



Statutes of Québec 2009

NATIONAL ASSEMBLY OF QUÉBEC

The Honourable
PIERRE DUCHESNE, *Lieutenant-Governor*

QUÉBEC OFFICIAL PUBLISHER



Statutes of Québec 2009

assented to between 1 January 2009 and 31 December 2009

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

Legal Deposit – 2nd Quarter 2010
Bibliothèque et Archives nationales du Québec

ISBN 978-2-551-24459-1 (Print)
ISBN 978-2-551-24460-7 (CD-ROM)
ISSN 0712-4422
© Québec Official Publisher, 2010

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



This volume is printed on paper that contains 30% recycled post-industrial fibre, was manufactured in Québec using biogas energy and is Environmental Choice certified.

Printed in Canada

NOTE

This volume contains essentially the text of the public and private Acts assented to in 2009.

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 2009, 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 2009 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 2009, 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 2009 and 31 December 2009.

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

TABLE OF CONTENTS

	PAGE
List of Acts assented to in 2009	IX
Chapter / Bill table of concordance	XV
Bill / Chapter table of concordance	XVI
Text of public Acts	1
Table of amendments to public Acts in 2009	1651
Table of general amendments to public Acts in 2009	1723
Annual Statute / Revised Statute table of concordance	1725
List of legislative provisions whose coming into force has been determined by proclamation or order in council as of 31 December 2009	1727
List of legislative provisions whose coming into force has yet to be determined by proclamation or order in council as of 31 December 2009	1795
Information required by law to be published	1811
Text of private Acts	1813
Index	1897

LIST OF ACTS ASSENTED TO IN 2009

CHAP.	TITLE	PAGE
1	An Act to amend the Supplemental Pension Plans Act and other legislative provisions in order to reduce the effects of the financial crisis on plans covered by the Act	1
2	Appropriation Act No. 1, 2009-2010	7
3	An Act to amend the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly and other legislative provisions	33
4	Appropriation Act No. 2, 2009-2010	37
5	An Act giving effect to the Budget Speech delivered on 24 May 2007, to the 1 June 2007 Ministerial Statement Concerning the Government's 2007-2008 Budgetary Policy and to certain other budget statements	65
6	An Act respecting the Institut national des mines	511
7	An Act to establish the Office Québec-Monde pour la jeunesse and to amend various legislative provisions	519
8	An Act to amend the Courts of Justice Act and the Act respecting the Ministère de la Justice	529
9	An Act to amend the Pay Equity Act	535
10	An Act to regularize and provide for the development of local slaughterhouses and to amend the Food Products Act	557
11	An Act to amend the Act respecting elections and referendums in municipalities and other legislative provisions	573
12	An Act to amend the Code of Civil Procedure to prevent improper use of the courts and promote freedom of expression and citizen participation in public debate	589
13	An Act to amend the Acts establishing Capital régional et coopératif Desjardins, Fondation and the Fonds de solidarité des travailleurs du Québec (F.T.Q.)	595
14	An Act to extend the terms of office of the board members of public health and social services institutions	599
15	An Act giving effect to the Budget Speech delivered on 13 March 2008 and to certain other budget statements ...	603

List of Acts assented to in 2009

CHAP.	TITLE	PAGE
16	An Act to provide for the implementation of the Entente entre le Québec et la France en matière de reconnaissance mutuelle des qualifications professionnelles and similar agreements	931
17	An Act to amend the Act respecting transportation services by taxi	935
18	An Act to amend the Act respecting off-highway vehicles	945
19	An Act to modify the occupational health and safety regime, particularly in order to increase certain death benefits and fines and simplify the payment of the employer assessment	953
20	An Act to amend the Act respecting the Conseil des arts et des lettres du Québec	963
21	An Act to affirm the collective nature of water resources and provide for increased water resource protection	969
22	An Act to amend the Act respecting tourist accommodation establishments and other legislative provisions	997
23	An Act to amend the Act to ratify the Agreement concerning the building and operating of a hospital centre in the Kahnawake Territory	1003
24	An Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions	1007
25	An Act to amend the Securities Act and other legislative provisions	1039
26	An Act to amend various legislative provisions respecting municipal affairs	1065
27	An Act to amend the Act respecting financial services cooperatives and other legislative provisions	1103
28	An Act to amend the Professional Code and other legislative provisions in the field of mental health and human relations	1109

List of Acts assented to in 2009

CHAP.	TITLE	PAGE
29	An Act to amend various legislative provisions concerning specialized medical centres and medical imaging laboratories	1125
30	An Act respecting clinical and research activities relating to assisted procreation	1139
31	An Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River	1153
32	An Act to amend the Act respecting the professional status and conditions of engagement of performing, recording and film artists and other legislative provisions	1201
33	An Act to amend the Environment Quality Act and other legislative provisions in relation to climate change	1217
34	Tobacco-related Damages and Health Care Costs Recovery Act	1227
35	An Act to amend the Professional Code and other legislative provisions	1239
36	An Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements, and amending various legislative provisions	1255
37	An Act to amend the Lobbying Transparency and Ethics Act	1281
38	An Act to amend the Balanced Budget Act and various legislative provisions concerning the implementation of the accounting reform	1285
39	An Act to establish an early childhood development fund and to amend the Act to establish the Fund for the promotion of a healthy lifestyle (<i>modified title</i>)	1295
40	An Act respecting the Compilation of Québec Laws and Regulations	1303
41	An Act respecting the governance of the Régie des rentes du Québec and amending various legislative provisions	1311
42	An Act to establish a caregiver support fund (<i>modified title</i>)	1319

List of Acts assented to in 2009

CHAP.	TITLE	PAGE
43	An Act respecting the implementation of the Ninth Protocol of Amendment to the Agreement on Internal Trade	1327
44	An Act to amend the Courts of Justice Act and the Act respecting municipal courts with regard to court security	1333
45	An Act to amend various legislative provisions concerning health	1339
46	An Act to amend the Act respecting health services and social services with regard to the certification of certain resources offering lodging to vulnerable clientele (<i>modified title</i>)	1355
47	An Act to amend the Tobacco Tax Act and other legislative provisions primarily to counter tobacco smuggling	1361
48	An Act to amend the Act respecting transport infrastructure partnerships and other legislative provisions	1373
49	An Act to amend the Act respecting the conservation and development of wildlife	1383
50	An Act to create the office of Commissioner for complaints concerning mechanisms for the recognition of professional competence	1397
51	An Act to amend the Consumer Protection Act and other legislative provisions	1403
52	Business Corporations Act	1417
53	An Act respecting Infrastructure Québec	1559
54	An Act to amend the Act to protect persons with regard to activities involving firearms and amending the Act respecting safety in sports	1573
55	An Act to amend the Highway Safety Code as regards driving schools	1577
56	An Act to amend various pension plans in the public sector	1581
57	An Act to provide for measures to fight crime in the construction industry	1587

List of Acts assented to in 2009

CHAP.	TITLE	PAGE
58	An Act to amend various legislative provisions principally to tighten the regulation of the financial sector	1595
59	An Act to amend the Police Act as regards cross-border policing	1631
60	An Act to extend the term of the person designated to act temporarily as Lobbyists Commissioner	1643
61	An Act to proclaim the International Day of Non-Violence	1647
62	An Act respecting Abitibi-Consolidated Company of Canada	1813
63	An Act respecting Ville de Malartic	1817
64	An Act respecting Ville de Boucherville	1821
65	An Act respecting Ville de Brownsburg-Chatham	1825
66	An Act respecting Ville de Saint-Hyacinthe and Ville de Shawinigan	1829
67	An Act to amend the Act to amend the charter of La Mutuelle Ecclésiastique d'Ottawa	1833
68	An Act respecting 75D rue Sainte-Ursule, Québec	1839
69	An Act concerning an immovable occupied by Ville de Boucherville	1845
70	An Act respecting Ville de Gaspé	1851
71	An Act respecting Ville de Sainte-Catherine-de-la-Jacques-Cartier and Ville de Lac-Sergent	1855
72	An Act respecting Ville de Mont-Saint-Hilaire	1859
73	An Act respecting Ville de Percé, Ville d'Amos and Ville de Rouyn-Noranda	1869
74	An Act respecting the Musée national des beaux-arts du Québec and the Fabrique de la paroisse de Saint-Dominique de Québec	1873
75	An Act to amend the charter of L'Abbaye de Saint-Benoît-du-Lac	1879

List of Acts assented to in 2009

CHAP.	TITLE	PAGE
76	An Act respecting Ville de Sept-Îles	1885
77	An Act to amend the Act to incorporate The Wales Home	1889
78	An Act respecting Municipalité de Saint-Ambroise	1893

**TABLE OF CONCORDANCE
CHAPTER / BILL**

Chapter	Bill	Chapter	Bill
1	1	40	18
2	29	41	22
3	36	42	6
4	39	43	55
5	2	44	15
6	13	45	24
7	17	46	56
8	20	47	59
9	25	48	41
10	4	49	52
11	33	50	53
12	9	51	60
13	11	52	63
14	14	53	65
15	37	54	66
16	3	55	69
17	5	56	70
18	30	57	73
19	35	58	74
20	10	59	75
21	27	60	80
22	31	61	199
23	47	62	202
24	49	63	200
25	8	64	201
26	45	65	204
27	50	66	205
28	21	67	206
29	34	68	207
30	26	69	208
31	28	70	209
32	32	71	210
33	42	72	212
34	43	73	213
35	46	74	203
36	51	75	214
37	62	76	215
38	40	77	217
39	7	78	218

**TABLE OF CONCORDANCE
BILL / CHAPTER**

Bill	Chapter	Bill	Chapter
1	1	46	35
2	5	47	23
3	16	49	24
4	10	50	27
5	17	51	36
6	42	52	49
7	39	53	50
8	25	55	43
9	12	56	46
10	20	59	47
11	13	60	51
13	6	62	37
14	14	63	52
15	44	65	53
17	7	66	54
18	40	69	55
20	8	70	56
21	28	73	57
22	41	74	58
24	45	75	59
25	9	80	60
26	30	199	61
27	21	200	63
28	31	201	64
29	2	202	62
30	18	203	74
31	22	204	65
32	32	205	66
33	11	206	67
34	29	207	68
35	19	208	69
36	3	209	70
37	15	210	71
39	4	212	72
40	38	213	73
41	48	214	75
42	33	215	76
43	34	217	77
45	26	218	78

2009, chapter 1

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT AND OTHER LEGISLATIVE PROVISIONS IN ORDER TO REDUCE THE EFFECTS OF THE FINANCIAL CRISIS ON PLANS COVERED BY THE ACT

Bill 1

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

Introduced 14 January 2009

Passed in principle 14 January 2009

Passed 15 January 2009

Assented to 15 January 2009

Coming into force: 15 January 2009, except section 4, which comes into force on 1 January 2010 and section 5, which comes into force on 1 April 2009. However, sections 2 and 6 have effect from 31 December 2008.

Legislation amended:

Supplemental Pension Plans Act (R.S.Q., chapter R-15.1)

Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans (2006, chapter 42)

Regulation amended:

Regulation respecting supplemental pension plans

Explanatory notes

This Act proposes various measures to reduce the effects of the financial crisis on supplemental pension plans.

To that end, the Act amends the Supplemental Pension Plans Act to make it possible for certain members and beneficiaries of a pension plan, whose benefits can only be paid in part following the termination of their plan or the withdrawal of a participating employer, to apply for the payment of their benefits through a pension paid by the Régie des rentes du Québec out of the assets of the plan. The Act defines the conditions to which this measure is subject and determines the powers and obligations of the Régie and the Government with a view to the implementation of the measure.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act also provides that the new standards of practice for determining pension commuted values, established by the Canadian Institute of Actuaries and in force from the spring of 2009, may be applied for the purposes of the actuarial valuation of the pension plans as of 31 December 2008. It also provides that the report on the actuarial valuation of a pension plan transmitted to the Régie must be accompanied by a summary drawn up on the form provided by the Régie.

Lastly, the Act provides that certain regulations of the Régie and the Government could be given retroactive effect and sets the limits of the retroactivity.



Chapter 1

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT AND OTHER LEGISLATIVE PROVISIONS IN ORDER TO REDUCE THE EFFECTS OF THE FINANCIAL CRISIS ON PLANS COVERED BY THE ACT

[Assented to 15 January 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 2 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) is amended by inserting “may, if it so provides, have retroactive effect from a date that is prior to the date of its coming into force but not prior to 31 December of the year preceding the year in which it was published in the *Gazette officielle du Québec* under section 8 of the Regulations Act (chapter R-18.1). The regulation, if it is made” after “under the second paragraph” in the third paragraph.

2. The Act is amended by inserting the following after section 230:

“§4.0.1. — *Payment options in the event of insufficient assets*

“230.0.0.1. This subdivision applies to pension plans to which Chapter X applies if

(1) the pension plan is amended to allow for the withdrawal of a participating employer by reason of the bankruptcy or insolvency of the employer or is terminated by reason of the bankruptcy of the employer;

(2) the date of withdrawal of the employer or the date of termination of the plan is subsequent to 30 December 2008 but prior to 1 January 2012; and

(3) on the date of withdrawal of the employer or termination of the plan, the assets do not permit payment in full of the benefits of the members and beneficiaries affected by the withdrawal or termination.

“230.0.0.2. A member or beneficiary affected by the withdrawal of an employer or the termination of a plan who, on the date of the withdrawal or termination, would have been entitled to a pension had the member or beneficiary applied and whose benefits are reduced by reason of insufficient assets may choose one of the following methods for the payment of benefits:

(1) a transfer referred to in section 98; or

(2) a pension paid out of the assets administered by the Régie under section 230.0.0.4.

“230.0.0.3. A member or beneficiary affected by the withdrawal of an employer or the termination of a plan, to whom a pension is being paid on the date of withdrawal or termination and whose benefits are reduced by reason of insufficient assets, may request that his or her pension be guaranteed by an insurer or choose one of the following methods for the payment of benefits:

(1) a replacement pension purchased under section 92; or

(2) a pension paid out of the assets administered by the Régie under section 230.0.0.4.

“230.0.0.4. The Régie shall exercise the powers of the pension committee with respect to the members and beneficiaries of a pension plan who chose the method of payment stipulated under paragraph 2 of section 230.0.0.2 or paragraph 2 of section 230.0.0.3 and over the assets of the plan that correspond to the part of the benefits of the members and beneficiaries payable under section 218. The pension committee, or the person or body to which such powers have been delegated or granted, becomes, to the same extent, disqualified from exercising such powers.

In the exercise of such powers, the Régie shall have the same obligations and liability as the pension committee.

“230.0.0.5. Despite any other provision, with regard to the assets of a pension plan administered by the Régie, only the members referred to in section 230.0.0.4 are considered members of the plan.

“230.0.0.6. Unless the Régie elects to assume them, the expenses relating to the administration of the plan by the Régie are borne by the part of the pension fund it administers.

“230.0.0.7. The Régie may, in accordance with the terms and conditions prescribed by regulation of the Government, amend the pension plan to improve the benefits of the members and beneficiaries referred to in section 230.0.0.4.

“230.0.0.8. Section 243 does not apply to a decision made by the Régie in the capacity of a trustee or while exercising the powers conferred on it by this subdivision.

“230.0.0.9. The Régie must have an insurer guarantee the pension it pays to the members and beneficiaries referred to in section 230.0.0.4 not later than the end of the fifth fiscal year of the pension plan that follows the fiscal year during which the Régie began exercising the powers of the pension committee with respect to those members and beneficiaries. It may

also, before the expiry of that time limit, have an insurer guarantee any pension it pays, in particular when the amount of the pension is set at an amount equal to or greater than the amount the member or beneficiary was or would have been entitled to before the withdrawal of the employer or the termination of the plan.

The second, third and fourth paragraphs of section 237 then apply, with the necessary modifications.

The amount of the pension guaranteed by an insurer under the first paragraph must be equal to or greater than the amount of the pension that would have been paid if the plan's assets had been increased, on the date of termination, by an amount equal to the difference between the contributions required under this Act and those required under a regulation made under section 2 in order to reduce the effects of the financial crisis.

“230.0.0.10. If the assets of the plan administered by the Régie are insufficient to pay the pensions as required, to have them guaranteed by an insurer or to pay the expenses relating to the administration, the Government shall pay the required sums to the Régie out of the consolidated revenue fund.

“230.0.0.11. The Government may make any regulation required for the purposes of this subdivision. It may, in particular,

(1) set the rules applicable to the determination of the value of the benefits accrued to the members and beneficiaries and to the distribution of the assets and liabilities of a pension plan to determine which part of the pension fund of the plan must be administered by the Régie; and

(2) prescribe the terms and conditions that make it possible to improve the benefits of the members and beneficiaries referred to in section 230.0.0.4.”

3. Section 244 of the Act, amended by section 40 of chapter 42 of the statutes of 2006 and section 22 of chapter 21 of the statutes of 2008, is again amended by inserting the following paragraph after the third paragraph:

“To the extent that it relates to the application, with or without amendment, of a standard of practice of the Canadian Institute of Actuaries, a regulation under this section is not subject to the requirements of sections 8 and 17 of the Regulations Act (chapter R-18.1) as regards publication and the date of coming into force and may, if it so provides, have retroactive effect to a date that is prior to the date of its coming into force but not prior to the date the standard is approved by the Actuarial Standards Board of the Canadian Institute of Actuaries.”

4. Section 11 of the Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans (2006, chapter 42), amended by section 33 of chapter 21 of the statutes of 2008, is again amended by adding the following paragraph at the end of the section 119 it enacts:

“All reports on an actuarial valuation transmitted to the Régie must be accompanied by a summary drawn up on the form provided by the Régie, along with the attestations and documents mentioned in the form.”

5. Section 67.4 of the Regulation respecting supplemental pension plans, approved by Order in Council 1158-90 (1990, G.O. 2, 2318), is replaced by the following:

“67.4. The assumptions referred to in the first paragraph of section 61 of the Act are those described in sections 3830 and 3840 of the standards of practice of the Canadian Institute of Actuaries, taking into account the amendments approved by the Actuarial Standards Board of the Institute on 8 December 2008, it being understood that a sex-specific mortality table must be used.

These assumptions apply taking into account the rules set out in paragraphs 3820.09 to 3820.11 of section 3820 of the standards of practice.”

6. Section 67.4 of the regulation, enacted by section 5 of this Act, may, even before 1 April 2009, be applied for the purposes of the valuation of the obligations arising from the plan in the course of an actuarial valuation of the plan undertaken after 30 December 2008, if the employer — or, in the case of a multi-employer pension plan, even where it is not considered as such under section 11 of the Supplemental Pension Plans Act, the participating employers jointly — sends the pension committee a writing instructing it to that effect.

7. The first regulation made by the Government under section 230.0.0.11 of the Supplemental Pension Plans Act enacted by section 2 of this Act is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1).

Despite section 17 of that Act, such a regulation comes into force on the date of its publication in the *Gazette officielle du Québec*, or on any later date set in the regulation. However, once it is published and if it so provides, it may apply from any date not prior to 31 December 2008.

8. This Act comes into force on 15 January 2009, except section 4, which comes into force on 1 January 2010 and section 5, which comes into force on 1 April 2009. However, sections 2 and 6 have effect from 31 December 2008.

2009, chapter 2
APPROPRIATION ACT NO. 1, 2009-2010

Bill 29

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

Introduced 24 March 2009

Passed in principle 24 March 2009

Passed 24 March 2009

Assented to 25 March 2009

Coming into force: 25 March 2009

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the consolidated revenue fund, for the 2009-2010 fiscal year, a sum not exceeding \$15,070,359,951.00, representing some 31.3% of the estimates for each of the portfolio programs listed in the Schedule.

Moreover, the Act establishes to what extent the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.



Chapter 2

APPROPRIATION ACT NO. 1, 2009-2010

[Assented to 25 March 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$15,070,359,951.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2009-2010 fiscal year. This sum is constituted as follows:

(1) a first portion of \$12,039,162,100.00, in appropriations allocated according to the appended programs, representing 25.0% of appropriations to be voted in the 2009-2010 Expenditure Budget;

(2) an additional portion of \$3,031,197,851.00, in appropriations allocated according to the appended programs, representing some 6.3% of appropriations to be voted in the 2009-2010 Expenditure Budget.

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

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.

4. Special warrant No. 1-2008-2009, for an amount of \$14,641,290,336.00, issued on 18 February 2009 is annulled.

5. This Act comes into force on 25 March 2009.

SCHEDULE

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION DU TERRITOIRE

	First portion	Additional portion
PROGRAM 1		
Greater Montréal Promotion and Development	31,015,575.00	22,984,425.00
PROGRAM 2		
Upgrading Infrastructure and Urban Renewal	116,495,175.00	78,116,450.00
PROGRAM 3		
Compensation in lieu of Taxes and Financial Assistance to Municipalities	148,426,700.00	204,179,275.00
PROGRAM 4		
General Administration	18,158,075.00	
PROGRAM 5		
Regional Development and Rurality	30,634,425.00	17,814,825.00
PROGRAM 6		
Commission municipale du Québec	626,300.00	
PROGRAM 7		
Housing	111,972,725.00	
PROGRAM 8		
Régie du logement	5,037,550.00	
	462,366,525.00	323,094,975.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	First portion	Additional portion
PROGRAM 1		
Bio-food Company Development, Training and Food Quality	112,304,300.00	79,446,400.00
PROGRAM 2		
Government Agencies	79,480,475.00	228,750,000.00
	<hr/>	<hr/>
	191,784,775.00	308,196,400.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	Additional portion
PROGRAM 1		
Secrétariat du Conseil du trésor	55,548,575.00	
PROGRAM 2		
Commission de la fonction publique	912,950.00	
PROGRAM 3		
Retirement and Insurance Plans	1,104,450.00	
PROGRAM 4		
Contingency Fund	226,268,250.00	
	<hr/>	
	283,834,225.00	

CONSEIL EXÉCUTIF

	First portion	Additional portion
PROGRAM 1		
Lieutenant-Governor's Office	193,900.00	
PROGRAM 2		
Support Services for the Premier and the Conseil exécutif	18,084,425.00	
PROGRAM 3		
Canadian Intergovernmental Affairs	3,744,925.00	
PROGRAM 4		
Aboriginal Affairs	51,033,825.00	7,570,214.00
PROGRAM 5		
Youth	10,760,725.00	
PROGRAM 6		
Reform of Democratic Institutions and Access to Information	2,084,700.00	263,425.00
	85,902,500.00	7,833,639.00

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

	First portion	Additional portion
PROGRAM 1		
Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	12,784,525.00	
PROGRAM 2		
Support for Culture, Communications and Government Corporations	144,581,575.00	40,154,365.00
PROGRAM 3		
Charter of the French Language	7,505,350.00	
PROGRAM 4		
Status of Women	3,054,850.00	
	<hr/> 167,926,300.00	<hr/> 40,154,365.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

	First portion	Additional portion
PROGRAM 1		
Environmental Protection and Parks Management	57,516,575.00	7,021,500.00
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	1,388,500.00	
	<hr/> 58,905,075.00	<hr/> 7,021,500.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

	First portion	Additional portion
PROGRAM 1		
Financial and Technical Support for Economic Development, Research, Innovation and Exports	180,966,500.00	38,308,230.00
PROGRAM 2		
Research and Innovation Agencies	49,868,175.00	8,672,630.00
	<hr/>	<hr/>
	230,834,675.00	46,980,860.00

ÉDUCATION, LOISIR ET SPORT

	First portion	Additional portion
PROGRAM 1		
Administration and Consulting	38,874,800.00	
PROGRAM 2		
Tourism and Hotel Industry Training	5,856,775.00	
PROGRAM 3		
Financial Assistance for Education	145,139,125.00	
PROGRAM 4		
Preschool, Primary and Secondary Education	2,067,560,600.00	1,205,299,010.00
PROGRAM 5		
Higher Education	1,168,535,525.00	624,869,500.00
PROGRAM 6		
Development of Recreation and Sport	16,323,825.00	4,113,675.00
	<u>3,442,290,650.00</u>	<u>1,834,282,185.00</u>

EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	Additional portion
PROGRAM 1		
Employment Assistance Measures	218,287,000.00	48,139,175.00
PROGRAM 2		
Financial Assistance Measures	635,997,325.00	111,421,275.00
PROGRAM 3		
Administration	116,546,700.00	26,203,225.00
PROGRAM 4		
Promotion and Development of the Capitale-Nationale Region	15,744,225.00	9,173,805.00
	<hr/>	<hr/>
	986,575,250.00	194,937,480.00

FAMILLE ET AÎNÉS

	First portion	Additional portion
PROGRAM 1		
Planning, Research and Administration	13,780,375.00	
PROGRAM 2		
Assistance Measures for Families	451,377,175.00	36,104,750.00
PROGRAM 3		
Condition of Seniors	4,616,325.00	709,550.00
PROGRAM 4		
Public Curator	12,512,025.00	
	<hr/> 482,285,900.00	<hr/> 36,814,300.00

FINANCES

	First portion	Additional portion
PROGRAM 1		
Department Administration	11,352,550.00	
PROGRAM 2		
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	31,641,375.00	
	42,993,925.00	

