 1-15

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2007, c. 34	An Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity ss. 4-15
2007, c. 38	An Act to promote the maintenance and renewal of public infrastructures ss. 1-8
2007, c. 39	An Act to amend the Forest Act and other legislative provisions s. 34
2007, c. 40	An Act to amend the Highway Safety Code and the Regulation respecting demerit points ss. 1, 6-57, 59, 60, 63, 64, 66-78, 82-88, 92, 93, 95-101, 103, 105
2007, c. 41	An Act to amend the Financial Administration Act and the Act respecting the Ministère des Finances ss. 1-6
2007, c. 42	An Act to amend the Professional Code and the Chartered Accountants Act in respect of public accountancy ss. 1-7
2007, c. 43	An Act to amend various legislative provisions concerning pension plans in the public sector ss. 4, 6-9, 11, 13, 23-25, 26 (par. 2), 27-29, 33-37, 39 (par. 2), 40, 41, 53, 54, 59-64, 68, 71, 75, 76, 77 (par. 2), 80, 81, 82 (par. 2-4), 83, 89-91, 94, 98, 100, 101, 104-107, 110, 115, 117, 119-121, 125, 126, 128, 129, 140, 144-153, 154 (par. 2), 157-161, 167-170
2007, c. 49	An Act respecting Ville de Lévis ss. 1-11

INFORMATION REQUIRED BY LAW TO BE PUBLISHED

None in 2007.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 45

AN ACT RESPECTING THE KNOWLTON GOLF CLUB INC.

Bill 200

Introduced by Mr. Pierre Paradis, Member for Brome-Missisquoi

Introduced 10 May 2007

Passed in principle 21 June 2007

Passed 21 June 2007

Assented to 21 June 2007

Coming into force: 21 June 2007

Legislation amended: None



Chapter 45

AN ACT RESPECTING THE KNOWLTON GOLF CLUB INC.

[Assented to 21 June 2007]

Preamble.

AS The Knowlton Golf Club inc. was incorporated under the name Knowlton Golf Club on 20 December 1920 by letters patent issued under Part I of The Quebec Companies' Act, 1920, as the company changed its name to The Knowlton Golf Club inc. and, in French, Le Club de Golf Knowlton inc. by filing the appropriate by-law with the Inspector General of Financial Institutions, and as supplementary letters patent changing its capital stock were issued on 13 September 1977;

AS its authorized capital stock consists of 1,000 common shares without par value;

AS, on 30 November 2006, the date of the end of its last fiscal year, the company had 772 common shares issued and outstanding;

AS the company's chief aim is to operate a golf club solely for social and sporting purposes;

AS the manner in which the company has engaged in activities and the objects it has pursued until now have been similar to those of a non-profit legal person;

AS it appears necessary to the company that it be continued as a non-profit legal person governed by Part III of the Companies Act (R.S.Q., chapter C-38);

AS a notice stating the company's intention of being so continued has been sent to all shareholders of record;

AS the company has had a notice stating that intention published in the local newspaper for the benefit of shareholders who cannot be found;

AS the Companies Act does not permit the company to be continued under Part III of that Act;

AS it is expedient that the company be authorized to apply for continuation under Part III of the Companies Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Letters patent.

1. The Knowlton Golf Club inc. is authorized to apply for the issue of letters patent under section 221 of the Companies Act (R.S.Q., chapter C-38) to constitute its members as a legal person governed by Part III of that Act.

Effect.

2. On the date the letters patent are issued,

(a) the authorized capital stock of the company and all its issued shares, including the 772 common shares issued and outstanding on 30 November 2006, are cancelled;

(b) the holders of the 772 common shares issued and outstanding become members of the legal person; and

(c) the amounts paid on the shares become claims of the shareholders against the legal person, repayable on the winding-up or dissolution of the legal person immediately after payment of the other creditors.

Coming into force.

3. This Act comes into force on 21 June 2007.

2007, chapter 46

AN ACT RESPECTING AN IMMOVABLE OF THE CADASTRE OF THE TOWNSHIP OF LETELLIER

Bill 202

Introduced by Madam Lorraine Richard, Member for Duplessis

Introduced 15 May 2007

Passed in principle 21 June 2007

Passed 21 June 2007

Assented to 21 June 2007

Coming into force: 21 June 2007

Legislation amended: None



Chapter 46

AN ACT RESPECTING AN IMMOVABLE OF THE CADASTRE OF THE TOWNSHIP OF LETELLIER

[Assented to 21 June 2007]

Preamble.

AS, on 4 March 2005, Ville de Sept-Îles caused lot 2 828 865 of the cadastre of Québec to be judicially sold, and purchased the lot for the amount of unpaid taxes, following a seizure initiated prior to the cadastral renovation of former lot 43A-2 of Range 1, village of Sept-Îles, township of Letellier, registration division of Sept-Îles;

AS the land surveyor responsible for the cadastral renovation wrongly grouped together two lots, that is, lots 43A-2 and 43A-1, both of Range 1, village of Sept-Îles, township of Letellier, registration division of Sept-Îles, in order to constitute renovated lot 2 828 865, and this error was subsequently corrected after the judicial sale, that is, on 16 March 2006;

AS the correction has no retroactive effect and the error resulting from the cadastral reform nullified the judicial sale;

AS there is good reason to validate the judicial sale of 4 March 2005, to confirm the title of Ville de Sept-Îles to the immovable that was judicially sold, namely lot 43A-2, and to nullify the effects of the sale on the wrongly grouped lot, namely lot 43A-1;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Judicial sale valid.

1. The judicial sale of lot 2 828 865 of the cadastre of Québec on 4 March 2005, as published at the registry office of the registration division of Sept-Îles under number 12 126 523, is declared valid and may not be contested or annulled for any irregularity or illegality.

Title confirmed.

2. The title of Ville de Sept-Îles to lot 2 828 865 of the cadastre of Québec, corresponding to former lot 43A-2 of Range 1, village of Sept-Îles, township of Letellier, registration division of Sept-Îles, resulting from the judicial sale is confirmed.

Effects declared nul.

3. The effects of the judicial sale on lot 43A-1 of Range 1, village of Sept-Îles, township of Letellier, registration division of Sept-Îles, corresponding to lot 3 683 534 of the cadastre of Québec, are declared null, and the entries relating to the sale that were registered in the land register against that lot are declared invalid, are deemed never to have been registered, and in no way

affect the rights of any holder of a real right in lot 3 683 534, in particular the Quebec North Shore and Labrador Railway Company Inc./Compagnie de chemin de fer du Littoral Nord de Québec et du Labrador inc.

- Registration. **4.** This Act is to be published by registering the appropriate entries against lots 2 828 865 and 3 683 534 of the cadastre of Québec, following the presentation of a true copy of this Act at the registry office of the registration division of Sept-Îles.
- Case pending. **5.** This Act does not affect a case pending on 11 September 2006.
- Coming into force. **6.** This Act comes into force on 21 June 2007.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 47

AN ACT RESPECTING VILLE DE SOREL-TRACY

Bill 203

Introduced by Mr. Sylvain Simard, Member for Richelieu

Introduced 15 May 2007

Passed in principle 21 June 2007

Passed 21 June 2007

Assented to 21 June 2007

Coming into force: 21 June 2007

Legislation amended: None



Chapter 47

AN ACT RESPECTING VILLE DE SOREL-TRACY

[Assented to 21 June 2007]

Preamble.	AS it is in the interest of Ville de Sorel-Tracy that it be granted certain powers; THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:
Tax remission.	1. Ville de Sorel-Tracy is authorized to grant to 9145-2011 Québec inc. a full or partial remission of municipal taxes and dues, including any interest owing or that may become owing on those amounts, with regard to the immovable known and designated as lot number 2 933 776 of the cadastre of Québec, registration division of Richelieu, and to the immovables standing on that lot, situated at 1640 route Marie-Victorin, in Sorel-Tracy.
Penalty.	The first paragraph also applies to any penalty added under section 250.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) to the amount of exigible municipal taxes referred to in that section.
Time limit.	The first and second paragraphs cease to apply on 21 June 2009.
Applicability.	2. Section 1 applies despite the Municipal Aid Prohibition Act (R.S.Q., chapter I-15) and section 481 of the Cities and Towns Act (R.S.Q., chapter C-19).
Time limit extension.	3. The city may, by by-law approved by the Minister of Municipal Affairs and Regions, extend the time limit set out in section 1.
Coming into force.	4. This Act comes into force on 21 June 2007.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 48

AN ACT RESPECTING VILLE DE SAINT-AUGUSTIN-DE- DESMAURES

Bill 213

Introduced by Mr. Éric Caire, Member for La Peltrie

Introduced 12 December 2007

Passed in principle 13 December 2007

Passed 13 December 2007

Assented to 13 December 2007

Coming into force: 13 December 2007

Legislation amended: None



Chapter 48

AN ACT RESPECTING VILLE DE SAINT-AUGUSTIN-DE- DESMAURES

[Assented to 13 December 2007]

Preamble.	AS it is in the interest of Ville de Saint-Augustin-de-Desmaures that certain rules be amended as regards the use of land for residential purposes;
	THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:
Use deemed consistent.	1. The use of the land described in the schedule, for the purpose of receiving the three residences that are situated at 300, 304 and 308 Chemin du Roy in the territory of Ville de Saint-Augustin-de-Desmaures and that must be moved for civil protection reasons, is deemed to be consistent with any municipal by-law governing the authorized uses of that land.
Effect.	2. The use provided for in section 1 has the same effect as a use for purposes other than agriculture for the purposes of sections 58 to 58.5 of the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1), and the scope of the conclusion of decision 321895 of the Commission de protection du territoire agricole du Québec, dated 17 October 2001, is extended accordingly.
Coming into force.	3. This Act comes into force on 13 December 2007.

SCHEDULE
(Section 1)

Technical description of a parcel of land known and designated as follows:

Lot: 2 815 045 pt

Of irregular shape, bounded northerly by lots 2 814 831 and 2 814 830 (Chemin du Roy), measuring successively along that boundary twenty-two metres and ninety-five hundredths (22.95 m) along the arc of a circle with a radius of two thousand four hundred and forty-two metres and seventy-five hundredths (2,442.75 m), nineteen metres and twenty-three hundredths (19.23 m) on a bearing of $97^{\circ}35'34''$ and fifty-four metres and ninety-nine hundredths (54.99 m) along the arc of a circle of seven hundred and forty-two metres and seventy-five hundredths (742.75 m); northeasterly by lot 2 815 050, measuring along that boundary eighty-nine metres and sixty-one hundredths (89.61 m) on a bearing of $135^{\circ}23'10''$; southwesterly by a part of lot 2 815 045, measuring along that boundary twenty metres and forty-nine hundredths (20.49 m) on a bearing of $299^{\circ}52'47''$; southerly by a part of lot 2 815 045, measuring successively along that boundary twenty-six metres and fifty-three hundredths (26.53 m) on a bearing of $282^{\circ}31'41''$, forty-three metres and twenty-five hundredths (43.25 m) on a bearing of $272^{\circ}04'36''$ and sixty-three metres and twenty-nine hundredths (63.29 m) on a bearing of $277^{\circ}03'17''$; southwesterly by a part of lot 2 815 045, measuring along that boundary twenty metres and thirty hundredths (20.30 m) on a bearing of $316^{\circ}20'20''$ and westerly by a part of lot 2 815 045, measuring along that boundary thirty-eight metres and eighty-four hundredths (38.84 m) on a bearing of $7^{\circ}03'17''$. Comprising an area of six thousand two hundred and thirty-two square metres and one tenth.

(A: 6,232.1 m²)

The whole as shown on the plan prepared by Michel Bédard, land surveyor, in Saint-Augustin-de-Desmaures on 6 December 2007 under No. 7655 of his minutes.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 49
AN ACT RESPECTING VILLE DE LÉVIS

Bill 204

Introduced by Mr. Christian Lévesque, Member for Lévis

Introduced 10 May 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

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

Legislation amended: None



Chapter 49

AN ACT RESPECTING VILLE DE LÉVIS

[Assented to 21 December 2007]

Preamble.