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

	First portion	Additional portion
PROGRAM 1		
Immigration, Integration and Cultural Communities	74,925,975.00	
PROGRAM 2		
Agency Reporting to the Minister	206,250.00	
	75,132,225.00	

JUSTICE

	First portion	Additional portion
PROGRAM 1		
Judicial Activity	6,541,600.00	527,400.00
PROGRAM 2		
Administration of Justice	68,076,275.00	8,815,625.00
PROGRAM 3		
Administrative Justice	2,958,000.00	
PROGRAM 4		
Assistance to Persons Brought before the Courts	36,507,150.00	
PROGRAM 5		
Protection Agency Reporting to the Minister	2,020,450.00	
PROGRAM 6		
Criminal and Penal Prosecutions	20,007,950.00	
	<hr/> 136,111,425.00	<hr/> 9,343,025.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	First portion	Additional portion
PROGRAM 1		
The Public Protector	3,240,175.00	
PROGRAM 2		
The Auditor General	6,185,375.00	1,155,722.00
PROGRAM 4		
The Lobbyists Commissioner	685,825.00	
	<hr/> 10,111,375.00	<hr/> 1,155,722.00

RELATIONS INTERNATIONALES

	First portion	Additional portion
PROGRAM 1		
International Affairs	29,428,775.00	9,509,775.00
	<hr/>	<hr/>
	29,428,775.00	9,509,775.00

RESSOURCES NATURELLES ET FAUNE

	First portion	Additional portion
PROGRAM 1		
Management of Natural Resources	125,074,525.00	60,465,000.00
PROGRAM 2		
Protection and Development of Wildlife Resources	18,280,150.00	1,000,000.00
	<u>143,354,675.00</u>	<u>61,465,000.00</u>

REVENU

	First portion	Additional portion
PROGRAM 1		
Tax Administration	133,360,175.00	14,942,825.00
	133,360,175.00	14,942,825.00

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
PROGRAM 1		
Québec-wide Operations	117,566,525.00	
PROGRAM 2		
Regional Operations	3,907,957,050.00	
PROGRAM 3		
Office des personnes handicapées du Québec	3,266,375.00	
	<hr/> 4,028,789,950.00	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
PROGRAM 1		
Security, Prevention and Internal Management	131,025,725.00	
PROGRAM 2		
Sûreté du Québec	140,472,200.00	132,994,550.00
PROGRAM 3		
Agencies Reporting to the Minister	8,210,975.00	
	<hr/> 279,708,900.00	<hr/> 132,994,550.00

SERVICES GOUVERNEMENTAUX

	First portion	Additional portion
PROGRAM 1		
Government Services	48,226,100.00	
	<hr/>	
	48,226,100.00	

TOURISME

	First portion	Additional portion
PROGRAM 1		
Promotion and Development of Tourism	34,714,125.00	2,471,250.00
	34,714,125.00	2,471,250.00

TRANSPORTS

	First portion	Additional portion
PROGRAM 1		
Transportation Infrastructures	509,768,675.00	
PROGRAM 2		
Transportation Systems	144,728,150.00	
PROGRAM 3		
Administration and Corporate Services	22,448,450.00	
	<hr/>	
	676,945,275.00	

TRAVAIL

	First portion	Additional portion
PROGRAM 1		
Labour	7,579,300.00	
	<hr/>	
	7,579,300.00	

2009, chapter 3

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

Bill 36

Introduced by Mr. Jacques P. Dupuis, Government House Leader and Minister responsible for the Reform of Democratic Institutions

Introduced 21 April 2009

Passed in principle 21 April 2009

Passed 21 April 2009

Assented to 21 April 2009

Coming into force: 21 April 2009

Legislation amended:

Public Administration Act (R.S.Q., chapter A-6.01)

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

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

Explanatory notes

This Act amends the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly to enact provisions pertaining to the functioning of the National Assembly for the duration of the 39th Legislature.

In addition, the Act makes adjustments to the law certification process and to the periodicity of the parliamentary committee hearing provided for in section 29 of the Public Administration Act.



Chapter 3

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

[Assented to 21 April 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 7 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1) is amended by adding the following at the end:

“For the duration of the 39th Legislature, the first paragraph is amended

(1) by replacing subparagraph 6 by the following subparagraphs:

“(6) a Member, other than the Member referred to in subparagraph 4, occupying the position of Leader of an opposition party which had at least five Members elected at the last general election and which, according to the official addition of the votes cast throughout Québec at the last general election, obtained at least 11% of the valid votes cast, shall receive on an annual basis an indemnity equal to 35% of the annual indemnity;

“(6.1) a Member occupying the position of House Leader of a party described in subparagraph 6 shall receive on an annual basis an indemnity equal to 25% of the annual indemnity;”;

(2) by striking out “Whip of a party contemplated in paragraph 6,” in subparagraph 11.”

2. Section 35 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1) is replaced by the following section:

“**35.** After an Act has been assented to, the Secretary General shall send the Québec Official Publisher a copy certified true to the original enacted by Parliament.”

3. Section 29 of the Public Administration Act (R.S.Q., chapter A-6.01) is amended by replacing “each year” in the second paragraph by “every four years”.

4. This Act comes into force on 21 April 2009.

2009, chapter 4
APPROPRIATION ACT NO. 2, 2009-2010

Bill 39

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

Introduced 12 May 2009

Passed in principle 12 May 2009

Passed 12 May 2009

Assented to 12 May 2009

Coming into force: 12 May 2009

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the consolidated revenue fund, for the 2009-2010 fiscal year, a sum not exceeding \$33,086,288,449.00, including \$494,000,000.00 for the payment of expenditures chargeable to the 2010-2011 fiscal year, representing the appropriations to be voted in respect of each of the programs in the portfolios listed in Schedules 1 and 2 less the appropriations already authorized.

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 2010-2011. Finally, it establishes to what extent the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.



Chapter 4

APPROPRIATION ACT NO. 2, 2009-2010

[Assented to 12 May 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The Government may draw out of the consolidated revenue fund a sum not exceeding \$33,086,288,449.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2009-2010 fiscal year, for which provision has not otherwise been made, including an amount of \$494,000,000.00 for the payment of expenditures chargeable to the 2010-2011 fiscal year, being the amount of the appropriations to be voted for each of the programs listed in Schedules 1 and 2, less the amounts totalling \$15,070,359,951.00 of the appropriations voted pursuant to the Appropriation Act No. 1, 2009-2010 (2009, chapter 2).
- 2.** The balance of any appropriation allocated for the 2009-2010 fiscal year that is not entirely used may, subject to the conditions stipulated in the Expenditure Budget, be carried over in 2010-2011, up to the equivalent of \$155,027,100.00. Moreover, the Conseil du trésor may authorize the carryover of an additional \$145,738,600.00 subject to the conditions and procedures stipulated in the Expenditure Budget.
- 3.** In the case of programs in respect of which a net voted appropriation appears in the Expenditure Budget, the amount of the appropriation pertaining to the programs concerned may be increased, subject to the stipulated conditions, when the revenues associated with this net voted appropriation exceed revenue forecasts.
- 4.** In the case of programs in respect of which a provision has been made to this effect, the Conseil du trésor may authorize the transfer of a portion of an appropriation between programs or portfolios, for the reasons and, if need be, under the conditions described in the Expenditure Budget.
- 5.** Except for the programs covered by section 4, the Conseil du trésor may authorize the transfer of a portion of an appropriation between programs in a given portfolio, provided that such a transfer does not increase or reduce by more than 10% the amount of the appropriation authorized by statute.
- 6.** This Act comes into force on 12 May 2009.

SCHEDULE 1

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION
DU TERRITOIRE

PROGRAM 1

Greater Montréal Promotion and Development	70,062,300.00
---	---------------

PROGRAM 2

Upgrading Infrastructure and Urban Renewal	271,369,075.00
---	----------------

PROGRAM 3

Compensation in lieu of Taxes and Financial Assistance to Municipalities	241,100,825.00
---	----------------

PROGRAM 4

General Administration	54,474,225.00
------------------------	---------------

PROGRAM 5

Regional Development and Rurality	74,088,450.00
-----------------------------------	---------------

PROGRAM 6

Commission municipale du Québec	1,878,900.00
---------------------------------	--------------

PROGRAM 7

Housing	335,918,175.00
---------	----------------

PROGRAM 8

Régie du logement	15,112,650.00
-------------------	---------------

1,064,004,600.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Company Development, Training and Food Quality	257,466,500.00
--	----------------

PROGRAM 2

Government Agencies	9,691,425.00
	<hr/>
	267,157,925.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Secrétariat du Conseil du trésor	166,645,725.00
----------------------------------	----------------

PROGRAM 2

Commission de la fonction publique	2,738,850.00
------------------------------------	--------------

PROGRAM 3

Retirement and Insurance Plans	3,313,350.00
--------------------------------	--------------

PROGRAM 4

Contingency Fund	678,804,750.00
	<hr/>
	851,502,675.00

CONSEIL EXÉCUTIF

PROGRAM 1

Lieutenant-Governor's Office	581,700.00
------------------------------	------------

PROGRAM 2

Support Services for the Premier and the Conseil exécutif	54,253,275.00
--	---------------

PROGRAM 3

Canadian Intergovernmental Affairs	11,234,775.00
------------------------------------	---------------

PROGRAM 4

Aboriginal Affairs	145,531,261.00
--------------------	----------------

PROGRAM 5

Youth	32,282,175.00
-------	---------------

PROGRAM 6

Reform of Democratic Institutions and Access to Information	5,990,675.00
	<hr/>
	249,873,861.00

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

PROGRAM 1

Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	38,353,575.00
---	---------------

PROGRAM 2

Support for Culture, Communications and Government Corporations	393,590,360.00
--	----------------

PROGRAM 3

Charter of the French Language	22,516,050.00
--------------------------------	---------------

PROGRAM 4

Status of Women	9,164,550.00
	<hr/>
	463,624,535.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

PROGRAM 1

Environmental Protection and Parks Management	165,528,225.00
--	----------------

PROGRAM 2

Bureau d'audiences publiques sur l'environnement	4,165,500.00
	<hr/>
	169,693,725.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET
EXPORTATION

PROGRAM 1

Financial and Technical Support for Economic Development, Research, Innovation and Exports	504,591,270.00
--	----------------

PROGRAM 2

Research and Innovation Agencies	140,931,895.00
	<hr/>
	645,523,165.00

ÉDUCATION, LOISIR ET SPORT

PROGRAM 1

Administration and Consulting	116,624,400.00
-------------------------------	----------------

PROGRAM 2

Tourism and Hotel Industry Training	17,570,325.00
-------------------------------------	---------------

PROGRAM 3

Financial Assistance for Education	435,417,375.00
------------------------------------	----------------

PROGRAM 4

Preschool, Primary and Secondary Education	4,997,382,790.00
---	------------------

PROGRAM 5

Higher Education	2,880,737,075.00
------------------	------------------

PROGRAM 6

Development of Recreation and Sport	44,857,800.00
	<hr/>
	8,492,589,765.00

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

Employment Assistance Measures	606,721,825.00
--------------------------------	----------------

PROGRAM 2

Financial Assistance Measures	1,796,570,700.00
-------------------------------	------------------

PROGRAM 3

Administration	323,436,875.00
----------------	----------------

PROGRAM 4

Promotion and Development of the Capitale-Nationale Region	38,058,870.00
	<hr/>
	2,764,788,270.00

FAMILLE ET AÎNÉS

PROGRAM 1

Planning, Research and Administration	41,341,125.00
---------------------------------------	---------------

PROGRAM 2

Assistance Measures for Families	1,318,026,775.00
----------------------------------	------------------

PROGRAM 3

Condition of Seniors	13,139,425.00
----------------------	---------------

PROGRAM 4

Public Curator	37,536,075.00
----------------	---------------

	1,410,043,400.00
--	------------------

FINANCES

PROGRAM 1

Department Administration	34,057,650.00
---------------------------	---------------

PROGRAM 2

Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	94,924,125.00
	<hr/>
	128,981,775.00

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

PROGRAM 1

Immigration, Integration and Cultural Communities	224,777,925.00
--	----------------

PROGRAM 2

Agency Reporting to the Minister	618,750.00
	<hr/>
	225,396,675.00

JUSTICE

PROGRAM 1

Judicial Activity	19,097,400.00
-------------------	---------------

PROGRAM 2

Administration of Justice	195,413,200.00
---------------------------	----------------

PROGRAM 3

Administrative Justice	8,874,000.00
------------------------	--------------

PROGRAM 4

Assistance to Persons Brought before the Courts	109,521,450.00
--	----------------

PROGRAM 5

Protection Agency Reporting to the Minister	6,061,350.00
--	--------------

PROGRAM 6

Criminal and Penal Prosecutions	60,023,850.00
	<hr/>
	398,991,250.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	9,720,525.00
----------------------	--------------

PROGRAM 2

The Auditor General	17,400,403.00
---------------------	---------------

PROGRAM 4

The Lobbyists Commissioner	2,057,475.00
	<hr/>
	29,178,403.00

RELATIONS INTERNATIONALES

PROGRAM 1

International Affairs	78,776,550.00
	<hr/>
	78,776,550.00

RESSOURCES NATURELLES ET FAUNE

PROGRAM 1

Management of Natural Resources	314,758,575.00
---------------------------------	----------------

PROGRAM 2

Protection and Development of Wildlife Resources	53,840,450.00
	<hr/>
	368,599,025.00

REVENU

PROGRAM 1

Tax Administration	385,137,700.00
	<hr/>
	385,137,700.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

Québec-wide Operations	352,699,575.00
------------------------	----------------

PROGRAM 2

Regional Operations	11,723,871,150.00
---------------------	-------------------

PROGRAM 3

Office des personnes handicapées du Québec	9,799,125.00
	<hr/>
	12,086,369,850.00

SÉCURITÉ PUBLIQUE

PROGRAM 1

Security, Prevention and Internal Management	393,077,175.00
---	----------------

PROGRAM 2

Sûreté du Québec	288,422,050.00
------------------	----------------

PROGRAM 3

Agencies Reporting to the Minister	24,632,925.00
------------------------------------	---------------

	706,132,150.00
--	----------------

SERVICES GOUVERNEMENTAUX

PROGRAM 1

Government Services	144,678,300.00
	<hr/>
	144,678,300.00

TOURISME

PROGRAM 1

Promotion and Development of Tourism	101,671,125.00
	<hr/> 101,671,125.00

TRANSPORTS

PROGRAM 1

Transportation Infrastructures	1,529,306,025.00
--------------------------------	------------------

PROGRAM 2

Transportation Systems	434,184,450.00
------------------------	----------------

PROGRAM 3

Administration and Corporate Services	67,345,350.00
	<hr/>
	2,030,835,825.00

TRAVAIL

PROGRAM 1

Labour	22,737,900.00	
	<hr/>	
	22,737,900.00	
		<hr/>
		33,086,288,449.00

SCHEDULE 2

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES
CHARGEABLE TO THE 2010-2011 FISCAL YEAR

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 2

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

FAMILLE ET AÎNÉS

PROGRAM 2

Assistance Measures for Families	215,000,000.00	
	<hr/>	
	215,000,000.00	
		<hr/>
		494,000,000.00

2009, chapter 5

**AN ACT GIVING EFFECT TO THE BUDGET SPEECH
DELIVERED ON 24 MAY 2007, TO THE 1 JUNE 2007
MINISTERIAL STATEMENT CONCERNING THE
GOVERNMENT'S 2007–2008 BUDGETARY POLICY AND
TO CERTAIN OTHER BUDGET STATEMENTS**

Bill 2

Introduced by Mr. Robert Dutil, Minister of Revenue

Introduced 17 March 2009

Passed in principle 2 April 2009

Passed 14 May 2009

Assented to 15 May 2009

Coming into force: 15 May 2009

Legislation amended:

Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)

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

Public Curator Act (R.S.Q., chapter C-81)

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

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

Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)

Act respecting 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)

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

Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1997, chapter 85)

Act to again amend the Taxation Act and other legislative provisions (2006, chapter 36)

Explanatory notes

This Act amends various legislation to give effect to budgetary measures announced, for the most part, in the Budget Speech delivered on 24 May 2007, in the 1 June 2007 Ministerial Statement Concerning the Government's 2007-2008 Budgetary Policy and in Information Bulletins published by the Ministère des Finances in 2006 and 2007.

It amends the Act respecting prescription drug insurance and the Act respecting the Régie de l'assurance maladie du Québec, in particular to change the rate of adjustment of the premium paid under the Québec prescription drug insurance plan.

(Cont'd on next page)

Explanatory notes (Cont'd)

It 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 reduction of personal income tax;
- (2) the implementation of a refundable tax credit to promote education savings;
- (3) the replacement of the tax credit for adult children who are students by a mechanism for the transfer of an unused portion of a student's basic tax credit to the student's parents;
- (4) the implementation of a mechanism for the transfer of the unused portion of a student's tax credit for tuition fees and examination fees to any of the student's parents and grandparents;
- (5) the simplification and improvement of the refundable tax credit for child care expenses;
- (6) the improvement of the tax credit for retirement income;
- (7) the implementation of a refundable tax credit for persons providing respite to informal caregivers;
- (8) the enhancement of the refundable tax credit for individuals living in a northern village;
- (9) changes in the tax rates applicable to the income of corporations;
- (10) the elimination of the tax on capital on 1 January 2011 and the reduction of the rate of that tax until its elimination;
- (11) an increase in the tax on capital exemption granted to corporations that carry on a farming or fishing business;
- (12) the enhancement of the capital tax credit;
- (13) the elimination of separate elections for Québec purposes and the synchronization of fiscal periods; and
- (14) the tax treatment of assistance received by subcontractors for the application of certain special taxes.

This Act amends the Act respecting the Ministère du Revenu to, among other things, establish a specific offence for merchants who issue receipts that do not correspond to actual transactions.

It amends the Act respecting the Québec Pension Plan to change the time granted to an employee to pay an optional premium under the Québec Pension Plan.

It amends the Act respecting the Québec sales tax to raise to \$2,000 the maximum refundable amount of the Québec sales tax paid on a new hybrid vehicle and to lift the restriction preventing large businesses from obtaining an input tax refund in respect of certain road vehicles as far as new hybrid vehicles are concerned.

It also amends the Taxation Act to make amendments similar to those made to the Income Tax Act of Canada by Bill C-28 (Statutes of Canada, 2007, chapter 2), assented to on 21 February 2007, and by Bill C-52 (Statutes of Canada, 2007, chapter 29), assented to on 22 June 2007. The Act thus gives effect to harmonization measures announced, for the most part, in the Budget Speeches delivered on 23 March 2006 and 24 May 2007 and in Information Bulletins published by the Ministère des Finances in 2005, 2006 and 2007. More specifically, the amendments deal with

(Cont'd on next page)

Explanatory notes (Cont'd)

- (1) the splitting of retirement income;
- (2) the fiscal treatment of specified investment flow-through (SIFT) entities; and
- (3) the fiscal treatment applicable to taxable dividends.

It further amends the Taxation Act to give effect to measures announced in the Budget Speeches delivered on 12 June 2003 and 23 March 2006 and in Information Bulletin 2003-7, published on 12 December 2003 by the Ministère des Finances. More specifically, the amendments deal with

- (1) the tax treatment of an amount received under a non-competition clause;
- (2) the rules relating to expenditures matchable with a right to receive production; and
- (3) the limitation of the tax benefits arising from charitable donations made under tax shelter arrangements and other gifting arrangements.

In addition, this Act amends the Act respecting the Québec sales tax to make amendments similar to those made to the Excise Tax Act in particular by Bill C-40 (Statutes of Canada, 2007, chapter 18) and by Bill C-52 (Statutes of Canada, 2007, chapter 29), both assented to on 22 June 2007, and by Bill C-28 (Statutes of Canada, 2007, chapter 35), assented to on 14 December 2007. It thus gives effect to harmonization measures announced, for the most part, in the Budget Speeches delivered on 12 June 2003 and 24 May 2007, in the Supplement to the Government's Budgetary Policy of 19 March 2002 and in Information Bulletins published by the Ministère des Finances in 2001, 2003, 2005, 2006 and 2007. More specifically, the amendments deal with

- (1) the exemption of midwifery and speech-language pathology services as well as the exemption of services rendered in the practise of the profession of social work;
- (2) the zero-rated status of certain products;
- (3) the zero-rated status of supplies of incorporeal movable property to persons that are not resident in Québec; and
- (4) the exclusion of refundable beverage container charges from the QST tax base.

Lastly, this Act amends other legislation to make various technical amendments as well as consequential and terminology-related amendments.



Chapter 5

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 24 MAY 2007, TO THE 1 JUNE 2007 MINISTERIAL STATEMENT CONCERNING THE GOVERNMENT'S 2007–2008 BUDGETARY POLICY AND TO CERTAIN OTHER BUDGET STATEMENTS

[Assented to 15 May 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

1. (1) Section 23 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01) is amended by replacing “\$422” by “\$557”.

(2) Subsection 1 has effect from 1 July 2007.

2. (1) Section 24 of the Act is amended by striking out paragraph 4.

(2) Subsection 1 has effect from 1 July 2007.

3. (1) The Act is amended by inserting the following section after section 24:

“24.1. Persons 65 years of age or over throughout a calendar year who receive monthly guaranteed income supplements in the year under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9), the aggregate of which supplements represents at least 94% of the maximum amount that may be paid in that respect annually, are exempted from payment of the premium for that year.”

(2) Subsection 1 has effect from 1 January 2007.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

4. (1) Section 65 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended by replacing the third paragraph by the following paragraph:

“For the purposes of subparagraph 2 of the second paragraph, the following rules apply:

(1) if the individual is a member of a partnership in a taxation year, the individual's share of the income or loss of the partnership for a fiscal period that ended in the year must be considered to be earned or sustained during the part of the year referred to in that subparagraph 2 if the partnership's fiscal period ends in that part of the year, and to be earned or sustained during another part of the year if the partnership's fiscal period ends in that other part of the year; and

(2) if the individual includes an amount in computing the individual's income for a taxation year under section 313.11 of the Taxation Act, the amount must be considered to be income earned by the individual on the last day of that year."

(2) Subsection 1 applies from the taxation year 2007.

PUBLIC CURATOR ACT

5. Section 24.1 of the Public Curator Act (R.S.Q., chapter C-81) is amended by replacing "on the seventieth birthday of the annuitant or employee" in paragraph 9 by "at the end of the year in which the annuitant or employee reaches 71 years of age".

TAXATION ACT

6. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3) is amended

(1) by replacing the definition of "taxation year" by the following definition:

""taxation year" means

(a) in the case of a corporation, a fiscal period;

(b) in the case of an individual, other than a testamentary trust, a calendar year; and

(c) in the case of a testamentary trust, the particular period for which the trust's accounts are made up for purposes of assessment under this Part, which particular period,

i. if it begins at a time after 20 December 2006, must end at the end of the period that includes that time and for which the accounts are made up for purposes of assessment under the Income Tax Act, or

ii. if it includes 20 December 2006, must end at the time at which ends the period that includes that day and for which the accounts are made up for purposes of assessment under the Income Tax Act, unless the period

for which the trust's accounts are made up for purposes of assessment under the Income Tax Act that includes 20 December 2006 ends more than 12 months after the time at which the particular period begins;";

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

““eligible dividend” means an amount, in respect of a person resident in Canada, that is deemed to be a taxable dividend received by the person under section 603.1 or 663.4, or a taxable dividend that is paid after 23 March 2006 by a corporation resident in Canada, that is received by a person resident in Canada and that

(a) is designated, in accordance with subsection 14 of section 89 of the Income Tax Act, as an eligible dividend for the purposes of that Act; or

(b) if it is included in a particular amount that is deemed to be a dividend or taxable dividend, corresponds, without exceeding the particular amount, to the portion, designated, in accordance with subsection 14 of section 89 of the Income Tax Act, as an eligible dividend for the purposes of that Act, of the amount, corresponding to the particular amount, that is deemed to be a dividend or taxable dividend for the purposes of that Act;”;

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

““SIFT trust” has the meaning assigned by the first paragraph of section 1129.70;”;

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

““SIFT partnership” has the meaning assigned by the first paragraph of section 1129.70;”;

(5) by striking out “and in paragraph *a* of the definition of “earned income” set out in section 1029.8.67” in the definition of “salary or wages”.

(2) Paragraph 1 of subsection 1 has effect from 20 December 2006. In addition, when the definition of “taxation year” in section 1 of the Act applies after 20 December 2002 and before 20 December 2006, it is to be read as follows:

““taxation year” means

(a) in the case of a corporation, a fiscal period;

(b) in the case of an individual, other than a testamentary trust, a calendar year; and

(c) in the case of a testamentary trust, the period for which the trust's accounts are made up for purposes of assessment under this Part;”.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 23 March 2006. However, when the portion of the definition of “eligible dividend” in section 1 of the Act before paragraph *a* applies before 31 October 2006, it is to be read as follows:

““eligible dividend” means a taxable dividend that is paid after 23 March 2006 by a corporation resident in Canada, that is received by a person resident in Canada and that”.

(4) Paragraphs 3 and 4 of subsection 1 have effect from 31 October 2006.

(5) Paragraph 5 of subsection 1 applies from the taxation year 2007.

7. (1) The Act is amended by inserting the following section after section 1.7:

“1.8. In this Act and the regulations, “agreed proportion”, in respect of a member of a partnership for a fiscal period of the partnership, means the proportion that the member’s share of the income or loss of the partnership for the partnership’s fiscal period is of the partnership’s income or loss for that fiscal period, on the assumption that, if the income and loss of the partnership for that fiscal period are nil, the partnership’s income for that fiscal period is equal to \$1,000,000.”

(2) Subsection 1 has effect from 21 December 2002.

8. Section 2.1.3 of the Act is amended by replacing “assigned” wherever it appears in paragraphs *a* and *b* by “distributed”.

9. (1) Section 6.1 of the Act is replaced by the following section:

“6.1. If a corporation’s fiscal period referred to in the second or fourth paragraph of section 7 exceeds 365 days, otherwise than because of an election described in paragraph *c* of subsection 3.1 or 4 of section 249 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), and for that reason the corporation does not have a taxation year that ends in a particular calendar year, for the purposes of this Part the corporation’s first taxation year ending in the calendar year that follows the particular calendar year is deemed to end on the last day of the particular calendar year.”

(2) Subsection 1 has effect from 20 December 2006.

10. (1) The Act is amended by inserting the following section after section 6.1:

“6.1.1. If at a particular time a corporation becomes or ceases to be a Canadian-controlled private corporation, otherwise than because of an acquisition of control to which section 6.2 would, but for this section, apply

and subsections 3.1 and 4 of section 249 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) do not apply to the corporation in respect of the change of status, the following rules apply:

(a) the corporation's taxation year that would, but for this section, include the particular time is deemed to end immediately before that time; and

(b) a new taxation year of the corporation is deemed to begin at the particular time and end at the time at which the corporation's taxation year (determined for the purposes of the Income Tax Act) that includes the particular time, ends.

Chapter V.2 applies in relation to an election made under subparagraph iii of paragraph *c* of subsection 3.1 of section 249 of the Income Tax Act."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2005. However, when section 6.1.1 of the Act

(1) applies before 20 December 2006, it is to be read as follows:

“6.1.1. If at any time a corporation becomes or ceases to be a Canadian-controlled private corporation, otherwise than because of an acquisition of control to which section 6.2 would, but for this section, apply, the following rules apply:

(a) subject to paragraph *c*, the corporation's taxation year that would, but for this section, include that time is deemed to end immediately before that time;

(b) a new taxation year of the corporation is deemed to begin at that time;

(c) despite the definition of “taxation year” in section 1 and sections 5 and 6.1, the corporation's taxation year that would, but for this section, have been its last taxation year that ended before that time is deemed to end immediately before that time if

i. that taxation year would have ended, but for this paragraph and otherwise than because of section 779, Chapter I of Title I.1 of Book VI or paragraph *a* of section 851.22.23 or 999.1, within the 7-day period that ended immediately before that time,

ii. within the 7-day period that ended immediately before that time, no person or group of persons acquired control of the corporation, and the corporation did not become or cease to be a Canadian-controlled private corporation, and

iii. the corporation elects, in its fiscal return under this Part for that taxation year, to have this paragraph apply in respect of that taxation year; and

(d) for the purpose of determining the corporation's fiscal period after that time, the corporation is deemed not to have established a fiscal period before that time.”; and

(2) has effect after 19 December 2006 and applies in respect of a corporation's change of status that occurred before 20 December 2006, it is to be read as follows:

“6.1.1. If at any time a corporation becomes or ceases to be a Canadian-controlled private corporation, otherwise than because of an acquisition of control to which section 6.2 would, but for this section, apply, the following rules apply:

(a) subject to subparagraph *c*, the corporation's taxation year that would, but for this section, include that time is deemed to end immediately before that time;

(b) a new taxation year of the corporation is deemed to begin at that time;

(c) despite the definition of “taxation year” in section 1 and sections 5 and 6.1, the corporation's taxation year that would, but for this section, have been its last taxation year that ended before that time is deemed to end immediately before that time if

i. that taxation year would have ended, but for this subparagraph *c* and otherwise than because of section 779, Chapter I of Title I.1 of Book VI or paragraph *a* of section 851.22.23 or 999.1, within the 7-day period that ended immediately before that time,

ii. within the 7-day period that ended immediately before that time, no person or group of persons acquired control of the corporation, and the corporation did not become or cease to be a Canadian-controlled private corporation, and

iii. the corporation makes a valid election under subparagraph iii of paragraph *c* of subsection 3.1 of section 249 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the corporation's change of status; and

(d) for the purpose of determining the corporation's fiscal period after that time, the corporation is deemed not to have established a fiscal period before that time.

Chapter V.2 applies in relation to an election made under subparagraph iii of paragraph *c* of subsection 3.1 of section 249 of the Income Tax Act or in relation to an election made under subparagraph iii of subparagraph *c* of the first paragraph before 20 December 2006.”

11. (1) Section 6.2 of the Act is replaced by the following section:

“6.2. For the purposes of this Part, if at a particular time control of a corporation (other than a corporation that is a foreign affiliate of a taxpayer resident in Canada and that did not carry on a business in Canada in its last taxation year beginning before the particular time) has been acquired by a person or group of persons and subsection 4 of section 249 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) does not apply to the corporation in respect of the acquisition of control, the following rules apply:

(a) the corporation’s taxation year that would, but for this subparagraph, have included the particular time is deemed to have ended immediately before that time; and

(b) a new taxation year of the corporation is deemed to begin at the particular time and end at the time at which the corporation’s taxation year (determined for the purposes of the Income Tax Act) that includes the particular time, ends.

Chapter V.2 applies in relation to an election made under paragraph *c* of subsection 4 of section 249 of the Income Tax Act.”

(2) Subsection 1 applies in respect of an acquisition of control that occurs after 19 December 2006. In addition, if section 6.2 of the Act has effect after 19 December 2006 and applies in respect of an acquisition of control that occurred before 20 December 2006, it is to be read

(1) as if paragraph *c* was replaced by the following paragraph:

“(c) subject to section 779, Chapter I of Title I.1 of Book VI and paragraph *a* of sections 851.22.23 and 999.1, and notwithstanding the definition of “taxation year” in section 1 and sections 5 and 6.1, where the taxation year of the corporation that would, but for this section, have been its last taxation year that ended before that time would, but for this subparagraph, have ended within the seven-day period that ended immediately before that time, that taxation year is, except where control of the corporation was acquired by a person or group of persons within that period, deemed to end immediately before that time where the corporation makes a valid election under paragraph *c* of subsection 4 of section 249 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the acquisition of control; and”;

(2) as if the following paragraph was added:

“Chapter V.2 applies in relation to an election made under paragraph *c* of subsection 4 of section 249 of the Income Tax Act or in relation to an election made under subparagraph *c* of the first paragraph before 20 December 2006.”

12. (1) The Act is amended by inserting the following sections after section 6.2:

“6.3. Subject to the second paragraph, the period for which a testamentary trust’s accounts are made up for purposes of assessment under this Part may not exceed 12 months and no change in the time at which that period ends may be made without the concurrence of the Minister.

However, the first paragraph does not apply in respect of a period for which a testamentary trust’s accounts are made up for purposes of assessment under this Part that, in accordance with subparagraph i or ii of paragraph c of the definition of “taxation year” in section 1, ends at the time at which the period for which the testamentary trust’s accounts are made up for the purposes of assessment under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), ends.

For the purposes of paragraph c of the definition of “taxation year” in section 1, the period, including a particular day, for which a testamentary trust’s accounts are made up for purposes of assessment under the Income Tax Act is deemed to end at the time at which the taxation year of the trust that includes that day is deemed to end, for the purposes of that Act.

“6.4. If, at a particular time after 20 December 2002, the taxation year (determined for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) of a trust or succession is deemed to end, in accordance with paragraph b of subsection 6 of section 249 of that Act and for the purposes of that Act, immediately before the particular time, a new taxation year of the trust or succession is deemed to have begun at the particular time.”

(2) Subsection 1, when it enacts the first paragraph of section 6.3 of the Act, has effect from 21 December 2002 and, when it enacts the second and third paragraphs of that section, from 20 December 2006.

(3) Subsection 1, when it enacts section 6.4 of the Act, has effect from 19 July 2005. However, when section 6.4 of the Act applies in respect of a taxation year that consists in a period other than a period described in subparagraph i or ii of paragraph c of the definition of “taxation year” in section 1 of the Act, enacted by section 6, it is to be read as follows:

“6.4. If, at a particular time after 20 December 2002, a transaction or event described in any of subparagraphs b to d of the second paragraph of section 677 occurs and as a result of that occurrence a trust or succession is not a testamentary trust, the following rules apply:

(a) the fiscal period for a business or property of the trust or succession that would, if this Part applied without reference to this section and those subparagraphs, have included the particular time is deemed to have ended immediately before the particular time;

(b) the taxation year of the trust or succession that would, if this Part applied without reference to this section and those subparagraphs, have included the particular time is deemed to have ended immediately before the particular time;

(c) a new taxation year of the trust or succession is deemed to have begun at the particular time; and

(d) for the purpose of determining the fiscal period for a business or property of the trust or succession after the particular time, the trust or succession is deemed not to have established a fiscal period before that time.”

(4) In addition, when a trust or succession so elects in writing by filing the election with the Minister of Revenue on or before its filing-due date for its taxation year that includes 15 May 2009, section 6.4 of the Act, enacted by subsection 3, has effect from 21 December 2002 in respect of a taxation year of the trust or succession that consists in a period other than a period described in subparagraph i or ii of paragraph *c* of the definition of “taxation year” in section 1 of the Act.

13. (1) Section 7 of the Act is amended

(1) by replacing “In” in the first paragraph by “Subject to the second, third and fourth paragraphs, in”;

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

“A fiscal period of a business or property of a person or partnership, other than a fiscal period referred to in the third or fourth paragraph, may not end”;

(3) by replacing “paragraph *c* of section 1121.7” in subparagraph i.1 of subparagraph *b* of the second paragraph by “subparagraph *c* of the first paragraph of section 1121.7, as it read in respect of the fiscal period,”;

(4) by inserting the following paragraphs after the second paragraph:

“A fiscal period of a business or property of a person or partnership that consists in a period that begins at a particular time after 20 December 2006 must end at the end of the period, including that time, that is a fiscal period of the business or property for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“In addition, the particular fiscal period of a business or property of a person or partnership that consists in a period that includes 20 December 2006 must end at the end of the period, including that day, that is a fiscal period of the business or property for the purposes of the Income Tax Act, unless the fiscal period of the business or property (determined for the purposes of the

Income Tax Act) that includes 20 December 2006, ends, in the case of a corporation, more than 53 weeks after the time at which the particular fiscal period begins and, in any other case, more than 12 months after that time.

“For the purposes of the third and fourth paragraphs, a fiscal period of a corporation that, for the purposes of the Income Tax Act, includes a particular day is deemed to end at the time at which the taxation year of the corporation that includes that day is deemed to end, for the purposes of that Act.”

(2) Subsection 1 has effect from 20 December 2006.

14. (1) Section 7.0.3 of the Act is replaced by the following section:

“7.0.3. Where a business is carried on, throughout the period of time that began at the beginning of a particular fiscal period referred to in the second paragraph of section 7, of the business, that includes a particular day, and ended at the end of the calendar year in which the fiscal period began, by an individual, otherwise than as a member of a partnership, or by an individual as a member of a partnership if, throughout that period of time, each member of the partnership is an individual and the partnership is not a member of another partnership, and where the individual makes, after 19 December 2006, a valid election under subsection 4 of section 249.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the fiscal period or a previous fiscal period, subparagraph *b* of the second paragraph of section 7 does not apply to the particular fiscal period and the particular fiscal period must end at the end of the period that includes the particular day and that is a fiscal period of the business for the purposes of the Income Tax Act.

Chapter V.2 applies in relation to an election made under subsection 4 of section 249.1 of the Income Tax Act in respect of a fiscal period referred to in the second paragraph of section 7 or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

15. (1) Section 7.0.4 of the Act is amended by replacing “Section 7.0.3” by “The first paragraph of section 7.0.3”.

(2) Subsection 1 has effect from 20 December 2006.

16. (1) Section 7.0.5 of the Act is replaced by the following section:

“7.0.5. The first paragraph of section 7.0.3 does not apply to a fiscal period of a business carried on by an individual if the individual makes, after 19 December 2006, a valid election under subsection 6 of section 249.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) that applies in respect of the fiscal period.

Chapter V.2 applies in relation to an election made under subsection 6 of section 249.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

17. (1) Section 7.0.6 of the Act is amended by inserting “referred to in the second paragraph of section 7” after “fiscal period”.

(2) Subsection 1 has effect from 20 December 2006.

18. Section 7.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**7.1.** A transfer, distribution or acquisition of property is deemed, for the purposes of this Part, to be made as a consequence of the death of a taxpayer or of the taxpayer’s spouse if it is made”.

19. (1) The Act is amended by inserting the following section after section 7.11:

“**7.11.0.1.** Sections 7.9, 7.10 and 7.11 do not apply to a usufruct or a right of use of an immovable property when a taxpayer disposes of the bare ownership of the immovable property in the course of a gift to a donee described in any of the definitions of “total charitable gifts”, “total Crown gifts” and “total gifts of qualified property” in the first paragraph of section 752.0.10.1 and retains, for life, the usufruct or the right of use.”

(2) Subsection 1 applies in respect of a disposition that occurs after 18 July 2005.

20. (1) Section 7.11.2 of the Act is amended by adding the following paragraph:

“If the property referred to in the first paragraph is deemed to be taxable Canadian property of the particular trust because of subparagraph *d* of the first paragraph of section 301, any of sections 521, 538, 540.2 and 554, subparagraph *c* of the second paragraph of section 614 or subparagraph *d.1* of the first paragraph of section 688, the property is deemed to be taxable Canadian property of the other trust.”

(2) Subsection 1 applies in respect of a transfer made after 23 December 1998.

21. (1) Section 7.11.4 of the Act is amended by replacing subparagraph *i* of paragraph *b* by the following subparagraph:

“*i.* the unit is capital property and that amount is not proceeds of disposition of a capital interest in the trust, or”.

(2) Subsection 1 applies in respect of a unit issued after 20 December 2002.

22. (1) Section 7.18.1 of the Act is amended by inserting “paragraph c of section 898.1.1,” after “649,”.

(2) Subsection 1 has effect from 1 January 1998.

23. (1) The Act is amended by inserting the following after section 7.19:

“7.19.1. For the purposes of this Act, if a particular provision of the Act refers to a valid election made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and the Minister of National Revenue has agreed, in giving effect to an application filed for that purpose by a person, legal representative or partnership otherwise than under a provision of the Income Tax Act that specifically provides for such an application, to allow, for the purposes of that Act, the election provided for in the provision of that Act to which the particular provision refers to be made late, amended or rescinded at any time, the following rules apply:

(a) the election made late or the election, in its amended form, is deemed to be a valid election made at that time; and

(b) the election, before its being amended, or the election that has been rescinded, is deemed never to have been made.

Sections 21.4.14 and 21.4.15 apply, with the necessary modifications, to this section.

“CHAPTER I.1

“RULES RELATING TO GIFTS

“7.20. The existence of an amount of an advantage in respect of a transfer of property does not disqualify the transfer from being a gift to a qualified donee, provided that

(a) the amount of the advantage does not exceed 80% of the fair market value of the transferred property; or

(b) the transferor of the property establishes to the satisfaction of the Minister that the transfer was made with the intention to make a gift.

“7.21. The eligible amount of a gift is equal to the amount by which the fair market value of the property that is the subject of the gift exceeds the amount of the advantage, if any, in respect of the gift.

However, if a taxpayer disposes of the bare ownership of a work of art or of a cultural property described in the third paragraph of section 232 in the course of a recognized gift with reserve of usufruct or use, the eligible amount of the gift is equal to the amount by which the fair market value of the gift, determined under the rules of paragraph *b* of section 710.4 or 752.0.10.4.2, exceeds the amount of the advantage in respect of the gift, other than the usufruct or right of use.

“7.22. The amount of the advantage in respect of a gift made by a taxpayer is equal to the aggregate of

(*a*) the aggregate of all amounts, other than an amount referred to in paragraph *b*, each of which is an amount equal to the value, at the time the gift is made, of a property, service, compensation, use or other benefit that the taxpayer, or a person or partnership who does not deal at arm’s length with the taxpayer, has received, obtained or enjoyed, or is entitled, either immediately or in the future and either absolutely or contingently, to receive, obtain, or enjoy

- i. that is consideration for the gift,
- ii. that is in gratitude for the gift, or
- iii. that is in any other way related to the gift; and

(*b*) the limited-recourse debt, determined under section 851.41.1, in respect of the gift at the time the gift is made.

“7.23. The cost to a taxpayer of a property, acquired by the taxpayer in circumstances where section 7.22 applies to include the value of the property in computing the amount of the advantage in respect of a gift, is equal to the fair market value of the property at the time the gift is made.

“7.24. If at any time in a taxation year a taxpayer has paid an amount (in this section referred to as the “repaid amount”), on account of the principal amount of an indebtedness which was, before that time, an unpaid principal amount that was a limited-recourse debt referred to in section 851.41.1 (in this section referred to as the “former limited-recourse debt”), in respect of a gift (in this section referred to as the “original gift”) of the taxpayer, otherwise than by way of an assignment or transfer of a guarantee, security or similar covenant, or by way of a payment in respect of which a taxpayer referred to in section 851.41.1 has incurred an indebtedness that would be a limited-recourse debt referred to in that section if that indebtedness were in respect of a gift made at the time that that indebtedness was incurred, the taxpayer is deemed, for the purposes of sections 710 to 716.0.3 and 752.0.10.1 to 752.0.10.18 and if the former limited-recourse debt is in respect of the original gift, to have made in the taxation year a gift to a qualified donee, the eligible amount of which deemed gift is equal to the amount by which

the amount that would have been the eligible amount of the original gift, if the aggregate of all such repaid amounts paid at or before that time were paid immediately before the original gift was made, exceeds the aggregate of the eligible amount of the original gift and the eligible amount of all other gifts deemed under this section to have been made before that time in respect of the original gift.

“7.25. For the purposes of section 7.21, paragraph *c* of section 422 and sections 716 and 752.0.10.12, the fair market value of a property that is the subject of a gift made by a taxpayer to a qualified donee is deemed to be equal to the lesser of the fair market value of the property otherwise determined and the cost or, in the case of a capital property, the adjusted cost base, of the property to the taxpayer immediately before the gift is made if

(a) the taxpayer acquired the property under a gifting arrangement that is a tax shelter as defined in section 1079.1; or

(b) unless the gift is made as a consequence of the taxpayer’s death,

i. the taxpayer acquired the property less than 3 years before the day that the gift is made, or

ii. the taxpayer acquired the property less than 10 years before the day that the gift is made and it is reasonable to conclude that, at the time the taxpayer acquired the property, one of the main reasons for the acquisition was to make a gift of the property to a qualified donee.

“7.26. If a taxpayer acquired a property that is the subject of a gift to which section 7.25 applies because of subparagraph i or ii of paragraph *b* of that section and the property was, at any time within the 3-year or 10-year period that ends when the gift is made, acquired by a person or partnership with whom the taxpayer does not deal at arm’s length, for the purpose of applying section 7.25 to the taxpayer, the cost or, in the case of a capital property, the adjusted cost base, of the property to the taxpayer immediately before the gift is made is deemed to be equal to the lowest amount that is the cost or, in the case of a capital property, the adjusted cost base, to the taxpayer or that person or partnership immediately before the property was disposed of by that person or partnership.

“7.27. Section 7.25 does not apply to a gift

(a) of a property described in an inventory;

(b) of an immovable property situated in Canada;

(c) of a cultural property described in the third paragraph of section 232;

(d) of a property to which section 231.2 would apply, if the portion of paragraph *a* of that section before subparagraph i were read without reference to “, other than a private foundation,”;

- (e) of a share of the capital stock of a corporation if
 - i. the share was issued by the corporation to the donor,
 - ii. immediately before the gift, the corporation was controlled by the donor, a person related to the donor or a group of persons each of whom is related to the donor, and
 - iii. section 7.25 would not have applied in respect of the consideration for which the share was issued had that consideration been donated by the donor to the qualified donee when the share was so donated;
 - (f) by a corporation of a property if
 - i. the property was acquired by the corporation in circumstances to which section 518 or 529 applied,
 - ii. immediately before the gift, the shareholder from whom the corporation acquired the property controlled the corporation or was related to a person or each member of a group of persons that controlled the corporation, and
 - iii. section 7.25 would not have applied in respect of the property had the property not been transferred to the corporation and had the shareholder made the gift to the qualified donee when the corporation so made the gift;
 - (g) of a property that was acquired in circumstances where any of sections 440, 444, 454, 459 and 460 applied, unless section 7.26 would have applied if this section were read without reference to this paragraph;
 - (h) of a work of art to a Québec museum;
 - (i) of the bare ownership of a work of art or of a cultural property described in the third paragraph of section 232; or
 - (j) of a musical instrument to an entity referred to in the definition of “total musical instrument gifts” in the first paragraph of section 752.0.10.1.
- “7.28.** The eligible amount of a gift of a property by a taxpayer is equal to zero if it can reasonably be concluded that the gift relates to a transaction or series of transactions
- (a) one of the purposes of which is to avoid the application of section 7.25 to the gift of a property; or
 - (b) that would, if this Part were read without reference to this paragraph, result in a tax benefit to which section 1079.10 applies.

“7.29. If a taxpayer disposes of a property (in this section referred to as the “substantive gift”) that is a capital property or an incorporeal capital property of the taxpayer, to a recipient that is a qualified donee, section 7.25 would have applied in respect of the substantive gift if it had been the subject of a gift by the taxpayer to a qualified donee, and all or a part of the proceeds of disposition of the substantive gift are, or are substituted, directly or indirectly in any manner whatever, for, property that is the subject of a gift by the taxpayer to the recipient or any person not dealing at arm’s length with the recipient, the following rules apply:

(a) for the purposes of section 7.21, the fair market value of the property that is the subject of the gift made by the taxpayer is deemed to be equal to that proportion of the lesser of the fair market value of the substantive gift and the cost or, if the substantive gift is a capital property of the taxpayer, the adjusted cost base, of the substantive gift to the taxpayer immediately before the disposition to the recipient, that the fair market value otherwise determined of the property that is the subject of the gift is of the proceeds of disposition of the substantive gift;

(b) if the substantive gift is a capital property of the taxpayer, for the purposes of subparagraph *f* of the first paragraph of section 93 and section 251, the sale price of the substantive gift is to be reduced by the amount by which the fair market value of the property that is the subject of the gift, determined without reference to this chapter, exceeds the fair market value determined under paragraph *a*; and

(c) if the substantive gift is an incorporeal capital property of the taxpayer, the amount included in computing an excess amount referred to in subparagraph *b* of the second paragraph of section 107 is to be reduced by the amount by which the fair market value of the property that is the subject of the gift, determined without reference to this chapter, exceeds the fair market value determined under paragraph *a*.

“7.30. Section 7.20 does not apply in respect of a gift made by a registered charity to a qualified donee.

“7.31. Despite section 7.21, the eligible amount of a gift made by a taxpayer is equal to zero if the taxpayer does not, before a receipt referred to in section 712 or 752.0.10.3 is issued in respect of the gift, inform the qualified donee or the recipient of any circumstances in respect of which any of sections 7.21, 7.25, 7.26, 7.28 and 7.29 causes the eligible amount of the gift to be less than the fair market value, determined without reference to sections 7.25, 716 and 752.0.10.12, of the property that is the subject of the gift.”

(2) Subsection 1, except when it enacts sections 7.19.1, 7.25, 7.27 and 7.28 of the Act, applies in respect of a gift made after 20 December 2002. However,

- (1) section 7.22 of the Act is to be read without reference to
 - (a) subparagraph iii of its paragraph *a*, when it applies in respect of a gift made before 6:00 p.m. Eastern Standard Time on 5 December 2003; and
 - (b) its paragraph *b*, when it applies in respect of a gift made before 19 February 2003;
 - (2) section 7.24 of the Act does not apply in respect of a gift made before 19 February 2003;
 - (3) section 7.26 of the Act does not apply in respect of a gift made before 18 July 2005;
 - (4) section 7.29 of the Act does not apply in respect of a gift made before 27 February 2004;
 - (5) section 7.30 of the Act does not apply in respect of a gift made before 9 November 2006; and
 - (6) section 7.31 of the Act does not apply in respect of a gift made before 1 January 2006.
- (3) Subsection 1, when it enacts section 7.19.1 of the Act, has effect from 20 December 2006.
- (4) Subsection 1, when it enacts section 7.25, the portion of section 7.27 before paragraph *j* and section 7.28 of the Act, applies from the taxation year 2003. However, when section 7.28 of the Act applies in respect of a gift made before 18 July 2005, it is to be read as follows:
- “7.28.** If it can reasonably be concluded that one of the reasons for a series of transactions, that includes a disposition or acquisition of a property of a taxpayer that is the subject of a gift by the taxpayer, is to increase the amount that would be deemed to be the fair market value of the property under section 7.25, the cost of the property for the purposes of section 7.25 is deemed to be the lowest cost to the taxpayer to acquire that property or an identical property at any time.”
- (5) In addition, subsection 1, when it enacts section 7.25, the portion of section 7.27 before paragraph *j* and section 7.28 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 12 December 2003. However, it does not apply in respect of cases pending before the courts on 12 December 2003 or to notices of objection served on the Minister of Revenue on or before that date, if one of the subjects of the contestation, expressly invoked on or before that date in the motion of appeal or in the notice of objection previously served on the Minister of Revenue, or in the notice of objection, as the case may be, concerns the valuation of a property that is the subject of a gift for the purpose of determining the fair market value of the property.