AS Société en commandite Rabaska has made it known that it wishes to construct and operate a liquefied natural gas (LNG) terminal and pipeline in the territory of Ville de Lévis (the city);

AS the realization of that project is contingent on certain actions by the Government or one of its ministers or bodies, in particular under the Environment Quality Act (R.S.Q., chapter Q-2), the Watercourses Act (R.S.Q., chapter R-13), the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1) and the Act respecting land use planning and development (R.S.Q., chapter A-19.1);

AS Société en commandite Rabaska must acquire land and obtain servitudes in order to realize the project;

AS it is necessary, to the extent that those actions are taken and in order to allow the realization of the project, to set certain conditions and determine the municipal taxes payable on the project;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Definitions:

I. In this Act, unless the context indicates otherwise,

“operations start date”;

(1) “operations start date” means the date occurring one week before the arrival of the third LNG tanker at the LNG terminal;

“construction start date”;

(2) “construction start date” means the first of the month following the month in which the first contractor mobilizes on the project site by parking construction site trailers or otherwise;

“project”;

(3) “project” means

(a) an LNG terminal and all the related equipment and facilities, including

i. marine import facilities consisting of a jetty designed to accommodate LNG tankers, unloading arms, pumps and all the ancillary infrastructures required to unload liquefied natural gas from tankers;

ii. cryogenic unloading lines for LNG transfer from the jetty to the storage tanks;

iii. two storage tanks with an individual capacity of 160,000 m³ each;

iv. gasification, pipeline injection and metering facilities with a design capacity of 14,158,415 m³ of gas per day (500 million ft³/day);

(b) an LNG pipeline approximately 42 kilometres long that may run from the LNG terminal located in the Desjardins borough, through the lots and watercourses mentioned in Schedule A, to the interconnection with the Trans Québec & Maritimes Pipeline Inc. pipeline located in the Chutes-de-la-Chaudière borough;

(c) the land whose technical description is given in Schedule B; and

(d) the rights to be obtained from the competent authority on the part of the bed and shore of the St. Lawrence River on which the works required to operate the terminal are to be constructed;

“municipal taxes”.

(4) “municipal taxes” means the aggregate of the municipal, property and personal taxes payable by the project owner, any tariff payable under sections 244.1 and following of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), any permit fees and any payment or transfer of land for park purposes relating to the project, and the transfer duties payable under the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) for the land acquired for the project.

Immovables.

2. Despite section 32 of the Act respecting municipal taxation, the project’s immovables are to be entered on the assessment roll of the city on the operations start date.

Annual amount.

3. From the construction start date to the operations start date, the project owner is to pay the city an annual amount of \$400,000, payable in four instalments on the first day of each quarter.

Payments.

4. As of the operations start date, the project owner is to pay the city, for each full year,

(1) \$7,000,000 per year for the first 5 years;

(2) \$7,500,000 per year from the 6th year to the end of the 10th year;

(3) \$8,500,000 per year from the 11th year to the end of the 15th year;

(4) \$10,000,000 per year from the 16th year to the end of the 20th year; and

(5) \$11,000,000 per year from the 21st year to the end of the 50th year.

Instalments.

Those amounts are payable in four instalments on the first day of each quarter.

First year.

Unless the operations start date is 1 January and the first year is a full year of operations, the amount payable to the city by the project owner for the first year is the aggregate of

(1) the amount specified in section 3, adjusted in proportion to the number of days in that year before the operations start date; and

(2) the amount specified in subparagraph 1 of the first paragraph, adjusted in proportion to the number of days in that year from the operations start date to 31 December.

Notice.

5. Section 4 ceases to have effect the day after the 35th, 40th or 45th anniversary of the operations start date if the project owner sends a notice to that effect to the clerk of the city and to the Minister of Municipal Affairs and Regions six months prior to that day, subject to any postponement that may result from the application of the second paragraph.

Interruption.

If project operations are interrupted at any time after the 20th full year of project operations, the special scheme established by this Act is extended for a period equivalent to the interruption. In such a case, the project owner's financial contribution under sections 4 and 8 is reduced to 75% of that payable for the first full year following the beginning of the interruption, to 50% for the second year and to 25% for the following years until the end of the interruption. Payment of the full contribution resumes at the beginning of the year following that in which the interruption ended, and the amount of that contribution, on resumption of project operations, is that paid by the project owner immediately before the interruption.

Obligation.

If the project owner decides to permanently terminate construction of the project or project operations, the project owner's obligation to pay the amounts specified in sections 3, 4 and 8 and in this section ceases on the later of the date on which the premises are restored to their former state in accordance with any applicable legislative provision and the date on which the city and the Minister of Municipal Affairs and Regions receive a notice to that effect. The project owner's contribution for the year in progress is computed in proportion to the number of days in that year before the later of those dates. The project hence ceases to be subject to the special scheme established by this Act.

Municipal taxes.

6. The amounts paid by the project owner under sections 3, 4, 5 and 8 are paid as municipal taxes and the project owner may not be required to pay any other amount as municipal taxes except

(1) amounts that could be required by the city in future under a mode of tariffing within the meaning of the Act respecting municipal taxation, as it reads on 21 December 2007, to finance property or services relating to a power the city does not hold at that time;

(2) amounts the city needs in order to acquire property or services specifically required by the project owner or required by a government authority in light of the nature of the project; and

(3) a maximum amount of \$5,850,000, being the project owner's contribution toward the cost to the city of constructing an access road to the main onshore site of the LNG terminal from Lallemand road and of extending the water main along highway 132 to the easternmost point of the LNG terminal site as provided for in Schedule C.

Special scheme.

7. If the LNG pipeline is not built by the LNG terminal owner or if that owner transfers the LNG pipeline to a third person, it ceases to be subject to the special scheme established by this Act, and the municipal taxes payable by the third person in respect of the LNG pipeline are deducted from the amounts otherwise payable by the project owner for the project.

Financial contribution.

8. As of the completion date of work to increase the LNG storage capacity or the gasification capacity of the LNG terminal, the project owner's financial contribution under section 4 is increased by an amount equal to the proportion that the amounts invested to that end are of the initial investment required for the project.

Amount payable.

Unless the completion date is 1 January, the amount payable to the city by the project owner for the year in which the work is completed is the aggregate of

(1) the amount specified in section 4, adjusted in proportion to the number of days in that year before the completion date; and

(2) the amount determined under the first paragraph, adjusted in proportion to the number of days in that year from the completion date to 31 December.

Right to use.

9. The right to use the project's immovables and the right to use any new facilities for the purpose of operating an LNG terminal and LNG pipeline are maintained, despite any interruption in project operations, so long as the project owner pays the city the amounts payable under this Act.

Applicability.

The first paragraph applies to the extent that the project owner has obtained from the city any permit, authorization or certificate required under the city's planning by-laws for construction of the project.

New facilities.

10. If new facilities are required, after the operations start date, to increase the LNG storage capacity or the gasification capacity of the LNG terminal, they must be located within the area described in Schedule D and comply with the planning by-laws in force at the time the building permit for those facilities is issued.