(6) Subsection 1, when it enacts paragraph *j* of section 7.27 of the Act, applies in respect of a gift made after 23 March 2006.

24. (1) Section 8 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(*f*) was a child of, and dependent for support on, an individual to whom any of paragraphs *b*, *c* and *d* applies and the child’s income for the year did not exceed \$6,650; or”.

(2) Subsection 1 applies from the taxation year 2007.

25. (1) The Act is amended by inserting the following section after section 8.1:

“8.2. The amount referred to in paragraph *f* of section 8 that must be used for a taxation year subsequent to the taxation year 2007 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 so used by the factor determined by the formula

$(A/B) - 1$.

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 immediately before the year preceding that for which the amount is to be adjusted.

If the factor determined by the formula in the first paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4.

If the amount that results from the adjustment provided for in the first paragraph is not a multiple of \$5, it must 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.

26. (1) Section 16.1.2 of the Act is replaced by the following section:

“**16.1.2.** For the purposes of subparagraph *a* of the first paragraph of section 21.32, section 125.1, the second paragraph of section 171, section 217.15, the definition of “goodwill amount” in section 333.4, paragraph *b* of section 333.14, section 740 and paragraph *b.1* of section 1029.8.17, if a person is not resident in Canada but is resident in a country with which a tax agreement was entered into and in which the expression “permanent establishment” is defined, the establishment of the person means, despite sections 12 to 16.1, the permanent establishment of the person, within the meaning assigned by the tax agreement.”

(2) Subsection 1 has effect from 8 October 2003.

27. (1) Section 18 of the Act is amended by replacing “where paragraph *b* does not apply” in paragraph *c* by “in any other case”.

(2) Subsection 1 has effect from 24 December 1998.

28. (1) Section 21.1 of the Act is amended by replacing “, 106.4, 158.1 to 158.14, 175.9” in the first paragraph by “and 106.4, Division X.1 of Chapter III of Title III of Book III, sections 175.9”.

(2) Subsection 1 has effect from 18 September 2001.

29. (1) Section 21.3 of the Act is amended

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

“(a) the acquisition at any time of shares of the capital stock of any corporation by

i. a person who acquired the shares from another person to whom the person was related, otherwise than because of a right referred to in paragraph *b* of section 20, immediately before that time,

ii. a person who was related to the particular corporation, otherwise than because of a right referred to in paragraph *b* of section 20, immediately before that time,

iii. a succession that acquired the shares because of the death of a person,

iv. a person who acquired the shares from a succession that arose on the death of another person to whom the person was related, or

v. a corporation on a distribution, within the meaning assigned by the first paragraph of section 308.0.1, by a specified corporation, within the meaning assigned by that paragraph, if a dividend, to which section 308.1 does not

apply because of section 308.3, is received in the course of the reorganization in which the distribution occurs;”;

(2) by adding the following paragraph after paragraph *b*:

“(c) the acquisition at any time of shares of the particular corporation if

i. the acquisition would otherwise result in the acquisition of control of the particular corporation at that time by a related group, and

ii. each member of each group of persons that controls the particular corporation at that time was related, otherwise than because of a right referred to in paragraph *b* of section 20, to the particular corporation immediately before that time.”

(2) Subsection 1 applies in respect of an acquisition of shares that occurs after 31 December 2000.

30. (1) Section 21.3.1 of the Act is replaced by the following section:

“21.3.1. If at a particular time shares of the capital stock of a particular corporation are disposed of to another corporation (in this paragraph referred to as the “acquiring corporation”) for consideration that includes shares of the acquiring corporation’s capital stock, control of the particular corporation and of each corporation controlled by it immediately before that time is deemed not to have been acquired by the acquiring corporation solely because of the disposition if, immediately after the particular time, the acquiring corporation and the particular corporation are controlled by a person or group of persons who controlled the particular corporation immediately before the particular time, and did not, as part of the series of transactions or events that includes the disposition, cease to control the acquiring corporation.

Control of a particular corporation and of each corporation controlled by it immediately before a particular time is deemed not to have been acquired at the particular time by a corporation (in this paragraph referred to as the “acquiring corporation”), if at the particular time, the acquiring corporation acquires shares of the particular corporation’s capital stock for consideration that consists solely of shares of the acquiring corporation’s capital stock, and if

(a) immediately after the particular time,

i. the acquiring corporation owns all the shares of each class of the particular corporation’s capital stock, without reference to shares of a specified class of the capital stock of the particular corporation, within the meaning of section 560.1.2.1,

ii. the acquiring corporation is not controlled by a person or group of persons, and

iii. the fair market value of the shares of the particular corporation's capital stock that are owned by the acquiring corporation is not less than 95% of the fair market value of all the assets of the acquiring corporation; or

(b) any of subparagraphs i to iii of subparagraph a do not apply and the acquisition occurs as part of a plan of arrangement that, on completion, results in

i. the acquiring corporation, or a new corporation that is formed on an amalgamation of the acquiring corporation and a wholly-controlled subsidiary of the acquiring corporation, owning all the shares of each class of the particular corporation's capital stock, without reference to shares of a specified class of the capital stock of the particular corporation, within the meaning of section 560.1.2.1,

ii. the acquiring corporation, or the new corporation, not being controlled by a person or group of persons, and

iii. the fair market value of the shares of the particular corporation's capital stock that are owned by the acquiring corporation, or the new corporation, being not less than 95% of the fair market value of all the assets of the acquiring corporation or the new corporation.”

(2) Subsection 1 applies in respect of an acquisition of shares made after 31 December 1999.

31. (1) Section 21.4.2 of the Act is replaced by the following section:

“21.4.2. For the purposes of this Part, if control of a corporation is acquired by a person or group of persons at a particular time on a day, control of the corporation is deemed to have been acquired by the person or group of persons at the commencement of that day and not at the particular time unless the corporation makes a valid election under subsection 9 of section 256 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the acquisition of control.

Chapter V.2 applies in relation to an election made under subsection 9 of section 256 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

32. (1) The Act is amended by inserting the following after section 21.4.3:

“CHAPTER V.2**“MAKING CERTAIN ELECTIONS**

“21.4.4. This chapter applies when a provision of this Act (in this chapter referred to as the “particular provision”) refers to this chapter in relation to an election made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or under this Act.

A person, legal representative or partnership that makes such an election is referred to as the “elector” in this chapter.

“21.4.5. If an election, which should have been made on or before 19 December 2006 or which was made before 20 December 2006, is made or amended as a consequence of the application of subsection 3.2 of section 220 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the date on which the election was made, which is to be taken into account for the purposes of sections 21.4.6 and 21.4.10 and of the particular provision, is, despite the presumption provided for in that respect in paragraph *a* of subsection 3.3 of section 220 of that Act, the date on which the election is actually made or amended.

If, in relation to any subject (in this paragraph referred to as the “subject of an election made for federal purposes”), an election is rescinded after 19 December 2006 in circumstances where section 7.19.1 applies and a particular valid election has been made before 20 December 2006 under the particular provision in relation to the subject of an election made for federal purposes, the particular valid election is deemed never to have been made.

“21.4.6. If, after 19 December 2006, an elector makes a valid election under the provision of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to which the particular provision refers, the elector or, if the elector is a partnership, any member of the partnership shall, on or before the date provided for in the second paragraph, notify the Minister in writing of the election and attach to the notice a copy of every document sent to the Minister of National Revenue in connection with the election.

The date to which the first paragraph refers is the date of the thirtieth day following that on which the election is made or, if it is later, the filing-due date of the elector or of the member of the partnership for the taxation year for which the election is required to be sent to the Minister of National Revenue.

“21.4.7. In the event of non-compliance with a requirement of section 21.4.6, the elector incurs a penalty of \$25 a day for every day the omission continues, up to \$2,500.

“21.4.8. If, in relation to any subject (in this section referred to as the “subject of an election made for federal purposes”) and as a consequence of the application of subsection 3.2 of section 220 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the period

within which an elector may make the election under section 21.4.6 has been extended or an election made by the elector under the provision of that Act to which the particular provision refers is amended or rescinded after 19 December 2006, the following rules apply:

(a) the elector shall notify the Minister in writing and attach to the notice a copy of every document sent to the Minister of National Revenue for that purpose;

(b) the elector incurs a penalty equal to \$100 for each complete month included in the period beginning on the day on or before which the election or the amended or rescinded election was required to have been made and ending on the day on which the notice referred to in paragraph *a* is sent to the Minister, up to \$5,000; and

(c) if a particular valid election has been made before 20 December 2006 under the particular provision in relation to the subject of an election made for federal purposes,

i. in the case of the election made or amended,

(1) the particular provision is to apply in respect of the subject of an election made for federal purposes, as the particular provision reads on 20 December 2006 and not as it read before that date, and

(2) the particular valid election is deemed never to have been made, and

ii. in the case of the rescinded election, the particular valid election is deemed never to have been made.

“21.4.9. Subject to sections 21.4.5, 21.4.8 and 21.4.11, if, in relation to any subject (in this section referred to as the “subject of an election made for Québec purposes”), an elector made a particular valid election under the particular provision before 20 December 2006, the particular provision must apply in respect of the subject of an election made for Québec purposes, as the particular provision read before that date, unless, after 19 December 2006, the elector makes, in relation to the subject of an election made for Québec purposes, a valid election under the provision of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to which the particular provision refers, in which case the following rules apply:

(a) the particular provision must apply in respect of the subject of an election made for Québec purposes, as the particular provision reads on 20 December 2006 and not as it read before that date; and

(b) the particular valid election is deemed never to have been made.

“21.4.10. If, before 20 December 2006 and in relation to any subject (in this section referred to as the “subject of an election made for federal

purposes”), an elector made a particular valid election under the provision of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to which the particular provision refers and did not rescind it after 19 December 2006 as a consequence of the application of subsection 3.2 of section 220 of that Act, and the elector has not made a valid election under the particular provision, the following rules apply:

(a) if the applicable period within which to make the election under the particular provision in relation to the subject of an election made for federal purposes, as the particular provision read before 20 December 2006, would have ended after 19 December 2006, the particular provision must, if the elector so decides on or before the time at which the period should have ended, apply in respect of the subject of an election made for federal purposes as if the particular valid election had been made on 20 December 2006, and, for that purpose, section 603 applies, with the necessary modifications, in respect of that decision if the particular provision was referred to in section 603, as that section read on 19 December 2006;

(b) if subsection 3.2 of section 220 of the Income Tax Act applies, in relation to the subject of an election made for federal purposes, to the provision of that Act to which the particular provision refers and if section 21.4.8 does not apply,

i. the Minister may allow that the particular provision apply in respect of the subject of an election made for federal purposes as if the particular valid election had been made on 20 December 2006, if

(1) the applicable period within which to make the election under the particular provision in relation to the subject of an election made for federal purposes, as the particular provision read before 20 December 2006, would have ended on or before a particular day of any of the elector’s taxation years or fiscal periods, as the case may be, and

(2) the elector files an application with the Minister in that respect on or before the day that is 10 calendar years after the end of the taxation year or fiscal period, and, for that purpose, section 603 applies, with the necessary modifications, in respect of that application if the particular provision was referred to in section 603, as that section read on 19 December 2006, and

ii. if the Minister grants the application filed under subparagraph i, the elector incurs a penalty equal to \$100 for each complete month included in the period beginning on the day on or before which the particular valid election was required to have been made and ending on the day on which the application is filed with the Minister, up to \$5,000; and

(c) if the particular provision is any of sections 85.5, 194, 215, 250.1, 312.3, 462.16, 688.1.1, 853 and 985.3 and, before 20 December 2006, in the case of sections 85.5, 194 and 215, the elector has not made a valid election under the provision of the Income Tax Act to which section 85.6, 195 or 216,

as the case may be, refers in relation to the particular valid election, or, in the case of section 985.3, the Minister of National Revenue has not revoked the particular valid election, the elector may, with the consent of the Minister and on the conditions determined by the Minister, apply the particular provision, for or from a particular taxation year or particular day or from a particular date, as the case may be, as if the particular valid election was a valid election made after 19 December 2006 in that respect, for or from the particular taxation year or particular day or from the particular date, as the case may be, under the provision of the Income Tax Act to which the particular provision refers.

“21.4.11. If an elector made a particular valid election under the particular provision before 20 December 2006 in relation to any subject (in this section referred to as the “subject of an election made for Québec purposes”), the following rules apply:

(a) if subsection 3.2 of section 220 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies, in relation to the subject of an election made for Québec purposes, to the provision of that Act (in this subparagraph referred to as the “corresponding provision”) to which the particular provision refers, if section 21.4.8 does not apply and if the elector made, in relation to the subject of an election made for Québec purposes, a valid election under the corresponding provision before 20 December 2006 that has not been rescinded before that date as a consequence of the application of that subsection 3.2, or the elector did not make such an election or made such an election that was thus rescinded before that date,

i. the Minister may allow that the particular provision, as it reads on 20 December 2006 and not as it read before that date, apply in respect of the subject of an election made for Québec purposes as if the election made for the purposes of the Income Tax Act that was not rescinded had been made on 20 December 2006, or that the particular valid election be revoked in any other case, if

(1) the period within which, in relation to the subject of an election made for Québec purposes, the election under the particular provision was to be made, as the particular provision read before 20 December 2006, would have ended on or before a particular day of any of the elector’s taxation years or fiscal periods, as the case may be, and

(2) the elector files an application with the Minister in that respect on or before the day that is 10 calendar years after the end of the taxation year or fiscal period, and, for that purpose, section 603 applies, with the necessary modifications, in respect of that application if the particular provision was referred to in section 603, as that section read on 19 December 2006, and

ii. if the Minister grants the application filed under subparagraph i,

(1) the elector incurs a penalty equal to \$100 for each complete month included in the period beginning on the day on or before which the election under the corresponding provision in relation to the subject of an election made for Québec purposes was required to have been made and ending on the day on which the application is filed, up to \$5,000, and

(2) the particular valid election is deemed never to have been made;

(b) if the particular provision is any of sections 85.5, 194, 215 and 985.3 and the conditions set out in the second paragraph are met before 20 December 2006, the elector may, with the consent of the Minister and on the conditions determined by the Minister, apply the particular provision, for a particular taxation year or from a particular date, as if the valid election referred to in subparagraph *b* of the second paragraph was a valid election made after 19 December 2006 in that respect, for the particular taxation year or from the particular date, under the provision of the Income Tax Act to which the particular provision refers;

(c) if the particular provision is any of sections 85.5, 194, 215, 284 and 985.3 and the conditions set out in the third paragraph are met before 20 December 2006,

i. in the case of sections 85.5, 194, 215 and 284, the elector may, with the consent of the Minister and on the conditions determined by the Minister, apply section 85.6, 195 or 216 or the second paragraph of section 284, as the case may be, for a particular taxation year, as if the valid election referred to in subparagraph *c* of the third paragraph was a valid election made in that respect after 19 December 2006, for the particular taxation year, under the provision of the Income Tax Act to which section 85.6, 195 or 216 or the second paragraph of section 284, as the case may be, refers, and

ii. in the case of section 985.3, the Minister may revoke the particular valid election from the particular date referred to in subparagraph *c* of the third paragraph; and

(d) if the particular provision is any of sections 85.5, 194, 215, 284 and 985.3 and the conditions set out in the fourth paragraph are met before 20 December 2006,

i. in the case of sections 85.5, 194, 215 and 284, the elector may, with the consent of the Minister and on the conditions determined by the Minister, apply section 85.6, 195 or 216 or the second paragraph of section 284, as the case may be, for a particular taxation year, as if a valid election had been made in that respect after 19 December 2006, for the particular taxation year, under the provision of the Income Tax Act to which section 85.6, 195 or 216 or the second paragraph of section 284, as the case may be, refers, and

ii. in the case of section 985.3, the Minister may revoke the particular valid election from the date the Minister determines.

The conditions to which subparagraph *b* of the first paragraph refers are as follows:

(*a*) in the case of sections 85.5, 194 and 215, the elector has made a valid election under section 85.6, 195 or 216, as the case may be, in relation to the particular valid election, or, in the case of section 985.3, the Minister has revoked the particular valid election;

(*b*) the elector has made a valid election, in relation to the subject of an election made for Québec purposes, under the provision of the Income Tax Act to which the particular provision refers; and

(*c*) in the case of sections 85.5, 194 and 215, the elector has not made a valid election under the provision of the Income Tax Act to which section 85.6, 195 or 216, as the case may be, refers in relation to the valid election referred to in subparagraph *b*, or, in the case of section 985.3, the Minister of National Revenue has not revoked the valid election referred to in subparagraph *b*.

The conditions to which subparagraph *c* of the first paragraph refers are as follows:

(*a*) in the case of sections 85.5, 194, 215 and 284, the elector has not made a valid election under section 85.6, 195 or 216 or the second paragraph of section 284, as the case may be, in relation to the particular valid election, or, in the case of section 985.3, the Minister has not revoked the particular valid election;

(*b*) the elector has made a valid election, in relation to the subject of an election made for Québec purposes, under the provision of the Income Tax Act to which section 85.5, 194 or 215 or the first paragraph of section 284, as the case may be, refers; and

(*c*) in the case of sections 85.5, 194, 215 and 284, the elector has made a valid election under the provision of the Income Tax Act to which section 85.6, 195 or 216 or the second paragraph of section 284, as the case may be, refers in relation to the valid election referred to in subparagraph *b*, or, in the case of section 985.3, the Minister of National Revenue has revoked the valid election referred to in subparagraph *b* from a particular date.

The conditions to which subparagraph *d* of the first paragraph refers are as follows:

(*a*) in the case of sections 85.5, 194, 215 and 284, the elector has not made a valid election under section 85.6, 195 or 216 or the second paragraph of section 284, as the case may be, in relation to the particular valid election, or, in the case of section 985.3, the Minister has not revoked the particular valid election; and

(b) the elector has not made a valid election, in relation to the subject of an election made for Québec purposes, under the provision of the Income Tax Act to which section 85.5, 194 or 215 or the first paragraph of section 284, as the case may be, refers.

“21.4.12. The Minister may determine any penalty payable by a partnership under this chapter and send the partnership a notice of assessment in that respect.

“21.4.13. The total amount of the penalties incurred by the elector under this chapter in relation to a particular election may not exceed the greatest penalty that would otherwise have been incurred in respect of that election under any of the provisions of this chapter.

“21.4.14. Under this Part and despite sections 1010 to 1011, the Minister shall make such assessments of tax, interest and penalties as are necessary for any taxation year to take into account any election, any amended, rescinded or revoked election or any election deemed never to have been made, and any application of the particular provision, referred to in any of sections 21.4.5, 21.4.8 and 21.4.9, in paragraph *b* of section 21.4.10 or in subparagraph *a* of the first paragraph of section 21.4.11.

“21.4.15. If any given provision of this Act refers to this chapter in relation to an operation that consists in the rescinding or revocation of an election, or in an agreement or arrangement, an application, an attribution, a designation, a determination, a distribution or a specification relating to a property, an amount or anything else, this chapter is to be interpreted as if the operation consisted in an election made under the given provision or under the provision of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to which the given provision refers.”

(2) Subsection 1 has effect from 20 December 2006. However, for the purposes of section 21.4.7 of the Act, a person is deemed to have complied with the requirement of section 21.4.6 of the Act if the person complies with it on or before 15 May 2009.

33. (1) Section 21.19 of the Act is amended

- (1) by replacing “paragraph *c*” in paragraphs *a* and *b* by “subparagraph *c*”;
- (2) by adding the following paragraph after paragraph *c*:

“(d) that, for the purposes of section 6.1.1 and of subsection 1 of section 771 in respect of a particular taxation year, made a valid election under subsection 11 of section 89 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to not be considered, for certain purposes, to be a Canadian-controlled private corporation at any time in or after a taxation year that is the particular taxation year or a preceding taxation

year, and that did not revoke the election in accordance with subsection 12 of section 89 of that Act as of the end of a taxation year preceding the particular taxation year.”;

(3) by adding the following paragraph:

“Chapter V.2 applies in relation to an election made under subsection 11 of section 89 of the Income Tax Act and, if applicable, in relation to the revocation of that election made under subsection 12 of section 89 of that Act.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 20 December 2006.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 31 December 2005.

34. (1) The Act is amended by inserting the following section after section 21.20.10:

“21.20.11. For the purposes of section 965.66 and despite section 21.20.4, to determine whether a corporation (in this section referred to as the “issuing corporation”) is associated at any time with a particular corporation, otherwise than as a consequence of the application of section 21.25, a right referred to in section 21.20.4 that is held by the particular corporation is not to be taken into account, if

(a) the Minister is of the opinion that the issuing corporation is associated with the particular corporation only because of the application of section 21.20.4; and

(b) the contract granting the particular corporation a right referred to in section 21.20.4 stipulates that the right will cease to exist by reason of a public share issue, within the meaning assigned by section 965.55, made by the issuing corporation.”

(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 9 November 2007.

35. (1) Section 21.32 of the Act is amended

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

“21.32. For the purposes of this Part, any amount received as compensation for a taxable dividend paid on a qualified security that is a share of the capital stock of a public corporation is, to the extent of the amount of such dividend, deemed to have been received from the corporation

as a taxable dividend on the share and, if the amount has the characteristics described in the second paragraph, as an eligible dividend on the share, if it has been received”;

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

“The characteristics to which the first paragraph refers in respect of an amount are the following:

(a) the amount is deemed, under the first paragraph, to be a taxable dividend; and

(b) the amount is received by a person resident in Canada as

i. compensation for an eligible dividend, or

ii. compensation for a taxable dividend, other than an eligible dividend, paid by a corporation to a shareholder not resident in Canada in circumstances where it may reasonably be considered that the corporation would, if that shareholder had been resident in Canada, have designated the dividend as an eligible dividend under subsection 14 of section 89 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the purposes of that Act.”

(2) Subsection 1 applies in respect of an amount received as compensation for a dividend paid after 23 March 2006.

36. (1) Section 21.35 of the Act is replaced by the following section:

“21.35. For the purposes of this Part, except section 58.2 and this section, an amount claimed by a taxpayer as an input tax credit or rebate with respect to the goods and services tax in respect of a property or service is deemed to be assistance from a government in respect of the property or service that is received by the taxpayer

(a) if the amount was claimed as an input tax credit in a return filed under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) for a reporting period under that Act,

i. at the particular time that is the time that the goods and services tax in respect of the credit was paid or, if it is earlier, the time that it became payable if

(1) the particular time is in the reporting period, or

(2) the taxpayer’s threshold amount, determined in accordance with subsection 1 of section 249 of the Excise Tax Act, is greater than \$500,000 for the taxpayer’s fiscal period, within the meaning of that Act, that includes the particular time and the taxpayer claimed the input tax credit at least

120 days before the end of the period described in paragraph *a* or *a.0.1* of subsection 2 of section 1010, for the taxation year that includes the particular time,

ii. at the end of the reporting period, if

(1) subparagraph i does not apply, and

(2) the taxpayer's threshold amount, determined in accordance with subsection 1 of section 249 of the Excise Tax Act, is \$500,000 or less for the taxpayer's fiscal period, within the meaning of that Act, that includes the particular time, and

iii. in any other case, on the last day of the taxpayer's first taxation year that begins after the taxation year that includes the particular time and for which the period described in paragraph *a* or *a.0.1* of subsection 2 of section 1010 ends at least 120 days after the time that the input tax credit was claimed; or

(*b*) if the amount was claimed as a rebate with respect to the goods and services tax, at the time the amount was received by, or credited to, the taxpayer.”

(2) Subsection 1 applies in respect of an input tax credit or rebate that becomes eligible to be claimed in a taxation year that begins after 20 December 2002.

37. (1) Section 21.35.1 of the Act is amended

(1) by striking out “au moment qui est” in the portion before paragraph *a* in the French text;

(2) by replacing subparagraphs i and ii of paragraph *a* by the following subparagraphs:

“i. at the particular time that is the time that the Québec sales tax in respect of the refund was paid or, if it is earlier, the time that it became payable if

(1) the particular time is in the reporting period, or

(2) the taxpayer's threshold amount, determined in accordance with section 462 of that Act, is greater than \$500,000 for the taxpayer's fiscal period, within the meaning of that Act, that includes the particular time and the taxpayer claimed the input tax refund at least 120 days before the end of the period described in paragraph *a* or *a.0.1* of subsection 2 of section 1010, for the taxation year that includes the particular time,

“ii. at the end of the reporting period, if

- (1) subparagraph i does not apply, and
- (2) the taxpayer's threshold amount, determined in accordance with section 462 of that Act, is \$500,000 or less for the taxpayer's fiscal period, within the meaning of that Act, that includes the particular time, and";
- (3) by inserting the following subparagraph after subparagraph ii of paragraph *a*:
- “iii. in any other case, on the last day of the taxpayer's first taxation year that begins after the taxation year that includes the particular time and for which the period described in paragraph *a* or *a.0.1* of subsection 2 of section 1010 ends at least 120 days after the time that the input tax refund was claimed; or”;
- (4) by replacing “le moment” in paragraph *b* in the French text by “au moment”.

(2) Subsection 1 applies in respect of an input tax refund or rebate that becomes eligible to be claimed in a taxation year that begins after 27 February 2004.

38. (1) Sections 21.36 and 21.36.1 of the Act are replaced by the following sections:

“21.36. If the input tax credit of a taxpayer under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of property that is a passenger vehicle or an aircraft is determined with reference to subsection 4 of section 202 of that Act, no reference is to be made to subparagraph iii of paragraph *a* of section 21.35, and subparagraphs i and ii of that paragraph *a*, when they apply in respect of such property, are to be read as follows:

“i. at the beginning of the first taxation year or fiscal period of the taxpayer that begins after the end of the taxation year or fiscal period, as the case may be, in which the goods and services tax in respect of such property was considered, for the purpose of determining the input tax credit, to be payable, if the tax was considered, for the purpose of determining the input tax credit, to have become payable in the reporting period, or

“ii. at the end of the reporting period, if no such tax was considered, for the purpose of determining the input tax credit, to have become payable in that period; or”.

“21.36.1. If the input tax refund of a taxpayer under the Act respecting the Québec sales tax (chapter T-0.1) in respect of property that is a passenger vehicle or an aircraft is determined with reference to section 252 of that Act, no reference is to be made to subparagraph iii of paragraph *a* of section 21.35.1, and subparagraphs i and ii of that paragraph *a*, when they apply in respect of such property, are to be read as follows:

“i. at the beginning of the first taxation year or fiscal period of the taxpayer that begins after the end of the taxation year or fiscal period, as the case may be, in which the Québec sales tax in respect of such property was considered, for the purpose of determining the input tax refund, to be payable, if the tax was considered, for the purpose of determining the input tax refund, to have become payable in the reporting period, or

“ii. at the end of the reporting period, if no such tax was considered, for the purpose of determining the input tax refund, to have become payable in that period; or”.

(2) Subsection 1, when it replaces section 21.36 of the Act, applies in respect of an input tax credit that becomes eligible to be claimed in a taxation year that begins after 20 December 2002.

(3) Subsection 1, when it replaces section 21.36.1 of the Act, applies in respect of an input tax refund that becomes eligible to be claimed in a taxation year that begins after 27 February 2004.

39. (1) The Act is amended by inserting the following sections after section 21.36.1:

“21.36.2. An amount in respect of an input tax credit that is deemed, under subsection 5 of section 296 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), to have been claimed in a return or application filed under Part IX of that Act is deemed to have been so claimed for the reporting period under that Act that includes the time when an assessment referred to in that subsection is made in respect of a taxpayer.

“21.36.3. An amount in respect of an input tax refund that is deemed, under section 30.5 of the Act respecting the Ministère du Revenu (chapter M-31), to have been claimed is deemed to have been so claimed for the reporting period under the Act respecting the Québec sales tax (chapter T-0.1) that includes the day on which an assessment, indicating that the refund has been allocated under that section 30.5, is made in respect of a taxpayer.”

(2) Subsection 1, when it enacts section 21.36.2 of the Act, applies in respect of an input tax credit that becomes eligible to be claimed in a taxation year that begins after 20 December 2002.

(3) Subsection 1, when it enacts section 21.36.3 of the Act, applies in respect of an input tax refund that becomes eligible to be claimed in a taxation year that begins after 27 February 2004.

40. (1) Section 21.40 of the Act is amended

(1) 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) by replacing “attribué” in the following provisions of the second paragraph in the French text by “distribué”:

- subparagraph *g*;
- subparagraph *ii* of subparagraph *h*;

(3) by striking out subparagraph *i* of the second paragraph;

(4) by replacing subparagraph *j* of the second paragraph by the following subparagraph:

“(j) a trust that is not a qualifying environmental trust for the purposes of the Income Tax Act because of a valid election made by it to that effect, or made by it to that effect after 19 December 2006 in the case of a trust resident in Québec, under paragraph *i* of the definition of “qualifying environmental trust” in subsection 1 of section 248 of that Act; and”;

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

“Chapter V.2 applies in relation to an election made under paragraph *i* of the definition of “qualifying environmental trust” in subsection 1 of section 248 of the Income Tax Act or in relation to an election made under subparagraph *j* of the second paragraph before 20 December 2006.”

(2) Paragraphs 3 to 5 of subsection 1 have effect from 20 December 2006.

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

“35.1. If an amount, other than an amount to which section 37 applies because of section 47.11, is receivable at the end of a taxation year by an individual in respect of a covenant, agreed to by the individual more than 36 months before the end of the year, with reference to what the individual is, or is not, to do, and the amount would be included in computing the individual’s income for the year under this Title if it were received by the individual in the year, the amount

(a) is deemed to be received by the individual at the end of the year for services rendered as an employee or during the period of employment; and

(b) is deemed not to be received at any other time.”

(2) Subsection 1 applies in respect of an amount receivable under a covenant agreed to after 7 October 2003.

42. Section 42.6 of the Act is amended by replacing “opéré” in paragraph *c* of the definition of “établissement visé” in the French text by “utilisé”.

43. Section 42.9 of the Act is repealed.

44. Section 42.13 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) a tip in respect of a sale made to a customer that is a tippable sale attributable to an individual, means the tip determined by the customer in respect of the sale, including the portion of the tip to be remitted to another individual under a tip-sharing arrangement in effect in the regulated establishment;”.

45. (1) Section 47.7 of the Act is amended

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

“**47.7.** For the purposes of this division, “employee trust” means an arrangement in respect of which the trustee of the arrangement makes a valid election under paragraph *c* of the definition of “employee trust” in subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 and under which”;

(2) by replacing paragraphs *b* to *d* by the following paragraphs:

“(b) the right to a benefit referred to in subparagraph *a* vests only at the time of its payment;

“(c) the amount of a benefit referred to in subparagraph *a* does not depend on the individual’s position, performance or compensation as an employee; and

“(d) the trustee has, since the commencement of the arrangement, each year allocated to individuals who are beneficiaries under the trust, in such manner as is reasonable, an amount equal to the excess described in section 47.8.”;

(3) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *c* of the definition of “employee trust” in subsection 1 of section 248 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

46. (1) Section 47.8 of the Act is amended by replacing “The excess referred to in paragraph *d* of section 47.7” by “The excess referred to in subparagraph *d* of the first paragraph of section 47.7”.

(2) Subsection 1 has effect from 20 December 2006.

47. (1) Section 49.2.3 of the Act is amended

(1) by replacing paragraphs *b* and *c* by the following paragraphs:

“(b) after 19 December 2006, the taxpayer identifies, in accordance with subsection 1.31 of section 7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the particular security as the security so disposed of; and

“(c) the particular security has not been identified under subparagraph *b* by the taxpayer in relation to the disposition of another security.”;

(2) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an identification made under subsection 1.31 of section 7 of the Income Tax Act or in relation to an identification made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

48. (1) Section 75.6 of the Act is amended

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

“If the factor determined by the formula in the first paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4.”;

(2) by replacing “s’il est équidistant” in the third paragraph in the French text by “s’il en est équidistant”.

(2) Subsection 1 applies from the taxation year 2008.

49. (1) Sections 85.5 and 85.6 of the Act are replaced by the following sections:

“85.5. Despite section 83, for the purpose of computing the income of an individual other than a trust for a taxation year from an artistic endeavour, the value of the property in the individual’s inventory for the year is deemed to be nil if the individual makes, in relation to the year, a valid election under subsection 6 of section 10 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the artistic endeavour.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 6 of section 10 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.

“85.6. If the value of the property in an individual’s inventory in relation to an artistic endeavour is deemed to be nil for a taxation year because of an election referred to in the first paragraph of section 85.5 made in relation to that year, the value of the property in the individual’s inventory in relation to the artistic endeavour is deemed to be nil for each subsequent taxation year, unless the taxation year is a year in relation to which a revocation, made by the individual under subsection 7 of section 10 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006, of an election made under subsection 6 of section 10 of that Act in respect of the artistic endeavour, is valid.

Any condition determined by the Minister of National Revenue for the revocation referred to in the first paragraph applies, with the necessary modifications, in computing the income from the artistic endeavour.

Chapter V.2 of Title II of Book I applies in relation to a revocation made under subsection 7 of section 10 of the Income Tax Act or in relation to a revocation made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

50. (1) Section 87 of the Act is amended by adding the following subparagraph after subparagraph iv of paragraph w:

“v. is not an amount received by the taxpayer in respect of a restrictive covenant, within the meaning assigned by section 333.4, that was included under section 333.5 in computing the income of a person related to the taxpayer;”.

(2) Subsection 1 has effect from 8 October 2003.

51. Section 92.5.4 of the Act is repealed.

52. (1) Section 93.3.1 of the Act is amended

(1) 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) by replacing subparagraph ii of subparagraph *b* of the second paragraph by the following subparagraph:

“ii. if two or more properties of a prescribed class of the transferor are disposed of at the same time, subparagraph i applies in their respect as if each property so disposed of had been separately disposed of in the following order:

(1) if an order is designated after 19 December 2006 in their respect under subparagraph ii of paragraph *e* of subsection 21.2 of section 13 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the order so designated, and

(2) if subparagraph 1 does not apply, the order designated by the transferor or, if the transferor does not designate an order, in the order designated by the Minister.”;

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

“Chapter V.2 of Title II of Book I applies in relation to a designation made under subparagraph ii of paragraph *e* of subsection 21.2 of section 13 of the Income Tax Act or in relation to a designation made under subparagraph ii of subparagraph *b* of the second paragraph before 20 December 2006 and must, if the order referred to in subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph was designated by the Minister of National Revenue, apply, with the necessary modifications, as if the designation had been made by the transferor.”

(2) Paragraphs 2 and 3 of subsection 1 have effect from 20 December 2006.

53. (1) Section 96 of the Act is amended

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

“(2) If the taxpayer acquires, in a taxation year, a depreciable property of a prescribed class of the taxpayer that is a replacement property for a former property of the taxpayer and the taxpayer makes a valid election under subsection 4 of section 13 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the former property or, if section 96.0.1 applies, the taxpayer so elects in the taxpayer’s fiscal return filed in accordance with section 1000 for the taxation year, the following rules apply:”;

(2) by adding the following subsection after subsection 3:

“(4) Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 4 of section 13 of the Income Tax Act or in relation to an election made under this section before 20 December 2006 but otherwise than as a consequence of the application of section 96.0.1.”

(2) Subsection 1 has effect from 20 December 2006.

54. (1) Section 96.1 of the Act is amended by replacing “an election under section 96” by “an election under subsection 2 of section 96”.

(2) Subsection 1 has effect from 20 December 2006.

55. (1) Section 106.1 of the Act is amended by replacing “if the transferor makes an election under section 105.2.1 in respect of the property, 3/4 of the actual proceeds of disposition referred to in section 105.2.1” in the portion of the first paragraph before subparagraph *a* by “if the transferor makes an election under section 105.2.1 or 105.2.2 in respect of the property, 3/4 of the actual proceeds of disposition referred to in that section”.

(2) Subsection 1 applies to a taxation year that ends after 20 December 2002.

56. (1) The Act is amended by inserting the following section after section 107:

“**107.0.1.** Subparagraph *b* of the second paragraph of section 107 does not apply to an amount received or receivable by a taxpayer in a taxation year if the amount is required to be included in computing the taxpayer’s income because of section 333.5.”

(2) Subsection 1 has effect from 8 October 2003.

57. (1) Section 110.1 of the Act is amended

(1) by replacing “and the taxpayer so elects, under this section, in the taxpayer’s fiscal return for the taxation year in which the taxpayer acquires an incorporeal capital property that is a replacement property for the taxpayer’s former property” in subsection 1 by “the taxpayer acquires, in a taxation year, an incorporeal capital property that is a replacement property for the taxpayer’s former property and the taxpayer makes a valid election under subsection 6 of section 14 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the former property”;

(2) by adding the following subsection after subsection 2:

“(3) Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 6 of section 14 of the Income Tax Act or in relation to an election made under subsection 1 before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

58. (1) Section 153 of the Act is amended

(1) by replacing “payable” in the first paragraph in the French text by “à payer”;

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

“However, no deduction is allowed to a taxpayer under this section in respect of a property sold in the course of a business if

- (a) the taxpayer, at the end of the taxation year or in the following year,
 - i. is exempt from tax under this Part, or
 - ii. is not resident in Canada and does not carry on the business in Canada;
- (b) the sale of the property occurred more than 36 months before the end of the year;
- (c) the purchaser of the property sold is a corporation that, immediately after the sale,
 - i. is controlled, directly or indirectly, in any manner whatever, by the taxpayer,
 - ii. is controlled, directly or indirectly, in any manner whatever, by a person or group of persons that controls the taxpayer, directly or indirectly, in any manner whatever, or
 - iii. controls the taxpayer, directly or indirectly, in any manner whatever;or
- (d) the purchaser of the property sold is a partnership in which the taxpayer is, immediately after the sale, a majority interest partner.”

(2) Paragraph 2 of subsection 1 applies in respect of a property sold by a taxpayer after 20 December 2002. However, if a property so sold under an agreement in writing made before 21 December 2002 is transferred to a purchaser before 1 January 2004, the following rules apply:

(1) the second paragraph of section 153 of the Act, replaced by paragraph 2 of subsection 1, applies in respect of the property; and

(2) for the purpose of applying the first paragraph of section 153 of the Act to the taxpayer for a taxation year in respect of the property, a reasonable amount as a reserve in respect of an amount not due in respect of the sale may not exceed the amount that would be reasonable if the proceeds from any subsequent disposition of the property that the purchaser receives before the end of the taxation year were received by the taxpayer.

59. Section 154.2 of the Act is repealed.

60. Section 157 of the Act is amended

(1) by replacing paragraphs *c* to *e* by the following paragraphs:

“(c) despite section 128, an amount that the taxpayer pays to attend, in connection with the taxpayer’s business, not more than two conventions held during the year by a business or professional organization at a place that may reasonably be regarded as consistent with the territorial scope of its activities;

“(d) an amount that is not a commission and that the taxpayer pays to a person for advice as to the advisability for the taxpayer of purchasing or selling a specific share or security or for services in respect of the administration or management of the taxpayer’s shares or securities, if that person’s principal business is to so advise or includes the providing of such services;

“(e) an amount that the taxpayer pays for investigating the suitability of a site for a building or other structure planned by the taxpayer for use in connection with a business carried on by the taxpayer;”;

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

“(f) an amount that the taxpayer pays to a person with whom the taxpayer deals at arm’s length for the purpose of making a service connection to the taxpayer’s place of business for the supply, by means of wires, pipes or conduits, of water, electricity, gas, telephone service or sewers supplied by that person, to the extent that such amount is not paid to enable the taxpayer to acquire property or as consideration for the goods or services for the supply of which the service connection has been made;”;

(3) by replacing paragraphs *g* to *h* by the following paragraphs:

“(g) the proportion of an amount not otherwise deductible that was paid or that became payable by the taxpayer before the end of the year to a person for the cancellation of a lease of property of the taxpayer leased by the taxpayer to that person that the number of days that remained in the term of the lease, including all renewal periods of the lease, not exceeding 40 years, immediately before its cancellation and that were in the year is of the total number of days in any case if the property was owned at the end of the year by the taxpayer or by a person with whom the taxpayer was not dealing at arm’s length and no part of the amount was deductible by the taxpayer under paragraph *g.1* in computing the taxpayer’s income for a preceding taxation year;

“(g.1) an amount not otherwise deductible that was paid or that became payable by the taxpayer before the end of the year to a person for the cancellation of a lease of property of the taxpayer leased by the taxpayer to that person, to the extent of that amount or, in the case of capital property, 1/2 of that amount that was not deductible by the taxpayer under paragraph *g* in computing the taxpayer’s income for any preceding taxation year in any case if the property was not owned at the end of the year by the taxpayer or by a person with whom the taxpayer was not dealing at arm’s length, and no part of the amount was deductible by the taxpayer under this paragraph in computing the taxpayer’s income for any preceding taxation year;

“(h) an amount paid by the taxpayer for the landscaping of grounds around a building or other structure owned by the taxpayer and that the taxpayer uses primarily to gain income from it or from a business;”;

(4) by replacing paragraphs *k.1* to *l.1* by the following paragraphs:

“(*k.1*) a repayment in the year by the taxpayer of an amount the taxpayer is required by paragraph *a* of section 87 to include in computing the taxpayer’s income from a business for the year or a preceding taxation year;

“(*l*) any amount included by the taxpayer under paragraphs *q* and *r* of section 87 in computing the taxpayer’s income for the preceding taxation year;

“(*l.1*) such part of any amount paid in the year by the taxpayer on an amount payable by the taxpayer under section 32 of the Act respecting the Ministère du Revenu (chapter M-31) if that section applies to an excess in relation to this Part, or under a prescribed disposition and as may reasonably be considered to be a repayment of interest that the taxpayer included in computing the taxpayer’s income for the year or a preceding taxation year;”;

(5) by replacing the portion of paragraph *m* before subparagraph ii by the following:

“(*m*) the amount of any assistance or benefit received by the taxpayer in the year as a deduction from or reimbursement of an expense that is either a tax, other than the Québec sales tax or the goods and services tax, or royalty to the extent that

i. the tax or royalty is, by reason of the receipt of the amount by the taxpayer, not deductible in computing the taxpayer’s income for a taxation year, and”;

(6) by replacing subparagraphs i and ii of paragraph *o* by the following subparagraphs:

“i. included under paragraph *w* of section 87 in computing the taxpayer’s income for the year or a preceding taxation year, or

“ii. that is, by reason of subparagraph ii of paragraph *w* of section 87 or section 87.4, not included in computing the taxpayer’s income under paragraph *w* for the year or a preceding taxation year, if the particular amount relates to an outlay or expense, other than an outlay or expense described in section 157.2.1, that would have been deductible in computing the taxpayer’s income for the year or a preceding taxation year were it not for the receipt of the particular amount;”.

61. (1) Section 157.10 of the Act is amended

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

“**157.10.** Where an amount is included under paragraph *a* of section 87 in computing a taxpayer’s income for a taxation year in respect of an undertaking to which subparagraph i or ii of that paragraph applies and the

taxpayer paid a reasonable amount in a particular taxation year to another person as consideration for the assumption by that other person of the taxpayer's obligations in respect of the undertaking, the following rules apply if the taxpayer and the other person make a valid election under subsection 24 of section 20 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the undertaking:";

(2) by replacing "des articles 150 ou 150.1" in paragraph *b* in the French text by "de l'un des articles 150 et 150.1";

(3) by replacing paragraph *c* in the French text by the following paragraph:

"c) lorsque le montant est reçu par l'autre personne dans l'exploitation d'une entreprise, il est réputé un montant décrit à l'un des sous-paragraphes i et ii du paragraphe *a* de l'article 87.";

(4) by adding the following paragraph:

"Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 24 of section 20 of the Income Tax Act or in relation to an election made under this section before 20 December 2006."

(2) Paragraphs 1 and 4 of subsection 1 have effect from 20 December 2006.

62. (1) Section 157.11 of the Act is repealed.

(2) Subsection 1 has effect from 20 December 2006.

63. (1) Section 158.14 of the Act is amended by replacing the portion before paragraph *b* by the following:

"**158.14.** Sections 158.2 to 158.12 do not apply to a taxpayer's matchable expenditure in respect of a right to receive production if

(a) no portion of the expenditure can reasonably be considered to have been paid to another taxpayer, or to a person or partnership with whom the other taxpayer does not deal at arm's length, to acquire the right to receive production from the other taxpayer and

i. no portion of the expenditure can reasonably be considered to relate to a tax shelter or a tax shelter investment, within the meaning of section 851.38, and

ii. none of the main purposes for making the expenditure can reasonably be considered to have been to obtain a tax benefit for the taxpayer, a person or partnership with whom the taxpayer does not deal at arm's length, or a person or partnership that holds, directly or indirectly, an interest in the taxpayer; or".

(2) Subsection 1 applies, subject to subsection 3, in respect of an expenditure made by a taxpayer after 17 September 2001 in respect of a right to receive production, unless

(1) the expenditure was

(a) required to be made under a written agreement made by the taxpayer before 18 September 2001;

(b) made under, or described in, the terms of a document that is a final prospectus, a preliminary prospectus or a registration statement that was, before 18 September 2001, filed with a public authority in Canada in accordance with the securities legislation of Canada or of a province and, if required by law, accepted for filing by the public authority before that date; or

(c) made under, or described in, the terms of an offering memorandum distributed as part of an offering of securities if

i. the offering memorandum contains a complete, or substantially complete, description of the securities contemplated in the offering as well as the terms and conditions of the offering;

ii. the offering memorandum was distributed before 18 September 2001;

iii. solicitations in respect of a sale of the securities contemplated in the offering were made before 18 September 2001; and

iv. the sale of the securities was substantially in accordance with the offering memorandum;

(2) the expenditure was made before 1 January 2002;

(3) the expenditure was made in consideration for services that were rendered in Canada before 1 January 2002 in respect of an activity, or a business, all or substantially all of which was carried on in Canada;

(4) there is no agreement, or other arrangement, under which the obligation of a taxpayer in respect of the expenditure can, after 17 September 2001, be changed, reduced or waived if there is a change to, or an adverse assessment under, the Act;

(5) if the right to receive production is, or is related to, a tax shelter investment within the meaning of section 851.38 of the Act, an identification number was assigned to the tax shelter by the Minister of Revenue under Book X.1 of Part I of the Act before 18 September 2001; and

(6) if the expenditure was made under, or described in, the terms of a document that is a final prospectus, a preliminary prospectus, a registration statement or an offering memorandum, and despite the fact that the expenditure was also made under a written agreement,

(a) the funds raised pursuant to the document that may reasonably be used to make a matchable expenditure were received by the taxpayer before 1 January 2002;

(b) all or substantially all of the securities distributed pursuant to the document for the purpose of raising the funds described in subparagraph *a* were acquired before 1 January 2002 by a person who is not

i. a promoter, or a mandatary of a promoter, of the securities, other than a mandatary of the promoter who acquired the securities as mandator and not for resale;

ii. a vendor of the right to receive production;

iii. a securities dealer, other than a person who acquired the securities as mandator and not for resale; or

iv. a person who does not deal at arm's length with a person to whom subparagraph i or ii applies; and

(c) all or substantially all of the funds raised pursuant to the document before 1 January 2002 were used to make expenditures provided for in agreements in writing made before 18 September 2001.

(3) Subsection 1 does not apply in respect of an expenditure made by a taxpayer in respect of a right to receive production in respect of a film or video production if

(1) an expenditure in respect of the film or video production

(a) was made before 18 September 2001, as determined, for the purposes of this paragraph 1, without reference to section 851.45 of the Act, unless a repaid amount for the purposes of that section is paid after 31 December 2002; or

(b) was required to be made by the taxpayer under a written agreement made before 18 September 2001;

(2) principal photography of the film or video production was conducted primarily in Canada, began before 1 January 2002 and was primarily completed before 1 April 2002;

(3) the expenditure

(a) was made before 1 April 2002 in the course of the taxpayer's business of providing production services in respect of the film or video production, as determined for the purposes of this paragraph 3 without reference to section 851.45 of the Act, except to the extent that a repaid amount for the purposes of that section is paid after 31 December 2002;

(b) was made under, or described in, the terms of a document (in this subsection referred to as the “document”) that is referred to in subparagraph *b* or *c* of paragraph 1 of subsection 2; and

(c) was not an amount in respect of advertising, marketing, promotion or market research;

(4) unless the film or video production is a designated production of the taxpayer, at least 75% of the total of all expenditures, each of which is an expenditure made by the taxpayer in the course of the business referred to in subparagraph *a* of paragraph 3, is an expenditure described in that subparagraph *a* made in consideration for the supply of goods or services that are supplied or rendered in Canada before 1 April 2002 by persons that are subject to tax on the expenditure under Part I or XIII of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

(5) there is no agreement, or other arrangement, under which the obligation of a taxpayer to acquire a security distributed pursuant to a document can, after 18 September 2001, be changed, reduced or waived if there is a change to, or an adverse assessment under, the Act;

(6) if the right to receive production is, or is related to, a tax shelter investment, within the meaning of section 851.38 of the Act, an identification number was assigned to the tax shelter by the Minister of Revenue under Book X.1 of Part I of the Act before 18 September 2001;

(7) the funds raised pursuant to the document that may reasonably be used to make a matchable expenditure before 1 April 2002 in respect of the film or video production are received by the taxpayer before 1 January 2003;

(8) the securities distributed pursuant to the document for the purpose of raising the funds described in paragraph 7 were acquired before 1 January 2002;

(9) all or substantially all of the securities distributed pursuant to the document for the purpose of raising the funds described in paragraph 7 were acquired by a person who is not

(a) a promoter, or a mandatary of a promoter, of the securities, other than a mandatary of the promoter who acquired the securities as mandator and not for resale;

(b) a vendor of the right to receive production;

(c) a securities dealer, other than a person who acquired the security as mandator and not for resale; or

(d) a person who does not deal at arm’s length with a person referred to in subparagraph *a* or *b*; and

(10) all or substantially all of the matchable expenditures made by the taxpayer that are wholly attributable to the principal photography of the film or video production, other than a designated production of the taxpayer, are wholly attributable to principal photography conducted in Canada.