Authorization certificate.

The Minister of Sustainable Development, Environment and Parks or the Government may not issue an authorization certificate under the Environment

Quality Act (R.S.Q., chapter Q-2) for the work required to add the new facilities in the area referred to in the first paragraph without having consulted the city about security issues. If the city does not respond within 60 days, its opinion is no longer required.

Effect.

11. This Act ceases to have effect on the date the project owner is no longer required to pay amounts under this Act.

Coming into force.

12. This Act comes into force on the date to be set by the Government.

SCHEDULE A

Lots of the cadastre of Québec, registration division of Lévis, and watercourses through which the LNG pipeline is to run:

(1) LOTS:

3 020 276, 3 021 213, 3 020 272, 3 020 273, 3 021 214, 2 360 748, 2 360 726, 2 489 886, 2 489 887, 2 360 583, 2 359 834, 2 359 820, 2 489 889, 2 360 785, 2 359 815, 2 489 883, 2 489 884, 2 359 788, 2 359 778, 2 359 777, 2 360 700, 2 360 702, 2 359 776, 2 359 784, 2 489 817, 2 359 435, 2 489 835, 2 359 422, 2 359 419, 2 359 417, 2 359 392, 2 359 402, 2 359 385, 2 359 386, 2 489 805, 2 059 697, 2 059 696, 2 295 895, 2 059 695, 2 059 694, 2 295 914, 2 059 693, 2 059 690, 2 059 691, 2 059 675, 2 059 692, 2 295 798, 2 059 674, 2 059 682, 2 059 667, 2 059 681, 2 295 997, 2 295 998, 2 059 628, 2 059 627, 2 059 626, 2 059 629, 2 296 070, 2 059 622, 2 059 527, 2 059 526, 2 059 525, 2 059 524, 2 295 994, 2 059 546, 2 295 965, 2 295 966, 2 059 541, 2 059 545, 2 059 540, 2 059 539, 2 059 538, 2 059 537, 2 059 536, 2 059 493, 2 059 890, 2 296 069, 2 295 951, 2 059 471, 2 059 421, 2 295 945, 2 059 422, 2 296 114, 2 059 395, 2 059 387, 2 059 331, 2 059 342, 2 295 932, 2 059 303, 2 662 049, 2 059 301, 2 295 921, 2 295 922, 2 059 300, 2 059 281, 2 059 280, 2 295 856, 2 059 279, 2 059 278, 2 059 290, 2 059 289, 2 059 288, 2 059 286, 2 059 285, 2 059 287, 2 059 982, 2 059 981, 2 059 972, 2 059 975, 2 059 971, 2 059 226, 2 295 794, 2 384 201, 2 384 210, 2 384 212, 2 384 226, 2 384 233, 2 384 247, 2 384 274, 2 384 318, 2 384 351, 2 384 395, 2 384 414, 2 384 426, 2 384 425, 2 384 421, 2 384 420, 2 849 369, 2 849 365, 2 848 894, 2 848 895, 2 848 896, 2 848 897, 2 848 898, 2 848 900, 2 848 902, 2 848 903, 2 848 904, 2 848 905, 2 848 906, 2 848 871, 2 848 907, 2 848 909, 2 848 908, 2 848 815, 2 848 808, 2 848 809, 2 845 675, 2 845 673, 2 845 669, 1 963 887, 1 964 994, 1 964 990, 1 962 943, 2 059 323, 2 059 385, 2 059 386, 2 059 523, 2 295 757, 2 295 790, 2 295 806, 2 295 933, 2 360 458, 2 360 578, 2 360 763, 2 489 453, 2 489 758, 2 602 248, 2 602 346, 2 845 682, 2 848 899, 2 849 059, 2 849 368, 2 849 372, 3 167 681, 2 059 223, 2 059 299, 2 059 518, 2 059 889, 2 295 753, 2 295 758, 2 295 789, 2 295 796, 2 295 920, 2 359 404, 2 359 835, 2 360 628, 2 384 427, 3 021 268, 3 167 707, 3 644 308, 3 742 177, 3 969 524, 3 977 544, 4 030 583, 4 030 585, 4 030 587, 4 030 770, 4 030 772, 4 030 792;

(2) WATERCOURSES:

The Chaudière, Etchemin and Beaurivage rivers.

SCHEDULE B

An immovable known and described as comprising the following lots:

(a) lot number THREE MILLION TWENTY-ONE THOUSAND TWO HUNDRED AND FIFTEEN (3 021 215) of the cadastre of Québec, registration division of Lévis;

(b) lot number THREE MILLION EIGHTEEN THOUSAND SEVEN HUNDRED AND TEN (3 018 710) of the cadastre of Québec, registration division of Lévis;

(c) lot number THREE MILLION TWENTY THOUSAND TWO HUNDRED AND SEVENTY-FOUR (3 020 274) of the cadastre of Québec, registration division of Lévis;

(d) lot number THREE MILLION EIGHTEEN THOUSAND EIGHT HUNDRED AND TWENTY-ONE (3 018 821) of the cadastre of Québec, registration division of Lévis;

(e) lot number THREE MILLION EIGHTEEN THOUSAND NINE HUNDRED AND THIRTY-TWO (3 018 932) of the cadastre of Québec, registration division of Lévis;

(f) lot number THREE MILLION NINETEEN THOUSAND ONE HUNDRED AND FIFTY-FIVE (3 019 155) of the cadastre of Québec, registration division of Lévis;

(g) lot number THREE MILLION EIGHTEEN THOUSAND EIGHT HUNDRED AND NINETY-ONE (3 018 891) of the cadastre of Québec, registration division of Lévis;

(h) lot number THREE MILLION TWENTY THOUSAND TWO HUNDRED AND SEVENTY-FIVE (3 020 275) of the cadastre of Québec, registration division of Lévis;

(i) lot number THREE MILLION FOUR HUNDRED AND ONE THOUSAND SIX HUNDRED AND FORTY-ONE (3 401 641) of the cadastre of Québec, registration division of Lévis;

(j) lot number THREE MILLION TWENTY THOUSAND TWO HUNDRED AND SIXTY-EIGHT (3 020 268) of the cadastre of Québec, registration division of Lévis;

(k) lot number THREE MILLION TWENTY-ONE THOUSAND FOUR HUNDRED AND THIRTY-NINE (3 021 439) of the cadastre of Québec, registration division of Lévis;