(4) For the purposes of paragraphs 4 and 10 of subsection 3, a designated production of a taxpayer is

(1) a film or video production in respect of which

(a) all of the expenditures made by the taxpayer in respect of the film or video production were required to be made under a written agreement made before 18 September 2001;

(b) if the taxpayer is a partnership,

i. the taxpayer's expenditures in respect of the film or video production were funded, in whole or in part, with funds raised from the initial contribution of capital of members of the taxpayer, pursuant to subscriptions in writing for the issue of interests in the taxpayer;

ii. all or substantially all of those subscriptions in writing were received by the taxpayer before 19 September 2001;

iii. at least one member of the taxpayer referred to in subparagraph *a* is a partnership (in this subsection referred to as a "master partnership");

iv. the subscriptions in writing of all master partnerships for interests in the taxpayer were funded, in whole or in part, with funds raised from the initial contribution of capital of members of the master partnerships, pursuant to subscriptions in writing for the issue of interests in the master partnerships; and

v. all or substantially all of the subscriptions in writing referred to in subparagraph *iv* were received by the master partnership before 19 September 2001;

(c) if a member of a particular master partnership is a partnership (in this subsection referred to as an "original master partnership"),

i. the subscriptions in writing of all original master partnerships for interests in the particular master partnership were funded, in whole or in part, with funds raised from the initial contribution of capital of members of the original master partnerships, pursuant to subscriptions in writing for the issue of interests in the original master partnerships; and

ii. all or substantially all of those subscriptions in writing were received by the original master partnership before 19 September 2001; and

(d) no member of an original master partnership is a partnership, an interest in which is a tax shelter; or

(2) a film or video production in respect of which

(a) principal photography was all or substantially all completed before 18 September 2001; and

(b) all or substantially all of the taxpayer's expenditures were made before 19 September 2001, as determined, for the purposes of this subparagraph *b*, without reference to section 851.45 of the Act, unless a repaid amount for the purposes of that section is paid after 31 December 2002.

64. (1) The Act is amended by inserting the following section after section 158.14:

“158.15. Subparagraph *a* of the first paragraph of section 158.4 does not apply in determining the amount that a taxpayer may deduct for a taxation year in respect of a matchable expenditure in respect of a right to receive production if

(a) before the end of the taxation year in which the expenditure is made, the aggregate of all amounts each of which is included in computing the taxpayer's income for the year, other than the portion of such an amount that is the subject of a reserve claimed by the taxpayer for the year under this Act, in respect of the right to receive production that relates to the matchable expenditure exceeds 80% of the expenditure; and

(b) no portion of the expenditure can reasonably be considered to have been paid to another taxpayer, or to a person or partnership with whom the other taxpayer does not deal at arm's length, to acquire the right to receive production from the other taxpayer.”

(2) Subsection 1 applies, subject to subsection 3, in respect of an expenditure made by a taxpayer after 17 September 2001 in respect of a right to receive production, unless

(1) the expenditure was

(a) required to be made under a written agreement made by the taxpayer before 18 September 2001;

(b) made under, or described in, the terms of a document that is a final prospectus, a preliminary prospectus or a registration statement that was, before 18 September 2001, filed with a public authority in Canada in accordance with the securities legislation of Canada or of a province and, if required by law, accepted for filing by the public authority before that date; or

(c) made under, or described in, the terms of an offering memorandum distributed as part of an offering of securities if

i. the offering memorandum contains a complete, or substantially complete, description of the securities contemplated in the offering as well as the terms and conditions of the offering;

ii. the offering memorandum was distributed before 18 September 2001;

iii. solicitations in respect of a sale of the securities contemplated in the offering were made before 18 September 2001; and

iv. the sale of the securities was substantially in accordance with the offering memorandum;

(2) the expenditure was made before 1 January 2002;

(3) the expenditure was made in consideration for services that were rendered in Canada before 1 January 2002 in respect of an activity, or a business, all or substantially all of which was carried on in Canada;

(4) there is no agreement, or other arrangement, under which the obligation of a taxpayer in respect of the expenditure can, after 17 September 2001, be changed, reduced or waived if there is a change to, or an adverse assessment under, the Act;

(5) if the right to receive production is, or is related to, a tax shelter investment within the meaning of section 851.38 of the Act, an identification number was assigned to the tax shelter by the Minister of Revenue under Book X.1 of Part I of the Act before 18 September 2001; and

(6) if the expenditure was made under, or described in, the terms of a document that is a final prospectus, a preliminary prospectus, a registration statement or an offering memorandum, and despite the fact that the expenditure was also made under a written agreement,

(a) the funds raised pursuant to the document that may reasonably be used to make a matchable expenditure were received by the taxpayer before 1 January 2002;

(b) all or substantially all of the securities distributed pursuant to the document for the purpose of raising the funds described in subparagraph *a* were acquired before 1 January 2002 by a person who is not

i. a promoter, or a mandatary of a promoter, of the securities, other than a mandatary of the promoter who acquired the securities as mandator and not for resale;

ii. a vendor of the right to receive production;

iii. a securities dealer, other than a person who acquired the securities as mandator and not for resale; or

iv. a person who does not deal at arm's length with a person to whom subparagraph i or ii applies; and

(c) all or substantially all of the funds raised pursuant to the document before 1 January 2002 were used to make expenditures provided for in agreements in writing made before 18 September 2001.

(3) Subsection 1 does not apply in respect of an expenditure made by a taxpayer in respect of a right to receive production in respect of a film or video production if

(1) an expenditure in respect of the film or video production

(a) was made before 18 September 2001, as determined, for the purposes of this paragraph 1, without reference to section 851.45 of the Act, unless a repaid amount for the purposes of that section is paid after 31 December 2002; or

(b) was required to be made by the taxpayer under a written agreement made before 18 September 2001;

(2) principal photography of the film or video production was conducted primarily in Canada, began before 1 January 2002 and was primarily completed before 1 April 2002;

(3) the expenditure

(a) was made before 1 April 2002 in the course of the taxpayer's business of providing production services in respect of the film or video production, as determined for the purposes of this paragraph 3 without reference to section 851.45 of the Act, except to the extent that a repaid amount for the purposes of that section is paid after 31 December 2002;

(b) was made under, or described in, the terms of a document (in this subsection referred to as the "document") that is referred to in subparagraph *b* or *c* of paragraph 1 of subsection 2; and

(c) was not an amount in respect of advertising, marketing, promotion or market research;

(4) unless the film or video production is a designated production of the taxpayer, at least 75% of the total of all expenditures, each of which is an expenditure made by the taxpayer in the course of the business referred to in subparagraph *a* of paragraph 3, is an expenditure described in that subparagraph *a* made in consideration for the supply of goods or services that are supplied or rendered in Canada before 1 April 2002 by persons that are subject to tax on the expenditure under Part I or XIII of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

(5) there is no agreement, or other arrangement, under which the obligation of a taxpayer to acquire a security distributed pursuant to a document can, after 18 September 2001, be changed, reduced or waived if there is a change to, or an adverse assessment under, the Act;

(6) if the right to receive production is, or is related to, a tax shelter investment, within the meaning of section 851.38 of the Act, an identification number was assigned to the tax shelter by the Minister of Revenue under Book X.1 of Part I of the Act before 18 September 2001;

(7) the funds raised pursuant to the document that may reasonably be used to make a matchable expenditure before 1 April 2002 in respect of the film or video production are received by the taxpayer before 1 January 2003;

(8) the securities distributed pursuant to the document for the purpose of raising the funds described in paragraph 7 were acquired before 1 January 2002;

(9) all or substantially all of the securities distributed pursuant to the document for the purpose of raising the funds described in paragraph 7 were acquired by a person who is not

(a) a promoter, or a mandatary of a promoter, of the securities, other than a mandatary of the promoter who acquired the securities as mandator and not for resale;

(b) a vendor of the right to receive production;

(c) a securities dealer, other than a person who acquired the security as mandator and not for resale; or

(d) a person who does not deal at arm's length with a person referred to in subparagraph *a* or *b*; and

(10) all or substantially all of the matchable expenditures made by the taxpayer that are wholly attributable to the principal photography of the film or video production, other than a designated production of the taxpayer, are wholly attributable to principal photography conducted in Canada.

(4) For the purposes of paragraphs 4 and 10 of subsection 3, a designated production of a taxpayer is

(1) a film or video production in respect of which

(a) all of the expenditures made by the taxpayer in respect of the film or video production were required to be made under a written agreement made before 18 September 2001;

(b) if the taxpayer is a partnership,

i. the taxpayer's expenditures in respect of the film or video production were funded, in whole or in part, with funds raised from the initial contribution of capital of members of the taxpayer, pursuant to subscriptions in writing for the issue of interests in the taxpayer;

ii. all or substantially all of those subscriptions in writing were received by the taxpayer before 19 September 2001;

iii. at least one member of the taxpayer referred to in subparagraph *a* is a partnership (in this subsection referred to as a "master partnership");

iv. the subscriptions in writing of all master partnerships for interests in the taxpayer were funded, in whole or in part, with funds raised from the initial contribution of capital of members of the master partnerships, pursuant to subscriptions in writing for the issue of interests in the master partnerships; and

v. all or substantially all of the subscriptions in writing referred to in subparagraph *iv* were received by the master partnership before 19 September 2001;

(*c*) if a member of a particular master partnership is a partnership (in this subsection referred to as an "original master partnership"),

i. the subscriptions in writing of all original master partnerships for interests in the particular master partnership were funded, in whole or in part, with funds raised from the initial contribution of capital of members of the original master partnerships, pursuant to subscriptions in writing for the issue of interests in the original master partnerships; and

ii. all or substantially all of those subscriptions in writing were received by the original master partnership before 19 September 2001; and

(*d*) no member of an original master partnership is a partnership, an interest in which is a tax shelter; or

(2) a film or video production in respect of which

(*a*) principal photography was all or substantially all completed before 18 September 2001; and

(*b*) all or substantially all of the taxpayer's expenditures were made before 19 September 2001, as determined, for the purposes of this subparagraph *b*, without reference to section 851.45 of the Act, unless a repaid amount for the purposes of that section is paid after 31 December 2002.

65. (1) Section 184 of the Act is amended

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

“**184.** If the sale of all or substantially all the property of a business includes debts that have been or will be included in computing the vendor’s income for a previous year or for the taxation year or debts arising from loans made in the ordinary course of the business if part of the vendor’s ordinary business has been the lending of money, the purchaser proposes to continue to carry on the business, and the vendor and the purchaser make a valid election under subsection 1 of section 22 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the sale, the following rules apply:”;

(2) by replacing “aux fins” in paragraphs *b* and *c* in the French text by “pour l’application”;

(3) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 22 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 20 December 2006.

66. (1) Section 185 of the Act is replaced by the following section:

“**185.** Subject to section 422, a declaration made by the vendor and the purchaser, in respect of the amount paid for the debts assigned, under this section, as it read before 20 December 2006, or, in the case of a valid election made under subsection 1 of section 22 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006, under subsection 2 of section 22 of that Act, is binding on the parties as against the Minister to the extent that it may be relevant in respect of any matter arising under this Part.”

(2) Subsection 1 has effect from 20 December 2006.

67. (1) Section 190 of the Act is replaced by the following section:

“**190.** If an individual who was the sole proprietor of a business disposed of it during a fiscal period of the business, the fiscal period is referred to in the third or fourth paragraph of section 7 and the individual makes a valid election under subsection 1 of section 25 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the fiscal period, Division II of Chapter II is to be read without reference to the exception provided for in paragraph *a* of section 95 and sections 188 and 189 are to be read without reference to paragraph *d* of section 188, for the purpose of computing the individual’s income for the fiscal period.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 25 of the Income Tax Act.”

(2) Subsection 1 has effect from 20 December 2006. However, when section 190 of the Act has effect after 19 December 2006 and it applies to a fiscal period that is referred to in the second paragraph of section 7 of the Act, as amended by section 13, it is to be read as follows:

“**190.** Where an individual who was the sole proprietor of a business disposed of it during a fiscal period of the business, the fiscal period is—if the individual makes a valid election under subsection 1 of section 25 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the fiscal period and the first paragraph of section 7.0.3 does not apply in respect of the business—deemed to have ended at the time it would have ended if the individual had not disposed of the business during the fiscal period.

For the purpose of computing an individual’s income for a fiscal period of a business to which the first paragraph applies, Division II of Chapter II is to be read without reference to the exception provided for in paragraph *a* of section 95 and sections 188 and 189 are to be read without reference to paragraph *d* of section 188.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 25 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

63. (1) Section 194 of the Act is amended

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

“**194.** A taxpayer shall compute income from a farming business or fishing business for a taxation year in accordance with the cash method, by which the income from the business is deemed to be equal to the aggregate determined in the second paragraph minus the aggregate determined in the third paragraph, if the taxpayer makes, in relation to the year, a valid election under subsection 1 of section 28 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 of the method provided for in that subsection 1 for computing the taxpayer’s income from a farming business or fishing business.”;

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

“If a farming business or fishing business is carried on by several persons, an election referred to in the first paragraph is not valid for any of those persons in respect of the business unless each of them makes such an election in respect of the business.”;

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

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 28 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

69. (1) Section 195 of the Act is replaced by the following section:

“195. If a taxpayer has used, for a taxation year, in respect of a farming business or fishing business, the cash method provided for in section 194 because of an election referred to in the first paragraph of that section made in relation to the year, the income from the business for a subsequent taxation year must be computed in accordance with the same method, subject to the other provisions of this Part, unless the taxpayer makes a valid election under subsection 3 of section 28 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 of a method other than the method provided for in subsection 1 of section 28 of that Act, in which case that income must instead be computed in accordance with that other method.

Any condition determined by the Minister of National Revenue for the election referred to in the first paragraph made under subsection 3 of section 28 of the Income Tax Act applies, with the necessary modifications, in computing the income from the farming business or fishing business.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3 of section 28 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

70. (1) Section 199 of the Act is replaced by the following section:

“199. The rules set out in this division apply if a taxpayer who has a basic herd of a particular class of animals and disposes of an animal of that class in carrying on a farming business in a taxation year makes, in relation to that year, a valid election under subsection 1 of section 29 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to that business.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 29 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

71. (1) Section 200 of the Act is amended by replacing the portion before paragraph *b* by the following:

“**200.** In the case of a disposition referred to in the first paragraph of section 199 of an animal of a class, the taxpayer shall deduct

(*a*) in counting the taxpayer’s basic herd of that class at the end of the year, the least of the number the taxpayer designates in relation to the basic herd, under paragraph *a* of subsection 1 of section 29 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in the election referred to in the first paragraph of section 199, the taxpayer’s basic herd of that class of animals at the end of the preceding taxation year, the number of animals of that class disposed of by the taxpayer in the year, and one-tenth of the taxpayer’s basic herd of that class on 31 December 1971; and”.

(2) Subsection 1 has effect from 20 December 2006.

72. (1) Section 209.4 of the Act is amended by replacing “678” in the second paragraph by “680”.

(2) Subsection 1 has effect from 21 December 2002.

73. (1) Sections 215 and 216 of the Act are replaced by the following sections:

“**215.** For the purpose of computing the income of a taxpayer for a taxation year from a business that is the professional practice of an accountant, dentist, advocate, physician, veterinarian or chiropractor, no amount is to be included in respect of work in progress at the end of the year if the taxpayer makes, in relation to the year, a valid election under paragraph *a* of section 34 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the business.

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *a* of section 34 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.

“**216.** If a taxpayer has not, in respect of a business, included any amount in respect of work in progress at the end of a taxation year because of an election referred to in the first paragraph of section 215 made in relation to the year, the taxpayer shall apply that paragraph for the purpose of computing the taxpayer’s income from the business for subsequent taxation years, unless the taxation year is a year in relation to which a revocation, made by the taxpayer under paragraph *b* of section 34 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006, of an election made under paragraph *a* of section 34 of that Act in respect of the business, is valid.

Any condition determined by the Minister of National Revenue for the revocation referred to in the first paragraph applies, with the necessary modifications, in computing the income from the business.

Chapter V.2 of Title II of Book I applies in relation to a revocation made under paragraph *b* of section 34 of the Income Tax Act or in relation to a revocation made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

74. (1) Section 217.2 of the Act is amended

(1) by replacing the portion of the first paragraph before the formula by the following:

“217.2. If an individual, other than a testamentary trust, carries on a business in a taxation year, a particular fiscal period of the business begins in the year and ends after the end of the year, and the individual has made an election referred to in the first paragraph of section 7.0.3 in respect of the business, where the particular fiscal period is a fiscal period referred to in the second paragraph of section 7, or has made an election under subsection 4 of section 249.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the business, where the particular fiscal period is a fiscal period referred to in the third or fourth paragraph of section 7, the individual shall, if the election has not been revoked, include, in computing the individual’s income for the year from the business, the amount determined by the formula”;

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

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 4 of section 249.1 of the Income Tax Act in relation to a fiscal period referred to in the third or fourth paragraph of section 7.”

(2) Subsection 1 has effect from 20 December 2006.

75. (1) Section 217.3 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“217.3. If an individual, other than a testamentary trust, begins carrying on a business in a taxation year but not earlier than the beginning of the first fiscal period of the business that begins in the year and ends after the end of the year (in this section referred to as the “particular fiscal period”) and the individual has made an election referred to in the first paragraph of section 7.0.3 in respect of the business, where the particular fiscal period is a fiscal period referred to in the second paragraph of section 7, or has made an election under subsection 4 of section 249.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the business, where the particular fiscal period is a fiscal period referred to in the

third or fourth paragraph of section 7, the individual shall, if the election has not been revoked, include, in computing the individual's income for the year from the business, the lesser of".

(2) Subsection 1 has effect from 20 December 2006.

76. (1) Section 230 of the Act is amended by inserting "or transformed" after "consumed" in subparagraph v of subparagraph c of the first paragraph.

(2) Subsection 1 applies in respect of a cost incurred after 23 February 1998.

77. (1) The Act is amended by inserting the following section after section 231.3:

"231.4. If a taxpayer is entitled to an amount of an advantage in respect of a gift of a property described in section 231.2, the following rules apply:

(a) that section applies only to that proportion of the taxpayer's capital gain in respect of the gift that the eligible amount of the gift is of the taxpayer's proceeds of disposition in respect of the gift; and

(b) section 231 applies to the extent that the taxpayer's capital gain in respect of the gift exceeds the amount of the capital gain to which section 231.2 applies."

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

78. (1) Section 234.0.1 of the Act is amended by replacing paragraph b by the following paragraph:

"(b) the amount that the taxpayer claims as a deduction in the prescribed form filed with the taxpayer's fiscal return for the particular taxation year, not exceeding the eligible amount of the gift, if the taxpayer is not deemed under section 752.0.10.16 to have made a gift of a property before the end of the particular taxation year as a consequence of a disposition of the security by the donee or as a consequence of the security ceasing to be a non-qualifying security of the taxpayer before the end of that year."

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

79. (1) Section 235 of the Act is replaced by the following section:

"235. A taxpayer may not claim the reserve established under section 234 for a taxation year if

(a) at the end of the year or at any time in the following taxation year, the taxpayer is not resident in Canada or is exempt from tax under this Part;

(b) the purchaser of the property sold is a corporation that, immediately after the sale,

i. is controlled, directly or indirectly, in any manner whatever, by the taxpayer,

ii. is controlled, directly or indirectly, in any manner whatever, by a person or group of persons by whom the taxpayer is controlled, directly or indirectly, in any manner whatever, or

iii. if the taxpayer is a corporation, controls the taxpayer, directly or indirectly, in any manner whatever; or

(c) the purchaser of the property sold is a partnership in which the taxpayer is, immediately after the sale, a majority interest partner.”

(2) Subsection 1 applies in respect of a sale made after 20 December 2002.

80. Section 238 of the Act is amended by replacing “subsections 2 and 3 of section 424 apply” in paragraph *f* by “the second paragraph of section 424 applies”.

81. (1) Section 238.2 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) a share of the capital stock of a corporation that is acquired in exchange for another share in a transaction is deemed to be a property that is identical to the other share if

i. Division XIII of Chapter IV or Chapter V or VI of Title IX applies to the transaction, or

ii. the following conditions are met:

(1) Division VI of Chapter IV of Title IX applies to the transaction,

(2) the second paragraph of section 238.1 applied to a prior disposition of the other share, and

(3) none of the times described in any of subparagraphs i to v of subparagraph *b* of the second paragraph of section 238.1 has occurred in respect of the prior disposition;”.

(2) Subsection 1 applies in respect of a disposition of property that occurs after 26 April 1995. However, it does not apply in respect of a disposition of property by a person or partnership that occurred before 1 January 1996 and that is described in subsection 1 of section 307 of the Act to amend the Taxation Act and other legislative provisions (2000, chapter 5), unless the person or partnership made a valid election under subsection 2 of section 307 of that Act.

82. (1) Section 238.3.1 of the Act is replaced by the following section:

“238.3.1. If all or any portion of the capital loss of the succession of a deceased taxpayer, computed without reference to sections 238.1 and 238.3, from the disposition of a share of the capital stock of a corporation is, because of section 1054, considered to be a capital loss of the deceased taxpayer from the disposition of the share, sections 238.1 and 238.3 apply to the succession in respect of the loss only to the extent that the amount of the loss exceeds the portion of the loss that is determined under subparagraph *a* of the first paragraph of section 1054.”

(2) Subsection 1 has effect from 20 December 2006.

83. (1) Section 248 of the Act is amended

(1) by replacing “the property is redeemed in whole or in part or is cancelled” in subparagraph *i* of subparagraph *b* of the first paragraph by “the property is in whole or in part redeemed, acquired or cancelled”;

(2) by replacing subparagraph *i* of subparagraph *b* of the second paragraph by the following subparagraph:

“*i.* the transferor and the transferee are trusts that are, at the time of the transfer, resident in Canada,”;

(3) by striking out subparagraph *ii* of subparagraph *b* of the second paragraph;

(4) by replacing subparagraph *v* of subparagraph *b* of the second paragraph by the following subparagraph:

“*v.* the transferee is not a transferee who, in relation to the transfer, makes a valid election under subparagraph *v* of paragraph *f* of the definition of “disposition” in subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in order to avoid the application of that paragraph *f*”;

(5) by inserting the following subparagraph after subparagraph *i* of the second paragraph:

“(*i.1*) any redemption, acquisition or cancellation of a share of the capital stock of a corporation (in this subparagraph referred to as the “issuing corporation”) or of a right to acquire such a share, which share or which right being referred to in this subparagraph as the “security”, held by another corporation (in this subparagraph referred to as the “disposing corporation”), if

i. the redemption, acquisition or cancellation occurs as part of a merger or combination of two or more corporations, including the issuing corporation and the disposing corporation, to form a new corporation,

ii. the merger or combination

(1) is an amalgamation, within the meaning of subsections 1 and 2 of section 544, to which section 550.9 does not apply,

(2) is an amalgamation, within the meaning of subsections 1 and 2 of section 544, to which section 550.9 applies, if the issuing corporation and the disposing corporation are described in section 550.9 as the parent and the subsidiary, respectively,

(3) is a foreign merger, within the meaning of section 555.0.1, or

(4) would be a foreign merger, within the meaning of section 555.0.1, if subparagraph ii of paragraph *c* of that section were read without reference to “resident in a country other than Canada”, and

iii. either

(1) the disposing corporation receives no consideration for the security, or

(2) in the case where the merger or combination is described in subparagraph 3 or 4 of subparagraph ii, the disposing corporation receives no consideration for the security other than property that was, immediately before the merger or combination, owned by the issuing corporation and that, on the merger or combination, becomes property of the new corporation; and”;

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

“Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph *v* of paragraph *f* of the definition of “disposition” in subsection 1 of section 248 of the Income Tax Act or in relation to an election made under subparagraph *v* of subparagraph *b* of the second paragraph before 20 December 2006.”