(l) lot number THREE MILLION TWENTY THOUSAND TWO HUNDRED AND SIXTY-NINE (3 020 269) of the cadastre of Québec, registration division of Lévis;

(m) lot number THREE MILLION TWENTY THOUSAND THREE HUNDRED AND SEVEN (3 020 307) of the cadastre of Québec, registration division of Lévis;

(n) lot number THREE MILLION EIGHTEEN THOUSAND AND FORTY-THREE (3 018 043) of the cadastre of Québec, registration division of Lévis;

(o) lot number THREE MILLION THREE HUNDRED AND SIX THOUSAND FOUR HUNDRED AND TWENTY-FIVE (3 306 425) of the cadastre of Québec, registration division of Lévis;

(p) lot number THREE MILLION TWENTY THOUSAND THREE HUNDRED AND EIGHT (3 020 308) of the cadastre of Québec, registration division of Lévis;

(q) lot number THREE MILLION NINETEEN THOUSAND ONE HUNDRED AND FIFTY-FOUR (3 019 154) of the cadastre of Québec, registration division of Lévis;

(r) lot number THREE MILLION TWENTY-ONE THOUSAND THREE HUNDRED AND TWENTY-EIGHT (3 021 328) of the cadastre of Québec, registration division of Lévis;

(s) lot number THREE MILLION TWENTY THOUSAND TWO HUNDRED AND SIXTY-FIVE (3 020 265) of the cadastre of Québec, registration division of Lévis;

(t) lot number THREE MILLION SEVENTEEN THOUSAND FOUR HUNDRED AND EIGHTY-EIGHT (3 017 488) of the cadastre of Québec, registration division of Lévis;

(u) lot number THREE MILLION SEVENTEEN THOUSAND SEVEN HUNDRED AND TEN (3 017 710) of the cadastre of Québec, registration division of Lévis;

(v) a parcel of land known and described as being part of lot 1 964 994 of the cadastre of Québec, on the date of this description, including its successor lots, the hydrographic and topographic entities, built-up sites or parts thereof within the perimeter commencing and more specifically described as follows:

Commencing at the intersection of the southeastern limit of lot 1 961 780 with the southwestern limit of lot 1 965 005; thence southeasterly along part of the northeastern limit of lot 1 964 994 on a bearing of 135°11'36" for a distance of twenty-two metres (22.00 m); thence southwesterly in a straight line through lot 1 964 994 on a bearing of 206°14'13" for a distance of one

hundred and fourteen metres and twenty-five hundredths (114.25 m); thence northwesterly in a straight line through lot 1 964 994 on a bearing of $315^{\circ}40'39''$ for a distance of sixty metres (60.00 m) to the southern corner of lot 1 961 779; thence northeasterly along the southeastern limit of lot 1 961 779 on a bearing of $46^{\circ}11'33''$ for a distance of fifty-seven metres (57.00 m) to the eastern corner of lot 1 961 779; thence northwesterly along part of the northeastern limit of lot 1 961 779 on a bearing of $315^{\circ}29'18''$ for a distance of forty-nine hundredths of a metre (0.49 m) to the southern corner of lot 1 961 780; thence northeasterly along the southeastern limit of lot 1 961 780 on a bearing of $45^{\circ}37'23''$ for a distance of fifty metres and fifty-six hundredths (50.56 m) to the point of commencement.

The said parcel of land so described contains four thousand three hundred and ninety-nine square metres and two tenths (4,399.2 m²).

The parcel of land described in this schedule is shown on the plan prepared at Lévis by Alain Carrier, land surveyor, on 27 November 2006 under number 2 741 of his minutes.

All bearings and coordinates shown on the plan mentioned in this technical description are in reference to the official plane coordinate system of Québec (SCOPQ), NAD 83, central meridian $70^{\circ}30'$ west, Zone 7. All measures are expressed in SI (International System) units.

SCHEDULE C

The access road to the main onshore site of the LNG terminal from Lallemand road is to be a lit road designed for heavy vehicle traffic whose paved portion is at least seven metres wide. The road is to start at Lallemand road north of autoroute 20, in the vicinity of the Lallemand interchange, and run eastward along autoroute 20 to the LNG terminal site for a distance of about 2.5 kilometres. So long as the road construction work is not completed, the project owner is to use a temporary access road to the LNG terminal construction site.

Work to extend the water main must be completed not later than one year after the project construction start date. The extension is to include a chlorination unit and a 300-millimetre water main as well as a pressure booster pump capable of maintaining a pressure of 414 kPa for an output of 2.273 cubic metres per minute at the interconnection with the conduit to be installed by the project owner at the easternmost point of the LNG terminal site (services corridor).

The project owner's contribution toward the cost of the road construction and water supply work is to be no greater than \$5,850,000, with the understanding that the project owner may review the detailed cost of the work.

Subject to the required authorizations, the city is to make a by-law to finance the work over 10 years. The project owner is to pay the principal of the loan up to \$5,850,000 and pay interest on that amount at a maximum annual rate of 5.5%.

SCHEDULE D

CANADA
PROVINCE OF QUÉBEC
REGISTRATION DIVISION OF LÉVIS

DESCRIPTION concerning parts of lots 3 018 710, 3 018 821, 3 018 891, 3 018 932, 3 019 155, 3 020 274, 3 020 275, 3 021 215 and 3 401 641 of the cadastre of Québec, Ville de Lévis.

A parcel of land known and described as being part of lots 3 018 710, 3 018 821, 3 018 891, 3 018 932, 3 019 155, 3 020 274, 3 020 275, 3 021 215 and 3 401 641 of the cadastre of Québec, on the date of this description, including their successor lots, the hydrographic and topographic entities, built-up sites or parts thereof within the perimeter and more specifically described as follows:

Commencing at the point of intersection of the southwestern limit of lot 3 401 641 with the northern limit of lot 3 021 268, being the northern side of the right of way of Autoroute Jean-Lesage; thence northwesterly along the southwestern limit of lot 3 401 641, on a bearing of 316°01'29" for a distance of six hundred and sixty-two metres and nine hundredths (662.09 m) to the site of the servitude in favour of Hydro-Québec; thence, being the southeastern side of the said site of servitude, northeasterly on a bearing of 59°14'40" for a distance of one thousand three hundred and sixty-five metres and eighty-three hundredths (1,365.83 m) to the northeastern limit of lot 3 021 215; thence, being the northeastern limit of lot 3 021 215, southeasterly on a bearing of 135°54'44" for a distance of one thousand one hundred and eighty-four metres and seventy-nine hundredths (1,184.79 m) to the northwestern side of the right of way of Autoroute Jean-Lesage; thence southwesterly along the northwestern side of the said right of way, on a bearing of 254°58'19" for a distance of one thousand one hundred and ninety-five metres and twenty-six hundredths (1,195.26 m); thence, along the said right of way, an arc of circle of three hundred and twenty metres and twenty-seven hundredths (320.27 m) having a radius of eight hundred and twenty-seven metres and fifty-one hundredths (827.51 m) subtended by a chord of three hundred and eighteen metres and twenty-seven hundredths (318.27 m), westerly on a bearing of 266°03'34"; then westerly on a bearing of 276°45'44" for a distance of sixty-six metres and ninety hundredths (66.90 m) to the point of commencement.