(2) Paragraphs 1 and 5 of subsection 1 apply in respect of a redemption, an acquisition or a cancellation that occurs after 23 December 1998. However, when a redemption, an acquisition or a cancellation occurred before 21 December 2002, the Minister of Revenue shall, for the purposes of Part I of the Act and despite sections 1010 to 1011 of the Act, make such assessments of tax, interest and penalties, for a taxation year that includes the time at which the redemption, acquisition or cancellation occurred, as are necessary to give effect to those paragraphs 1 and 5. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such assessments.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of a transfer that occurs after 27 February 2004.

(4) Paragraphs 4 and 6 of subsection 1 have effect from 20 December 2006.

84. (1) The Act is amended by inserting the following section after section 248:

“248.1. A redemption, an acquisition or a cancellation, at a particular time after 31 December 1971 and before 24 December 1998, of a share of the capital stock of a corporation (in this section referred to as the “issuing corporation”) or of a right to acquire a share, which share or which right being referred to in this section as the “security”, held by another corporation (in this section referred to as the “disposing corporation”), is not a disposition, within the meaning of section 248 as it read in respect of transactions and events that occurred at the particular time, if

(a) the redemption, acquisition or cancellation occurred as part of a merger or combination of two or more corporations, including the issuing corporation and the disposing corporation, to form a new corporation;

(b) the merger or combination

i. is an amalgamation, within the meaning of subsections 1 and 2 of section 544 as they read at the particular time, to which section 550.9 if in force, and as it read, at the particular time, does not apply,

ii. is an amalgamation, within the meaning of subsections 1 and 2 of section 544 as they read at the particular time, to which section 550.9 if in force, and as it read, at the particular time, applies, if the issuing corporation and the disposing corporation are described in section 550.9, if in force, and as it read, at the particular time, as the parent and the subsidiary, respectively,

iii. occurred before 13 November 1981 and is a merger of corporations that is described in section 555, as it read in respect of the merger or combination, or

iv. occurred after 12 November 1981 and

(1) is a foreign merger, within the meaning of section 555.0.1 as it read in respect of the merger or combination, or

(2) the conditions set out in the second paragraph are met; and

(c) either

i. the disposing corporation received no consideration for the security, or

ii. in the case where the merger or combination is described in subparagraph iv of subparagraph b, the disposing corporation received no consideration for the security other than property that was, immediately before the merger or combination, owned by the issuing corporation and that, on the merger or combination, became property of the new corporation.

The conditions to which subparagraph 2 of subparagraph iv of subparagraph *b* of the first paragraph refers are the following:

(a) the merger or combination is not a foreign merger, within the meaning of section 555.0.1, as it read in respect of the merger or combination;

(b) section 555.0.1, as it read in respect of the merger or combination, contained a subparagraph ii in its paragraph *c*; and

(c) the merger or combination would be a foreign merger, within the meaning of section 555.0.1, as it read in respect of the merger or combination, if subparagraph ii of paragraph *c* of that section were read as follows:

“ii. another foreign corporation (in this section referred to as the “parent corporation”), if, immediately after the merger, the new foreign corporation was controlled by the parent corporation.””

(2) When section 248.1 of the Act, enacted by subsection 1, applies in respect of a redemption, an acquisition or a cancellation, the Minister of Revenue shall, for the purposes of Part I of the Act and despite sections 1010 to 1011 of the Act, make such assessments of tax, interest and penalties, for a taxation year that includes the time at which the redemption, acquisition or cancellation occurred, as are necessary to give effect to that subsection 1. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such assessments.

85. (1) Section 250.1 of the Act is replaced by the following section:

“250.1. Subject to section 250.3, if a Canadian security is disposed of by a taxpayer in a taxation year and the taxpayer makes a valid election under subsection 4 of section 39 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 as a consequence of the disposition, every Canadian security owned by the taxpayer in the year or any subsequent taxation year is deemed to be a capital property owned by the taxpayer and every disposition by the taxpayer of any such Canadian security is deemed to be a disposition of a capital property.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 4 of section 39 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

86. (1) Section 250.3 of the Act is amended by replacing “An election referred to in” in the portion before paragraph *a* by “The first paragraph of”.

(2) Subsection 1 has effect from 20 December 2006.

87. (1) Section 255 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) where the property is an indemnity, within the meaning of sections 469 to 479, or is deemed to be such an indemnity under those sections, the amount to be added under subparagraph *b* of the first paragraph of section 471;”.

(2) Subsection 1 has effect from 20 December 2006.

88. (1) Section 257 of the Act is amended

(1) by replacing paragraph *f* by the following paragraph:

“(f) where the property is an indemnity within the meaning of sections 469 to 479, or is deemed to be such an indemnity under those sections, the amount required by subparagraph *b* of the first paragraph of section 471 to be deducted;”;

(2) by replacing subparagraph *i* of paragraph *j* by the following subparagraph:

“i. any amount required by subparagraph *d* of the first paragraph of section 477 and sections 585 to 588 to be deducted, and”;

(3) by replacing subparagraph *iii* of paragraph *l* by the following subparagraph:

“iii. any amount deemed, under section 714 or 752.0.10.11, to be the eligible amount of a gift made by the taxpayer as a member of the partnership at the end of any fiscal period of the partnership ending before that time;”;

(4) by inserting the following subparagraph after subparagraph 1 of subparagraph *i.1* of paragraph *n*:

“(1.1) that is deemed to be a dividend received by the taxpayer under section 663.4.”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 20 December 2006.

(3) Paragraph 3 of subsection 1 applies in respect of a gift made after 20 December 2002.

(4) Paragraph 4 of subsection 1 has effect from 31 October 2006.

89. (1) Section 259.0.1 of the Act is amended by replacing “section 49.2.3” in paragraph *b* by “the first paragraph of section 49.2.3”.

(2) Subsection 1 has effect from 20 December 2006.

90. (1) Section 259.1 of the Act is amended by replacing “paragraph *a* of section 688, 688.1, 691, 692 or 692.8” in the portion before paragraph *a* by “subparagraph *a* of the first paragraph of section 688 or 688.1, paragraph *a* of section 692.8”.

(2) Subsection 1 has effect from 28 February 2004.

91. (1) Section 261.2 of the Act is replaced by the following section:

“261.2. A taxpayer that is a member of a partnership at a particular time corresponding to the end of a fiscal period of the partnership, that is a corporation, an individual other than a trust, or an *inter vivos* trust, and that makes, in relation to that fiscal period, a valid election under subsection 3.12 of section 40 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the taxpayer’s interest in the partnership, is deemed to have a loss from the disposition at the particular time of the taxpayer’s interest in the partnership equal to the least of

(a) the amount by which the aggregate of all amounts each of which is an amount deemed under section 261.1 to be a gain of the taxpayer from a disposition of the interest before the particular time exceeds the aggregate of all amounts each of which is an amount deemed under this section to be a loss of the taxpayer from a disposition of the interest before the particular time;

(b) the adjusted cost base to the taxpayer of the interest at the particular time; and

(c) the total of the amount for which the election is made and, if that amount is the maximum amount for which the election can be made, the amount that the taxpayer designates in respect of the interest in the taxpayer’s fiscal return filed under this Part for the taxation year that includes the particular time.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3.12 of section 40 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

92. (1) Section 274 of the Act is amended

(1) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. an election referred to in the first paragraph of section 284 that relates to the change in use of the particular property in the year or a preceding taxation year, other than such an election in relation to which the second paragraph of that section applies for the year or a preceding taxation year, or

“ii. an election referred to in the first paragraph of section 286.1 that relates to a change in use of the particular property in a subsequent taxation 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 has effect from 20 December 2006.

93. (1) Section 274.0.1 of the Act is amended

(1) by replacing subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. an election referred to in the first paragraph of section 284 that relates to the change in use of the particular property in the year or a preceding taxation year, other than such an election in relation to which the second paragraph of that section applies for the year or a preceding taxation year, or

“ii. an election referred to in the first paragraph of section 286.1 that relates to a change in use of the particular property in a subsequent taxation 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 has effect from 20 December 2006.

94. (1) Section 277.1 of the Act is amended by replacing “or “total Crown gifts”” in the portion before paragraph *a* by “, “total Crown gifts” or “total gifts of qualified property””.

(2) Subsection 1 applies in respect of a disposition that occurs after 12 May 1994.

95. (1) Section 279 of the Act is replaced by the following section:

“279. In the case provided for in section 278, if the taxpayer acquires the replacement property referred to in that section in a taxation year and the taxpayer makes a valid election under subsection 1 of section 44 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the former property or, if section 278.1 applies, the taxpayer so elects in the taxpayer’s fiscal return filed in accordance with section 1000 for the taxation year, the following rules apply:

(a) the gain for a particular taxation year from the disposition of the former property is deemed to be equal to the amount by which the amount that the taxpayer may claim as a deduction and that does not exceed, subject to section 279.1, the amount determined under the second paragraph is exceeded by whichever of the following amounts is applicable:

i. if the particular year is the year in which the proceeds of disposition of the former property become due to the taxpayer, the lesser of the amount determined under the third paragraph and the amount determined under the fourth paragraph, or

ii. if the particular year is subsequent to the year in which the proceeds of disposition of the former property become due to the taxpayer, the amount that the taxpayer has deducted under this subparagraph *a* from the amount determined under subparagraph i or this subparagraph ii in computing the taxpayer's gain for the year preceding the particular year from the disposition of the former property; and

(b) the cost or, in the case of depreciable property, the capital cost, to the taxpayer, of the replacement property at any time after the time of the disposition of the former property by the taxpayer, is deemed to be the cost otherwise determined, minus the amount by which the amount determined under the third paragraph exceeds the amount determined under the fourth paragraph.

The amount referred to in the portion of subparagraph *a* of the first paragraph before subparagraph i is equal to the lesser of

(a) a reasonable amount as a reserve in respect of the portion of the proceeds of disposition of the former property that is payable to the taxpayer after the end of the particular year as can reasonably be regarded as a portion of the amount determined under subparagraph i of subparagraph *a* of the first paragraph in respect of the property;

(b) an amount equal to the product obtained when $1/5$ of the amount determined under subparagraph i of subparagraph *a* of the first paragraph in respect of the property is multiplied by the amount by which 4 exceeds the number of preceding taxation years of the taxpayer ending after the disposition of the property; and

(c) unless section 278.1 applies, the amount allowed as a deduction for the year under subparagraph iii of paragraph *e* of subsection 1 of section 44 of the Income Tax Act in computing the taxpayer's gain for the particular year from the disposition of the property.

The first amount to which subparagraph i of subparagraph *a* and subparagraph *b* of the first paragraph refer is equal to the amount by which the proceeds of disposition of the former property exceed the aggregate of the adjusted cost base of the former property to the taxpayer immediately before the disposition and the outlays made or expenses incurred by the

taxpayer for the purpose of making the disposition or, in the case of depreciable property, the lesser of such aggregate and the proceeds of disposition of the former property determined without reference to section 280.3.

The second amount to which subparagraph *i* of subparagraph *a* and subparagraph *b* of the first paragraph refer is equal to the amount by which the proceeds of disposition of the former property exceed the aggregate of the cost or, in the case of depreciable property, the capital cost, to the taxpayer, determined without reference to subparagraph *b* of the first paragraph, of the replacement property and the outlays made or expenses incurred by the taxpayer for the purpose of making the disposition.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 44 of the Income Tax Act or in relation to an election made under this section before 20 December 2006 but otherwise than as a consequence of the application of section 278.1.”

(2) Subsection 1 has effect from 20 December 2006. However, when section 279 of the Act applies to a taxation year that ends before 8 May 2008, it is to be read without reference to subparagraph *c* of its second paragraph.

96. (1) Section 279.1 of the Act is amended by replacing “claim”, “paragraph *a* of section 279” and “that paragraph” by “claim as a deduction”, “subparagraph *a* of the first paragraph of section 279” and “subparagraph *b* of the second paragraph of that section”, respectively.

(2) Subsection 1 has effect from 20 December 2006.

97. (1) Section 280 of the Act is amended by replacing “paragraph *b* of section 785.2” in paragraph *d* by “subparagraph *b* of the first paragraph of section 785.2”.

(2) Subsection 1 has effect from 20 December 2006.

98. (1) Section 280.1 of the Act is amended

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

“280.1. A taxpayer who makes an election referred to in subsection 2 of section 96 or the first paragraph of section 279, as the case may be, in respect of a former property that was a depreciable property of the taxpayer, is deemed to also make an election referred to in the first paragraph of section 279 or subsection 2 of section 96, as the case may be, in respect of the same property.”;

(2) by replacing “an election under section 279” in the second paragraph by “an election referred to in the first paragraph of section 279”.

(2) Subsection 1 has effect from 20 December 2006.

99. (1) Sections 280.3 and 280.4 of the Act are replaced by the following sections:

“280.3. For the purposes of this Title, if a taxpayer has disposed of a former business property that was in part a building and in part the land adjacent to, or immediately contiguous to and necessary for the use of, the building or an interest in such a property, and the taxpayer makes a valid election under subsection 6 of section 44 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the disposition, the amount by which the proceeds of disposition of one such part determined without reference to this section exceed the adjusted cost base to the taxpayer of that part is, without exceeding the total of the amount for which the election is made in respect of that part and, when the amount is the maximum amount for which the election may be made in respect of that part, the amount that the taxpayer specifies in relation to that part in the taxpayer’s fiscal return filed under this Part for the taxation year in which the taxpayer acquired a replacement property for the former business property, deemed not to be proceeds of disposition of that part and to be proceeds of disposition of the other part.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 6 of section 44 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.

“280.4. Section 235 applies, with the necessary modifications, to the amount that a taxpayer may deduct under subparagraph *a* of the first paragraph of section 279, from the amount determined under subparagraph i or ii of that subparagraph *a* in computing a gain for a taxation year.”

(2) Subsection 1 has effect from 20 December 2006.

100. (1) Section 280.10 of the Act is amended by replacing the portion before paragraph *b* by the following:

“280.10. For the purposes of this division, if an individual receives shares of the capital stock of a particular corporation that are eligible small business corporation shares of the individual (in this section referred to as the “new shares”), as the sole consideration for the disposition by the individual of shares issued by the particular corporation or by another corporation that were eligible small business corporation shares of the individual (in this section referred to as the “exchanged shares”), the new shares are deemed to have been owned by the individual throughout the period that the exchanged shares were owned by the individual if

(a) Division XIII, paragraph *c* of section 528, sections 536 to 539, Chapter V of Title IX or sections 551 to 553.1 and 554 applied in respect of the individual in relation to the new shares; and”.

(2) Subsection 1 applies in respect of a disposition that occurs after 27 February 2000.

101. (1) Section 280.11 of the Act is amended by replacing the portion before paragraph *b* by the following:

“280.11. For the purposes of this division, if an individual receives common shares of the capital stock of a particular corporation (in this section referred to as the “new shares”), as the sole consideration for the disposition by the individual of common shares of the particular corporation or of another corporation (in this section referred to as the “exchanged shares”), the new shares are deemed to be eligible small business corporation shares of the individual and shares of the capital stock of an eligible business corporation that were owned by the individual throughout the period that the exchanged shares were owned by the individual if

(a) Division XIII, paragraph *c* of section 528, sections 536 to 539, Chapter V of Title IX or sections 551 to 553.1 and 554 applied in respect of the individual in relation to the new shares;”.

(2) Subsection 1 applies in respect of a disposition that occurs after 27 February 2000.

102. (1) Section 280.16 of the Act is amended

(1) by inserting “a transaction or event or” after “as part of” in the portion of paragraph *a* before subparagraph *i*;

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

“(b) the new shares, or shares for which the new shares are substituted property, were issued

i. by the corporation that issued the old shares,

ii. by a corporation that, at or immediately after the time of issue of the new shares, was a corporation that was not dealing at arm’s length with the corporation that issued the old shares or with the individual, or

iii. by a corporation that acquired the old shares, or by another corporation related to that corporation, as part of the transaction or event or series of transactions or events that included that acquisition of the old shares; and”.

(2) Subsection 1 applies in respect of a disposition that occurs after 27 February 2004.

103. (1) The Act is amended by inserting the following section after section 280.16:

“280.17. For the purposes of this division, an individual is deemed to dispose of shares that are identical properties in the order in which the individual acquired them.”

(2) Subsection 1 applies in respect of a disposition that occurs after 20 December 2002 and, if an individual so elects in writing and files the election with the Minister of Revenue on or before the individual’s filing-due date, within the meaning of section 1 of the Act, for the individual’s taxation year that includes 15 May 2009, subsection 1 applies, in relation to the individual, in respect of a disposition that occurs after 27 February 2000.

104. (1) Section 284 of the Act is replaced by the following section:

“284. For the purposes of this Title and sections 93 to 104, if section 281, to the extent that it concerns a property that begins to be used to gain income, or paragraph *b* of section 99 would otherwise apply for a taxation year in respect of a property of a taxpayer and the taxpayer makes a valid election under subsection 2 of section 45 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the change in use of the property, the taxpayer is deemed not to have begun to use the property for the purpose of gaining income.

However, if a taxpayer rescinds, after 19 December 2006, in accordance with subsection 2 of section 45 of the Income Tax Act, a particular election that the taxpayer made under that subsection 2 in relation to a change in use of a property, the taxpayer is deemed to have begun to use the property for the purpose of gaining income on the first day of the subsequent taxation year referred to in that subsection 2 in respect of the property if

(a) the particular election was made after 19 December 2006; or

(b) the taxpayer made a valid election under the first paragraph before 20 December 2006 in relation to the change in use of the property and did not rescind that election before that date in accordance with this paragraph.

Chapter V.2 of Title II of Book I applies in relation to an election made or rescinded under subsection 2 of section 45 of the Income Tax Act or in relation to an election made or rescinded under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

105. (1) Section 286.1 of the Act is replaced by the following section:

“286.1. If, at any time, a property that was acquired by a taxpayer for the purpose of gaining income ceases to be used for that purpose and becomes the taxpayer’s principal residence, sections 281 to 283 do not apply to deem

the taxpayer to have disposed of the property at that time and to have reacquired it immediately after that time, if the taxpayer makes a valid election under subsection 3 of section 45 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the change in use of the property.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3 of section 45 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

106. (1) Section 286.2 of the Act is repealed.

(2) Subsection 1 has effect from 20 December 2006.

107. (1) Section 306.1 of the Act is replaced by the following section:

“**306.1.** Despite any other provision of this Act, if a corporation disposes of a property to another corporation in a transaction to which paragraph *l* of subsection 1 of section 219 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies, the cost to it of a share of a particular class of the capital stock of the other corporation received by it as consideration for the property is deemed to be equal to the lesser of the cost of the share to the corporation otherwise determined immediately after the disposition and the amount by which the paid-up capital of that class increases because of the issuance of that share.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 1995.

108. (1) Section 308.6 of the Act is amended

(1) by replacing subparagraphs *i* and *ii* of subparagraph *f* of the first paragraph by the following subparagraphs:

“*i.* subject to subparagraphs *iii* to *v*, if, in accordance with subparagraph *i* of paragraph *f* of subsection 5 of section 55 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the corporation designates, after 19 December 2006, a portion of the taxable dividend, or, if the taxable dividend is a particular amount that is deemed to be a dividend or taxable dividend, a portion of the amount, corresponding to the particular amount and in this subparagraph *i* and subparagraph *iv* referred to as the “deemed dividend for federal purposes”, that is deemed to be a dividend or taxable dividend for the purposes of that Act, as a separate taxable dividend, the portion of the taxable dividend that is equal to the lesser of the following amounts is deemed to be a separate taxable dividend:

(1) the aggregate of the amount of the so designated separate taxable dividend and of the deemed separate taxable dividend under subparagraph ii of paragraph *f* of subsection 5 of section 55 of the Income Tax Act, that does not give rise to the application of subsection 2 of section 55 of that Act in its respect, and—if the designated or deemed separate taxable dividend corresponds to the maximum portion of the taxable dividend or deemed dividend for federal purposes that could, if it were a separate taxable dividend, then be received by the corporation without giving rise to the application of that subsection 2 in its respect—of the amount that the corporation specifies in the fiscal return it is required to file for the taxation year in which the dividend is received, and

(2) an amount equal to the maximum portion of the taxable dividend that could, if it were a separate taxable dividend, then be received by the corporation without giving rise to the application of section 308.1 in its respect,

“ii. subject to subparagraphs iii to v, the portion of the taxable dividend that exceeds the amount of the deemed separate taxable dividend under subparagraph i is deemed to be a separate taxable dividend.”;

(2) by adding the following subparagraphs after subparagraph ii of subparagraph *f* of the first paragraph:

“iii. if the designated separate taxable dividend and the deemed separate taxable dividend, which are referred to in subparagraph 1 of subparagraph i, are each dividends that do not give rise to the application of subsection 2 of section 55 of the Income Tax Act in their respect, that subparagraph 1 is to be read as follows:

“(1) the aggregate of the total of the amount of the so designated separate taxable dividend and the amount of the deemed separate taxable dividend under subparagraph ii of paragraph *f* of subsection 5 of section 55 of the Income Tax Act, and the amount that the corporation specifies in the fiscal return it is required to file for the taxation year in which the dividend is received, and”;

“iv. if the designated separate taxable dividend and the deemed separate taxable dividend, which are referred to in subparagraph 1 of subparagraph i, each give rise to the application of subsection 2 of section 55 of the Income Tax Act in their respect,

(1) subparagraph i must—if no portion of the capital gain referred to in subsection 2 of section 55 of the Income Tax Act in respect of each of those separate taxable dividends can reasonably be attributed to income earned or realized by a corporation after 1971 and before the safe-income determination time in relation to the transaction, event or series of transactions or events, as part of which the dividend is received, as determined for the purposes of section 55 of that Act—be applied as if the portion designated by the corporation in accordance with subparagraph i of paragraph *f* of subsection 5

of section 55 of the Income Tax Act, in respect of the taxable dividend or deemed dividend for federal purposes, were equal to zero and were a taxable dividend that does not give rise to the application of subsection 2 of section 55 of that Act in its respect, and

(2) in any other case, subparagraphs i and ii do not apply and the taxable dividend is deemed to be a dividend referred to in section 308.2,

“v. if the designation referred to in subparagraph i is not made, that subparagraph must be applied as if the corporation had designated, after 19 December 2006 and in accordance with subparagraph i of paragraph *f* of subsection 5 of section 55 of the Income Tax Act, a portion of the taxable dividend or, if the taxable dividend is a particular amount that is deemed to be a dividend or taxable dividend, a portion of the amount, corresponding to the particular amount and in subparagraphs 1 and 2 and subparagraph vi referred to as the “deemed dividend for federal purposes”, that is deemed to be a dividend or taxable dividend for the purposes of that Act, that is equal

(1) to zero, and that must be considered as a taxable dividend that does not give rise to the application of subsection 2 of section 55 of the Income Tax Act in its respect, if no portion of the capital gain referred to in that subsection 2 in respect of the taxable dividend or deemed dividend for federal purposes can reasonably be attributed to income earned or realized by a corporation after 1971 and before the safe-income determination time in relation to the transaction, event or series of transactions or events, as part of which the dividend is received, as determined for the purposes of section 55 of that Act, or

(2) to the maximum portion of the taxable dividend or deemed dividend for federal purposes that could, if it were a separate taxable dividend, then be received by the corporation without giving rise to the application of subsection 2 of section 55 of the Income Tax Act in its respect, if no portion of the taxable dividend or deemed dividend for federal purposes is deemed, under that subsection 2, not to be a dividend received by the corporation, and

“vi. if the designation referred to in subparagraph i is not made, subparagraph v does not apply, the taxable dividend or deemed dividend for federal purposes gives rise to the application of subsection 2 of section 55 of the Income Tax Act in its respect, and, but for this subparagraph vi, the taxable dividend would not give rise to the application of section 308.1 in its respect, the taxable dividend is deemed to be a dividend referred to in section 308.2.”;

(3) by replacing “réfère le sous-paragraphe iii du paragraphe *b* du premier alinéa” in the portion of the second paragraph before subparagraph *a* in the French text by “le sous-paragraphe iii du paragraphe *b* du premier alinéa fait référence”;

(4) by replacing “réfère en premier lieu le sous-paragraphe 1° du sous-paragraphe iii du paragraphe *b* du premier alinéa” in the third paragraph in the French text by “le sous-paragraphe 1° du sous-paragraphe iii du paragraphe *b* du premier alinéa fait référence en premier lieu”;

(5) by replacing “réfère en dernier lieu le sous-paragraphe 1° du sous-paragraphe iii du paragraphe *b* du premier alinéa” in the portion of the fourth paragraph before subparagraph *a* in the French text by “le sous-paragraphe 1° du sous-paragraphe iii du paragraphe *b* du premier alinéa fait référence en deuxième lieu”;

(6) by adding the following paragraph after the fifth paragraph:

“Chapter V.2 of Title II of Book I applies in relation to a designation made under subparagraph *i* of paragraph *f* of subsection 5 of section 55 of the Income Tax Act or in relation to a designation made under subparagraph *i* of subparagraph *f* of the first paragraph before 20 December 2006.”

(2) Paragraphs 1, 2 and 6 of subsection 1 have effect from 20 December 2006.