The said parcel of land so described contains one million two hundred and eighty-four thousand nine hundred and twenty square metres and five tenths (1,284,920.5 m²), or 128.49 hectares.

The parcel of land described in this schedule is shown on the plan prepared at Lévis by Alain Carrier, land surveyor, on 27 November 2006 under number 2 740 of his minutes.

All bearings and coordinates shown on the plan mentioned 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.

Prepared by Alain Carrier, land surveyor, Lévis, 27 November 2006, Minute 2 740, Record 14.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 50
AN ACT RESPECTING VILLE DE SAINT-JÉRÔME

Bill 206

Introduced by Mr. Martin Camirand, Member for Prévost

Introduced 10 May 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended: None



Chapter 50

AN ACT RESPECTING VILLE DE SAINT-JÉRÔME

[Assented to 21 December 2007]

Preamble. AS it is in the interest of Ville de Saint-Jérôme to clarify the rules relating to its status as a core city;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Core city. **1.** Ville de Saint-Jérôme is a core city within the meaning of paragraph 9.1 of section 1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1).

Coming into force. **2.** This Act comes into force on 21 December 2007.

2007, chapter 51

AN ACT TO AMEND THE ACT RESPECTING BOUCHERVILLE GOLF CLUB

Bill 207

Introduced by Mr. Simon-Pierre Diamond, Member for Marguerite-D'Youville

Introduced 31 October 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended:

Act respecting Boucherville Golf Club (1968, chapter 119)



Chapter 51

AN ACT TO AMEND THE ACT RESPECTING BOUCHERVILLE GOLF CLUB

[Assented to 21 December 2007]

Preamble.

AS Club de Golf Boucherville (“the Club”) is a legal person governed by the Act respecting Boucherville Golf Club (1968, chapter 119), as amended by the Act to amend the Act respecting Boucherville Golf Club (1995, chapter 90), and Part II of the Companies Act (R.S.Q., chapter C-38);

AS the provisions applicable to the Club must be updated to reflect the current situation;

AS it is in the interest of the Club, for the proper administration of its affairs, that the Act respecting Boucherville Golf Club be amended;

AS the shareholders were informed of the Club’s intention to amend its constituting Act at the general meeting held on 15 January 2007;

AS, on 22 May 2007, the Club’s board of directors unanimously passed a resolution authorizing the introduction of a bill to that effect;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1968, c. 119, title, am.

1. The title of the Act respecting Boucherville Golf Club (1968, chapter 119) is amended

(1) by replacing “Le” in the French text by “le”;

(2) by replacing “Boucherville Golf Club” by “the Club de Golf Boucherville”.

1968, c. 119, s. 5, am.

2. Section 5 of the Act, amended by section 3 of chapter 90 of the statutes of 1995, is again amended

(1) by replacing “Québec Liquor Board” in the second line of subparagraph *d* of the first paragraph by “Société des alcools du Québec”;

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

Pre-approval.

“Except in an emergency, any construction expenditure, capital expenditure or purchase beyond the amount authorized by by-law must be pre-approved by the shareholders.”

1968, c. 119, s. 6, am.

3. Section 6 of the Act, amended by section 4 of chapter 90 of the statutes of 1995, is again amended by replacing “\$10,000,000” in the third line by “\$50,000,000”.

1968, c. 119, s. 10, am.

4. Section 10 of the Act, amended by section 7 of chapter 90 of the statutes of 1995, is again amended

(1) by replacing “action, la” in the fifteenth line in the French text by “action et la”;

(2) by striking out the following at the end: “, and pay to the resigning or expelled member or to the heirs of the deceased members, as the case may be, the amount, which shall not be less than \$300, established according to the basis of valuation fixed by the by-laws; the board of directors may then, if it sees fit, reissue such share”.

1968, c. 119, s. 17,
replaced.

5. Section 17 of the Act, replaced by section 11 of chapter 90 of the statutes of 1995, is again replaced by the following section:

Board.

“17. The corporation shall be administered by a board consisting of a minimum of seven and a maximum of eleven directors, pre-approved by the shareholders.”

Coming into force.

6. This Act comes into force on 21 December 2007.

2007, chapter 52

**AN ACT TO AMEND THE ACT RESPECTING
*L'UNION DES MUNICIPALITÉS DE LA PROVINCE
DE QUÉBEC* (UNION OF MUNICIPALITIES
OF THE PROVINCE OF QUÉBEC)**

Bill 208

Introduced by Mr. Pierre Paradis, Member for Brome-Missisquoi

Introduced 31 October 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended:

Act respecting *L'Union des municipalités de la province de Québec* (Union of Municipalities of the Province of Québec) (1974, chapter 87)



Chapter 52

AN ACT TO AMEND THE ACT RESPECTING *L'UNION DES MUNICIPALITÉS DE LA PROVINCE DE QUÉBEC* (UNION OF MUNICIPALITIES OF THE PROVINCE OF QUÉBEC)

[Assented to 21 December 2007]

Preamble.

AS *L'Union des municipalités du Québec* (Union of Municipalities of Québec) (“the Union”) is a legal person governed by Part III of the Companies Act (R.S.Q., chapter C-38) and constituted by letters patent issued on 14 June 1924, and as it obtained supplementary letters patent dated 4 February 1980;

AS the Union is also governed by the Act respecting *L'Union des municipalités de la province de Québec* (Union of Municipalities of the Province of Québec) (1974, chapter 87);

AS section 2 of that Act contains special provisions governing the Union’s internal organization, namely, the composition of its board of directors, the election and taking of office of directors, and the procedure for filling a vacancy on the board of directors;

AS those special provisions are no longer adapted to the Union’s structure;

AS it is expedient that the Union’s internal organization be instead determined by a by-law adopted by its members, as allowed by the Companies Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1974, c. 87, title,
replaced.

1. The title of the Act respecting *L'Union des municipalités de la province de Québec* (Union of Municipalities of the Province of Québec) (1974, chapter 87) is replaced by the following title:

“Act respecting *L'Union des municipalités du Québec* (Union of Municipalities of Québec)”.

1974, c. 87, s. 2,
repealed.

2. Section 2 of the Act is repealed.

Coming into force.

3. This Act comes into force on 21 December 2007.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 53

AN ACT RESPECTING MARIE FRANCINE SONIA SOPHIE BISSON

Bill 209

Introduced by Mr. Tony Tomassi, Member for LaFontaine

Introduced 15 November 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended: None



Chapter 53

AN ACT RESPECTING MARIE FRANCINE SONIA SOPHIE BISSON

[Assented to 21 December 2007]

Preamble.

AS Marie Francine Sonia Sophie Bisson, born on 28 August 1974 in Montréal, is the daughter of François Bisson and Madeleine Corbeil;

AS an adoption judgment was rendered on 13 November 1985 under which Marie Francine Sonia Sophie's paternal filiation was replaced by a paternal filiation with Marc Benjamin and her surname changed accordingly;

AS the adoption judgment was not in the interest of Marie Francine Sonia Sophie Bisson, although no adoption may take place except in the interest of the child;

AS from 1986, Marie Francine Sonia Sophie had no further contact with Marc Benjamin, but resumed contact with François Bisson, who she continued to see regularly until his death on 11 August 1987;

AS an application for a change of name to allow Marie Francine Sonia Sophie to again take her original surname, Bisson, was granted on 12 January 1995;

AS the latter judgment did not affect the paternal filiation entered in the register of civil status;

AS Marie Francine Sonia Sophie Bisson considers that it is in her interest to be entered as the daughter of François Bisson rather than the daughter of Marc Benjamin in the register of civil status;

AS Marie Francine Sonia Sophie Bisson agrees that such a change is not to affect the succession of François Bisson or of his ascendants and descendants;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Adoption judgment.

1. The adoption judgment rendered on 13 November 1985 by the Youth Court, district of Longueuil, in record 505-43-000016-855 is annulled.

Paternal filiation.

2. The bond of paternal filiation between Marc Benjamin and Marie Francine Sonia Sophie Bisson is dissolved and the bond of paternal filiation between the latter and François Bisson is re-established.

- Daughter. **3.** As of the coming into force of this Act, Marie Francine Sonia Sophie Bisson, born on 28 August 1974 in Montréal, is again to be known as the daughter of François Bisson.
- Effects. **4.** The bond of paternal filiation re-established by this Act has the same effects as a judgment of the Court of Québec.
- Mother. **5.** This Act does not dissolve the bond of filiation between Marie Francine Sonia Sophie Bisson and her mother, Madeleine Corbeil.
- Succession. **6.** This Act does not affect the succession of François Bisson or of his ascendants and descendants.
- Act of birth. **7.** On receiving this Act and in accordance with its provisions, the registrar of civil status is to draw up the act of birth of Marie Francine Sonia Sophie Bisson under article 132 of the Civil Code of Québec and alter any existing acts of civil status to bring them into conformity with this Act.
- Reference. **8.** In accordance with article 136 of the Civil Code of Québec, the registrar of civil status is to include a reference to this Act in the acts of civil status so drawn up or altered.
- Coming into force. **9.** This Act comes into force on 21 December 2007.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 54

AN ACT TO ESTABLISH THE SOCIÉTÉ DU CHEMIN DE FER DE LA GASPÉSIE

Bill 210

Introduced by Mr. Vincent Auclair, Member for Vimont

Introduced 14 November 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended: None



Chapter 54

AN ACT TO ESTABLISH THE SOCIÉTÉ DU CHEMIN DE FER DE LA GASPÉSIE

[Assented to 21 December 2007]

Preamble.

AS the Corporation du chemin de fer de la Gaspésie (C.C.F.G.) inc. was established under Part III of the Companies Act (R.S.Q., chapter C-38) by letters patent dated 21 October 1996, as amended by supplementary letters patent dated 27 May 1997 and 10 June 1997;

AS the Corporation du chemin de fer de la Gaspésie (C.C.F.G.) inc. currently owns the railway line between Matapédia and Gaspé;

AS it is expedient to establish a new legal person to operate the railway line between Matapédia and Gaspé;

AS it is expedient that municipal institutions play a leading role in the new legal person;

AS the Corporation du chemin de fer de la Gaspésie (C.C.F.G.) inc. is requesting that a new legal person be established to that end, and as it is preferable to establish such a legal person by law;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

Establishment.

1. A non-profit legal person is established under the name “Société du chemin de fer de la Gaspésie” (“the Société”).

Head office.

2. The Société’s head office is to be at a location in Québec determined by the board of directors.

Objects.

3. The Société’s objects are

(1) to bring together persons with an interest in the maintenance, operation and development of the Gaspésie region railway network;

(2) to promote the economic and social development of the Gaspésie region through the railway network;

(3) to operate the railway line between Matapédia and Gaspé;

(4) to promote any other mode of transport in the Gaspésie region or to promote tourist and recreational activities in the region if the Société ceases to operate the railway network; and

(5) incidentally, to receive and manage funds of any kind,

all with no intention of pecuniary gain to its members.

Powers.

4. The Société may

(1) acquire movable and immovable property without limit as to its value;

(2) lease, sublease, lend or trade all or part of the movable and immovable property so acquired, allow all or part of such property to be operated by a third party, or grant a contract or subcontract with regard to all or part of such property;

(3) enter into any type of agreement for the operation and maintenance of the movable and immovable property so acquired;

(4) acquire and hold shares, bonds or other securities of companies, partnerships or other legal persons, and sell or otherwise dispose of them;

(5) borrow on the credit of the Société;

(6) issue bonds or other securities of the Société, and pledge or sell bonds or other securities for such sums and at such prices as are deemed appropriate;

(7) hypothecate its movable or immovable property or otherwise encumber it; and

(8) despite the provisions of the Civil Code of Québec, grant a hypothec, even a floating hypothec, on a universality of its present or future, corporeal or incorporeal, movable or immovable property, in accordance with section 34 of the Act respecting the special powers of legal persons (R.S.Q., chapter P-16).

Part III of
chapter C-38.

5. Part III of the Companies Act (R.S.Q., chapter C-38) applies to the Société, subject to the provisions of this Act.

Provisional directors.

6. The persons acting as directors of the Corporation du chemin de fer de la Gaspésie (C.C.F.G.) inc. become the provisional directors of the Société.

Founding members.

They remain in office until all the directors are appointed under section 7, and are deemed to be the founding members of the Société.

Board of directors.

7. The Société is administered by a board consisting of nine directors appointed as follows during pleasure:

(1) two appointed by the Municipalité régionale de comté de La Côte-de-Gaspé;

(2) two appointed by the Municipalité régionale de comté du Rocher-Percé;

(3) two appointed by the Municipalité régionale de comté d'Avignon;

(4) two appointed by the Municipalité régionale de comté de Bonaventure; and

(5) one appointed by the Conférence régionale des élu(e)s de la Gaspésie et des Îles-de-la-Madeleine.

Appointment of directors.

Appointments are to be made every two years in January, with the first appointments being made not later than 31 January 2008. The term of a director must not end later than the end of the calendar year following that in which the director was appointed.

Vacancy.

8. If a position on the board of directors becomes vacant in the course of a calendar year, a new appointment must be made for the remainder of the unexpired term. The new appointment must be made by the person that appointed the director whose position became vacant.

Executive committee.

9. The board of directors may create an executive committee consisting of at least three but not more than five directors. The executive committee has all the powers delegated to it by the board.

Other committees.

10. The board of directors may also create any other committee, delegate powers to it, and determine its composition.

Categories of members.

11. The Société has two categories of members. The category A members are

(1) the Municipalité régionale de comté de La Côte-de-Gaspé;

(2) the Municipalité régionale de comté du Rocher-Percé;

(3) the Municipalité régionale de comté d'Avignon;

(4) the Municipalité régionale de comté de Bonaventure; and

(5) the Conférence régionale des élu(e)s de la Gaspésie et des Îles-de-la-Madeleine.

Category B members.

Category B members are appointed under the Société's by-laws.

Resolution of the directors.

12. The dissolution of the Société, the disposition of all or part of the railway line between Matapédia and Gaspé, or the cessation of its operation as a railway has effect only if authorized by a resolution and all the directors of the Société vote in favour of it.

Dissolution of the corporation.

13. The Corporation du chemin de fer de la Gaspésie (C.C.F.G.) inc. is dissolved and all its rights, property and obligations are transferred to the Société.

Property transfers.

14. Property transfers under section 13 are not deemed to be transfers under the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1).

Validity of acts performed.

15. The validity of the acts performed by the member municipalities of the Corporation du chemin de fer de la Gaspésie (C.C.F.G.) inc. in the course of their participation in the Société's activities, including their standing surety for the Société, cannot be contested on the grounds that the municipalities did not have the powers required by law when the acts were performed, or on the grounds that they failed to obtain the required authorizations.

Coming into force.

16. This Act comes into force on 21 December 2007.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 55

AN ACT TO AMEND THE ACT RESPECTING VILLE DE VARENNES

Bill 211

Introduced by Mr. Stéphane Bergeron, Member for Verchères

Introduced 14 November 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended:

Act respecting Ville de Varennes (1997, chapter 106)



Chapter 55

AN ACT TO AMEND THE ACT RESPECTING VILLE DE VARENNES

[Assented to 21 December 2007]

Preamble. AS it is in the interest of Ville de Varennes that the Act respecting Ville de Varennes (1997, chapter 106) be amended;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1997, c. 106, s. 27, am. **1.** Section 27 of the Act respecting Ville de Varennes (1997, chapter 106) is amended by replacing the first paragraph by the following paragraph:

Sale. **“27.** Within two years after the authorization required under section 26, the city must offer for sale, at its actual value, the lot concerned by the cadastral amendment so that it may be used for agricultural purposes, and must so advise the Minister of Agriculture, Fisheries and Food and the Fédération régionale de l’Union des producteurs agricoles.”

Coming into force. **2.** This Act comes into force on 21 December 2007.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-eighth Legislature, first session

2007, chapter 56

AN ACT RESPECTING VILLE DE MATANE

Bill 212

Introduced by Mr. Pascal Bérubé, Member for Matane

Introduced 15 November 2007

Passed in principle 19 December 2007

Passed 19 December 2007

Assented to 21 December 2007

Coming into force: 21 December 2007

Legislation amended: None

Order in Council amended:

Order in Council 1045-2001 dated 12 September 2001



Chapter 56

AN ACT RESPECTING VILLE DE MATANE

[Assented to 21 December 2007]

Preamble.

AS it is in the interest of Ville de Matane that Order in Council 1045-2001 dated 12 September 2001 concerning the amalgamation of Ville de Matane, the municipalities of Petit-Matane and Saint-Luc-de-Matane and Paroisse de Saint-Jérôme-de-Matane, amended by Orders in Council 1536-2001 dated 19 December 2001 and 1078-2002 dated 18 September 2002, be amended;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

O.C. 1045-2001, s. 32,
am.

1. Section 32 of Order in Council 1045-2001 dated 12 September 2001 is amended by replacing “shall be charged or credited to all the taxable immovables in the sector formed of the territory of that former municipality” by “shall be charged or credited to all the taxable immovables in the territory of the new city”.

O.C. 1045-2001, s. 52,
am.

2. Section 52 of the Order in Council is amended by replacing “shall be credited to the ratepayers of the sector formed of the territory of the former Ville de Matane for the first eight fiscal years of the new city” by “shall be credited to the ratepayers of the new city”.

O.C. 1045-2001, s. 54,
am.

3. Section 54 of the Order in Council is amended by replacing “used in the sector formed of the territory of the former owner municipality” by “paid into the general fund of the new city”.

O.C. 1045-2001, s. 56,
am.

4. Section 56 of the Order in Council is amended by replacing “shall continue to burden the taxable immovables of the sector formed of the territory of that former municipality” wherever it occurs in the first paragraph by “shall be charged to all the taxable immovables in the territory of the new city”.

O.C. 1045-2001, s. 57,
am.

5. Section 57 of the Order in Council is amended by replacing “shall continue to be credited to or to burden all or part of the taxable immovables of the sector formed of the territory of that former municipality” by “shall be credited or charged to all the taxable immovables in the territory of the new city”.

Effect.

6. Section 2 has effect from 26 September 2001.

Coming into force.

7. This Act comes into force on 21 December 2007.

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