109. (1) Section 311 of the Act is amended by inserting the following paragraph after paragraph *e.4*:

“(e.5) financial assistance, other than an amount attributable to child care expenses, under a program established by a government or government agency in Canada that provides income replacement benefits similar to income replacement benefits provided under a program established under the Employment Insurance Act;”.

(2) Subsection 1 applies from the taxation year 2003.

110. (1) Section 312 of the Act is amended by adding the following paragraph after paragraph *i*:

“(j) an amount received in the year by the taxpayer or by a person who does not deal at arm’s length with the taxpayer on account of a debt in respect of which a deduction was made under paragraph *l* of section 336 in computing the taxpayer’s income for a preceding taxation year.”

(2) Subsection 1 has effect from 8 October 2003.

111. (1) Section 312.3 of the Act is amended

(1) by replacing subparagraph *i* of paragraph *b* of the definition of “commencement day” in the first paragraph by the following subparagraph:

“i. the day specified as the commencement day by the payer and the recipient of the child support amount payable or receivable under the agreement or order, in a valid election made under subparagraph i of paragraph *b* of the definition of “commencement day” in subsection 4 of section 56.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the agreement or order;”;

(2) by replacing subparagraph iv of paragraph *b* of the definition of “commencement day” in the first paragraph by the following subparagraph:

“iv. the day specified in the agreement or order, or any variation of the agreement or order, as the commencement day for the purposes of this Part or, if the day is specified in such a variation made after 19 December 2006, of the Income Tax Act;”;

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

“Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph i of paragraph *b* of the definition of “commencement day” in subsection 4 of section 56.1 of the Income Tax Act or in relation to an election made under subparagraph i of paragraph *b* of the definition of “commencement day” in the first paragraph before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

112. (1) Section 313.0.1 of the Act is amended

(1) by replacing “this section and section 336.1 apply” in the first paragraph by “subsection 2 of each of sections 56.1 and 60.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) apply”;

(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”;

(3) by striking out the third paragraph.

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of an order issued by a competent tribunal after 19 December 2006 or of a written agreement entered into after that date.

113. (1) The Act is amended by inserting the following section after section 313.10:

“**313.11.** A taxpayer who is a transferee for the year, within the meaning of the first paragraph of section 336.8, shall also include any amount that is a split-retirement income for the year, determined in respect of the taxpayer for the purposes of Chapter II.1 of Title VI of Book III.

However, a taxpayer who dies in a taxation year shall include an amount under the first paragraph only in the fiscal return that is required to be filed for the year under this Part, otherwise than because of an election made by the taxpayer's legal representative in accordance with the second paragraph of section 429 or section 681 or 1003.

Similarly, a taxpayer who became a bankrupt during a calendar year shall include an amount under the first paragraph only in the fiscal return the taxpayer is required to file under this Part for the taxation year that is deemed, under section 779, to begin on the date of the bankruptcy."

(2) Subsection 1 applies from the taxation year 2007.

114. (1) The Act is amended by inserting the following section after section 317.2:

“317.3. If an amount in respect of a foreign retirement arrangement is, as a result of a transaction, an event or a circumstance, considered to be distributed to an individual under the income tax laws of the country in which the arrangement is established, the amount is, for the purposes of subparagraph *d* of the first paragraph of section 317, deemed to be received by the individual as a payment out of the arrangement in the taxation year that includes the time of the transaction, event or circumstance.”

(2) Subsection 1 applies from the taxation year 1998. However, when section 317.3 of the Act applies to a taxation year that ends before 1 January 2002, it is to be read as follows:

“317.3. For the purposes of subparagraph *d* of the first paragraph of section 317, the following rules apply:

(a) if an amount in respect of a foreign retirement arrangement is considered, under section 408A(d)(3)(C) of the Internal Revenue Code of 1986 of the United States (in this section referred to as the “Code”), to be distributed to an individual as a result of a conversion of the arrangement after 31 December 1998 and before 1 January 2002, the amount is deemed to be received by the individual as a payment out of the arrangement in the taxation year that includes the time of the conversion; and

(b) if an individual received an amount as a payment out of a foreign retirement arrangement in the year 1998, or an amount is considered under section 408A(d)(3)(C) of the Code to be distributed to the individual as a result of a conversion of the arrangement in that year, the individual was resident in Canada at the time of the receipt or conversion and the amount is an amount to which section 408A(d)(3)(A)(iii) of the Code applies, the following rules apply:

i. the amount is deemed not to have been received by the individual, and

ii. an amount equal to the amount that is included under section 408A(d)(3)(A)(iii) or 408A(d)(3)(E) of the Code in the individual's gross income for a particular taxable year is deemed to be an amount received by the individual, in the taxation year that includes the day on which the particular year begins, as a payment out of the arrangement and, for the purposes of this subparagraph, the expressions "gross income" and "taxable year" have the meanings assigned by the Code."

115. (1) Section 333.1 of the Act is amended

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

"333.1. If in a particular taxation year proceeds of disposition, described in subparagraph *iv* of subparagraph *f* of the first paragraph of section 93, of any Canadian resource property are deemed, under section 280, to have become receivable by a taxpayer and the taxpayer makes a valid election under section 59.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to those proceeds, the taxpayer shall deduct in computing the taxpayer's income for the year an amount equal to the least of";

(2) by replacing "in subparagraph *i* of paragraph *b* of either section 412 or section 418.6" in paragraph *a* by "in subparagraph *i* of paragraph *b* of section 412 or 418.6";

(3) by adding the following paragraph after paragraph *c*:

"(*d*) the aggregate of the amount allowed as a deduction in computing the taxpayer's income for the year for the purposes of the Income Tax Act under paragraph *a* of section 59.1 of that Act in relation to that election and, if the amount that is so allowed as a deduction is equal to the maximum amount that the taxpayer may claim as a deduction in that computation under that paragraph in relation to that election, the amount that the taxpayer designates in the taxpayer's fiscal return filed under this Part for the year.";

(4) by adding the following paragraph:

"Chapter V.2 of Title II of Book I applies in relation to an election made under section 59.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006."

(2) Paragraphs 1, 3 and 4 of subsection 1 have effect from 20 December 2006.

116. (1) Sections 333.2 and 333.3 of the Act are replaced by the following sections:

"333.2. A taxpayer shall include, in computing the taxpayer's income for the taxation year in respect of which the taxpayer made the election referred to in the first paragraph of section 333.1, the amount by which the

amount deducted under that section exceeds the aggregate of Canadian exploration expenses, Canadian development expenses and Canadian oil and gas property expenses that the taxpayer incurred in the taxpayer's 10 taxation years that follow the year and that the taxpayer either designated before 20 December 2006 in accordance with this section, or designates after 19 December 2006 in accordance with subparagraph ii of paragraph *b* of section 59.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), except that, for the purposes of this paragraph, the expenses so designated after 19 December 2006 are to be adjusted, if applicable, in a manner that is satisfactory to the Minister to take into account the difference between the amount allowed as a deduction in computing the taxpayer's income for the year for the purposes of that Act under paragraph *a* of section 59.1 of that Act and the amount deducted under section 333.1.

Despite sections 1010 to 1011, the Minister shall make a reassessment to redetermine the tax, interest and penalties to be paid by the taxpayer under this Part as is required in respect of any taxation year to give effect to the inclusion referred to in the first paragraph.

Chapter V.2 of Title II of Book I applies in relation to a designation made under subparagraph ii of paragraph *b* of section 59.1 of the Income Tax Act or in relation to a designation made under this section before 20 December 2006.

“333.3. Canadian exploration expenses, Canadian development expenses and Canadian oil and gas property expenses incurred by a taxpayer in a taxation year and referred to in the first paragraph of section 333.2 are deemed not to be such expenses, except for the purposes of sections 386, 387, 391, 392 and 392.1 and for the purpose of computing the taxpayer's earned depletion base within the meaning of the regulations made under section 360.”

(2) Subsection 1 has effect from 20 December 2006.

117. (1) The Act is amended by inserting the following after section 333.3:

“CHAPTER VII

“RESTRICTIVE COVENANTS

“333.4. In this chapter,

“eligible corporation”, of a taxpayer, means a taxable Canadian corporation of which,

(a) the taxpayer holds, directly or indirectly, shares of the capital stock; and

(b) individuals with whom the taxpayer does not deal at arm's length, determined without reference to paragraph *b* of section 20, hold in total, directly or indirectly, less than 10% of the issued and outstanding share capital which holdings have a total fair market value of less than 10% of the fair market value of all of the issued and outstanding shares of the capital stock of that taxable Canadian corporation;

“eligible interest”, of a taxpayer, means capital property of the taxpayer that is

(a) a partnership interest in a partnership that carries on a business;

(b) a share of the capital stock of a corporation that carries on a business;
or

(c) a share of the capital stock of a corporation 90% or more of the fair market value of which is attributable to eligible interests in another corporation;

“goodwill amount”, of a taxpayer, means an amount received or receivable by the taxpayer as consideration for the disposition by the taxpayer of goodwill, and that is required to be included in the aggregate determined under subparagraph *b* of the second paragraph of section 107 in respect of a business carried on by the taxpayer through an establishment located in Canada;

“restrictive covenant”, of a taxpayer, means an agreement entered into, an undertaking made, or a waiver of an advantage or right by the taxpayer, other than an agreement or undertaking for the disposition of the taxpayer's property or—unless the obligation being satisfied is in respect of a right to property or services that the taxpayer acquired for less than its fair market value—for the satisfaction of an obligation described in section 298.1 that is not a disposition, whether legally enforceable or not, that affects, or is intended to affect, in any way whatever, the acquisition or provision of property or services by the taxpayer or by another taxpayer that does not deal at arm's length with the taxpayer;

“taxpayer” includes a partnership.

“333.5. A taxpayer shall include, in computing the taxpayer's income for a taxation year, the aggregate of all amounts each of which is an amount in respect of a restrictive covenant of the taxpayer that is received or receivable in the year by the taxpayer or by a taxpayer with whom the taxpayer does not deal at arm's length, other than an amount that has been included in computing the taxpayer's income under this section for a preceding taxation year or the taxpayer's eligible corporation's income under this section for the year or a preceding taxation year.

If the first paragraph applies to include, in computing a taxpayer's income, an amount received or receivable by another taxpayer, the amount must not be included in computing the other taxpayer's income.

“333.6. Section 333.5 does not apply to an amount received or receivable by a particular taxpayer in a taxation year in respect of a restrictive covenant granted by the particular taxpayer to another taxpayer (in this section and section 333.7 referred to as the “purchaser”) with whom the particular taxpayer deals at arm’s length, determined without reference to paragraph *b* of section 20, if

(*a*) the amount has been included in computing the particular taxpayer’s income for the year under sections 32 to 47.17 or would have been so included in computing the particular taxpayer’s income if the amount had been received in the year;

(*b*) the amount would, but for this chapter, be required to be included in the aggregate determined under subparagraph *b* of the second paragraph of section 107 in respect of a business to which the restrictive covenant relates, and the particular taxpayer elects or, if the amount is payable by the purchaser in respect of a business carried on in Canada by the purchaser, the particular taxpayer and the purchaser jointly elect, in the prescribed form to have this paragraph apply in respect of the amount; or

(*c*) subject to section 333.12, the amount directly relates to the particular taxpayer’s disposition of property that is, at the time of the disposition, an eligible interest in the partnership or corporation that carries on the business to which the restrictive covenant relates, or that is at that time an eligible interest under paragraph *c* of the definition of “eligible interest” in section 333.4 if the other corporation referred to in that paragraph carries on the business to which the restrictive covenant relates, and

- i. the disposition is to the purchaser or to a person related to the purchaser,
- ii. the amount is consideration for an undertaking by the particular taxpayer not to provide, directly or indirectly, property or services in competition with the property or services provided or to be provided by the purchaser or by a person related to the purchaser,
- iii. the restrictive covenant may reasonably be considered to have been granted to maintain or preserve the value of the eligible interest disposed of to the purchaser,
- iv. if the restrictive covenant is granted after 17 July 2005, section 506 does not apply to the disposition,
- v. neither sections 518 to 533 nor the second paragraph of section 614 applies to the disposition of the eligible interest by the particular taxpayer,
- vi. the amount is added to the particular taxpayer’s proceeds of disposition, within the meaning assigned by section 251, for the purpose of applying this Part to the disposition of the particular taxpayer’s eligible interest, and

vii. the particular taxpayer and the purchaser elect in the prescribed form to have this paragraph apply in respect of the amount.

“333.7. An amount paid or payable by a purchaser for a restrictive covenant is

(a) if the amount is required because of sections 32 to 47.17 to be included in computing the income of an employee of the purchaser, to be considered to be wages paid or payable by the purchaser to the employee;

(b) if an election has been made under paragraph *b* of section 333.6 in respect of the amount, to be considered to be incurred by the purchaser on account of capital for the purposes of section 106 and not to be an amount paid or payable for the purposes of the other provisions of this Part; and

(c) if an election has been made under paragraph *c* of section 333.6, in respect of the amount and the amount relates to the purchaser’s acquisition of property that is, immediately after the acquisition, an eligible interest of the purchaser, to be included in computing the cost to the purchaser of that eligible interest and considered not to be an amount paid or payable for the purposes of the other provisions of this Part.

“333.8. Section 421 does not apply to deem consideration to be an amount received or receivable by an individual for a restrictive covenant granted by the individual if

(a) the restrictive covenant is granted by the individual to another taxpayer (in this section referred to as the “purchaser”) with whom the individual deals at arm’s length;

(b) the restrictive covenant directly relates to the acquisition from one or more other persons (in this section and section 333.10 referred to as the “vendors”) by the purchaser of an interest in the individual’s employer, in a corporation related to that employer or in a business carried on by that employer;

(c) the individual deals at arm’s length with the employer and with the vendors;

(d) the restrictive covenant is an undertaking by the individual not to provide, directly or indirectly, property or services in competition with property or services provided or to be provided by the purchaser or by a person related to the purchaser in the course of carrying on the business to which the restrictive covenant relates;

(e) no proceeds are received or receivable by the individual for granting the restrictive covenant; and

(f) the amount that can reasonably be regarded as being the consideration for the restrictive covenant is received or receivable only by the vendors.

“333.9. Subject to section 333.13, section 421 does not apply to deem consideration to be an amount received or receivable by a taxpayer (in this section referred to as the “vendor”) for a restrictive covenant granted by the taxpayer if

(a) the restrictive covenant is granted by the vendor to another taxpayer (in this section referred to as the “purchaser”) with whom the vendor deals at arm’s length;

(b) the restrictive covenant is an undertaking of the vendor not to provide, directly or indirectly, property or services in competition with the property or services provided or to be provided by the purchaser or by a person related to the purchaser in the course of carrying on the business to which the restrictive covenant relates;

(c) no proceeds are received or receivable by the vendor for granting the restrictive covenant;

(d) the amount that can reasonably be regarded as being the consideration for the restrictive covenant is

i. included by the vendor in computing a goodwill amount of the vendor, or

ii. received or receivable by a corporation that was an eligible corporation of the vendor when the restrictive covenant was granted and included by the eligible corporation in computing a goodwill amount of the eligible corporation in respect of the business to which the restrictive covenant relates;

(e) the restrictive covenant can reasonably be regarded to have been granted to maintain or preserve the value of goodwill acquired by the purchaser from the vendor or from the vendor’s eligible corporation;

(f) neither sections 518 to 533 nor the second paragraph of section 614 applies to the disposition of the goodwill by the vendor or the vendor’s eligible corporation;

(g) no portion of the amount of consideration that can reasonably be regarded as being in part the consideration for the restrictive covenant is received or receivable, directly or indirectly in any manner whatever, by an individual (in this section and section 333.11 referred to as the “non arm’s length individual”) with whom the vendor does not deal at arm’s length or by another taxpayer in which the non arm’s length individual holds, directly or indirectly, an interest; and

(h) the vendor and the purchaser or, if subparagraph ii of paragraph *d* applies, the vendor, the eligible corporation and the purchaser, jointly so elect in the prescribed form.

“333.10. Subject to section 333.13, section 421 does not apply to deem consideration to be an amount received or receivable by a taxpayer (in this section referred to as the “vendor”) for a restrictive covenant granted by the taxpayer if

(a) the restrictive covenant is granted by the vendor to another taxpayer (in this section and section 333.11 referred to as the “purchaser”) with whom the vendor deals at arm’s length, determined without reference to paragraph *b* of section 20;

(b) the restrictive covenant is an undertaking of the vendor not to provide, directly or indirectly, property or services in competition with the property or services provided or to be provided by the purchaser or by a person related to the purchaser in the course of carrying on the business to which the restrictive covenant relates;

(c) it is reasonable to conclude that the restrictive covenant is an integral part of an agreement in writing

i. under which the vendor disposes of a property, other than a property to which subparagraph ii applies, to the purchaser for consideration that is received or receivable by the vendor, or

ii. under which shares of the capital stock of a corporation (in this section and section 333.11 referred to as the “target corporation”) are disposed of to the purchaser;

(d) if subparagraph i of paragraph *c* applies, the consideration that can reasonably be regarded as being in part the consideration for the restrictive covenant is received or receivable by the vendor as consideration for the disposition of the property;

(e) if subparagraph ii of paragraph *c* applies, no portion of the amount of consideration that can reasonably be regarded as being in part the consideration for the restrictive covenant is received or receivable, directly or indirectly, in any manner whatever, by an individual (in this section and section 333.11 referred to as the “non arm’s length individual”) with whom the vendor does not deal at arm’s length or by another taxpayer in which the non arm’s length individual holds, directly or indirectly, an interest;

(f) section 506 does not apply to the disposition;

(g) neither sections 518 to 533 nor the second paragraph of section 614 applies to the disposition; and

(h) the restrictive covenant can reasonably be regarded to have been granted to maintain or preserve the fair market value of the vendor's property disposed of to the purchaser or of the shares of the target corporation disposed of to the purchaser.

“333.11. If section 333.9 or 333.10 does not apply to a taxpayer's grant of a restrictive covenant solely because the condition in paragraph *g* of section 333.9 or in paragraph *e* of section 333.10 has not been satisfied, the following rules apply:

(a) to the extent that the consideration that can reasonably be regarded as being in part the consideration for the restrictive covenant granted by the taxpayer is received or receivable by one or more non arm's length individuals and taxpayers in which one or more non arm's length individuals hold, directly or indirectly, an interest (in this section referred to as the “allocable portion”), section 421 applies only to that allocable portion;

(b) a joint election may be filed in the prescribed form by the taxpayer and each of the non arm's length individuals and other taxpayers referred to in paragraph *a* to deem the portion of the allocable portion that would otherwise be considered by section 421 to be received or receivable in a taxation year by the taxpayer for granting the restrictive covenant to be received or receivable in the taxation year by the taxpayer as a goodwill amount, if the condition in paragraph *g* of section 333.9 has not been satisfied, or as proceeds of disposition from the disposition of capital property, if the condition in paragraph *e* of section 333.10 has not been satisfied;

(c) if paragraph *b* applies to deem consideration to be received or receivable in a taxation year by the taxpayer, except for the purposes of this section, that consideration is considered not to be received or receivable by each of the non arm's length individuals and other taxpayers who make the joint election with the taxpayer;

(d) if paragraph *b* applies to deem consideration to be received or receivable in a taxation year by the taxpayer and the consideration is actually received or receivable by another taxpayer referred to in that paragraph that is a corporation, partnership or trust, that consideration is deemed to have been received by the corporation, partnership or trust, as the case may be, as a mandatary of the taxpayer if it is transferred to the taxpayer within 180 days from the date of receipt; and

(e) the expense incurred by the purchaser for the goodwill amount referred to in section 333.9 or the cost of the shares of the target corporation referred to in section 333.10 does not differ from the amount that those amounts would have been if section 333.9 or 333.10 had applied to all of the consideration paid or payable by the purchaser to the non arm's length individuals and other taxpayers referred to in paragraph *b* for the goodwill amount or capital stock of the target corporation.

“333.12. Paragraph *c* of section 333.6 does not apply to an amount that would, but for sections 333.5 to 333.16, be included in computing a taxpayer’s income from a source that is an office or employment or a business or property under paragraph *a* of section 28.

“333.13. Sections 333.9 to 333.11 do not apply in respect of a taxpayer’s grant of a restrictive covenant if one of the results of not applying section 421 to the consideration received or receivable in respect of the restrictive covenant would be that paragraph *a* of section 28 would not apply to consideration that would, but for sections 333.5 to 333.16, be included in computing a taxpayer’s income from a source that is an office or employment or a business or property.

“333.14. If any of sections 333.8 to 333.10 applies in respect of a restrictive covenant granted by a taxpayer,

(*a*) the amount referred to in paragraph *f* of section 333.8 is to be added in computing the amount received or receivable by the vendors as consideration for the disposition of the interest referred to in paragraph *b* of section 333.8;

(*b*) the amount that could reasonably be regarded as consideration referred to in subparagraph *i* or *ii* of paragraph *d* of section 333.9 is to be added in computing

i. the amount that is to be included in computing the aggregate determined under subparagraph *b* of the second paragraph of section 107 in respect of a business carried on by the vendor through an establishment located in Canada, or

ii. the amount that is to be included in computing the aggregate determined under subparagraph *b* of the second paragraph of section 107 in respect of a business carried on by the eligible corporation through an establishment located in Canada; and

(*c*) the amount that can reasonably be regarded as being in part the consideration for a restrictive covenant received or receivable to which section 333.10 applies is to be added in computing the consideration,

i. if subparagraph *i* of paragraph *c* of section 333.10 applies, that is received or receivable by the vendor from the disposition of the property, and

ii. if subparagraph *ii* of paragraph *c* of section 333.10 applies, that is received or receivable by each taxpayer who disposes of shares of the target corporation to the extent that consideration is received or receivable by each such taxpayer.

“333.15. For the purposes of paragraphs *b* and *c* of section 333.6, paragraph *h* of section 333.9 and paragraph *b* of section 333.11, an election made in the prescribed form must include a copy of the restrictive covenant and be filed with the Minister,

(a) if the person who granted the restrictive covenant is a person resident in Canada when the restrictive covenant was granted, by the person on or before the person's filing-due date for the taxation year that includes the day on which the restrictive covenant was granted; and

(b) in any other case, on or before the day that is six months after the day on which the restrictive covenant was granted.

“333.16. Section 270 does not apply to an amount received or receivable as consideration for a restrictive covenant.”

(2) Subsection 1 applies

(1) to an amount received or receivable by a taxpayer after 7 October 2003, other than an amount received before 1 January 2005 under a grant of a restrictive covenant made in writing before 8 October 2003 between the taxpayer and a purchaser with whom the taxpayer deals at arm's length; and

(2) to an amount paid or payable by a purchaser after 7 October 2003, other than an amount paid or payable by the purchaser before 1 January 2005 under a grant of a restrictive covenant made in writing before 8 October 2003 between the purchaser and a taxpayer with whom the purchaser deals at arm's length.

(3) However, when Chapter VII of Title V of Book III of Part I of the Act applies in respect of a restrictive covenant granted by a taxpayer before 9 November 2006,

(1) the definition of “restrictive covenant” in section 333.4 of the Act is to be read without reference to “—unless the obligation being satisfied is in respect of a right to property or services that the taxpayer acquired for less than its fair market value—”;

(2) if the taxpayer files an election in writing with the Minister of Revenue no later than 180 days after 15 May 2009, paragraph *c* of section 333.6 of the Act is to be read in respect of the restrictive covenant

(a) as if “subject to section 333.12,” in the portion before its subparagraph *i* was struck out;

(b) as if its subparagraph *iii* was replaced by the following subparagraph:

“*iii.* the amount does not exceed the amount by which the amount that would be the fair market value of the particular taxpayer's eligible interest that is disposed of if all restrictive covenants that may reasonably be considered to relate to a disposition of an interest in the business by a taxpayer were provided for no consideration, exceeds the amount that would be the fair market value of the particular taxpayer's eligible interest that is disposed of if no covenant were granted by any taxpayer that held an interest in the business,”; and

- (c) without reference to its subparagraph v;
- (3) section 333.9 of the Act is to be read without reference to its paragraphs *f* and *g*;
- (4) sections 333.12 and 333.13 of the Act are not to be taken into account; and
- (5) an election referred to in section 333.15 of the Act is deemed to be filed with the Minister of Revenue within the prescribed time if it is filed on or before the day that is 180 days after 15 May 2009.

118. (1) Section 336 of the Act is amended

- (1) by replacing “*e* to *e.4*” in paragraph *d* by “*e* to *e.5*”;
- (2) by inserting the following paragraph after paragraph *d.2*:
“(d.2.1) the aggregate of all amounts each of which is an amount paid by the taxpayer in the year as a consequence of the application of section 1129.66.3 in relation to an amount that was included in computing the taxpayer’s income because of section 904 for the year or for a preceding taxation year;”;
- (3) by adding the following paragraph after paragraph *k*:
“(l) the debts owing to a taxpayer that the taxpayer establishes to have become bad debts in the year in respect of an amount included in computing the taxpayer’s income for a preceding taxation year because of the application of section 35.1 or 333.5.”
- (2) Paragraph 1 of subsection 1 applies from the taxation year 2003.
- (3) Paragraph 2 of subsection 1 has effect from 21 February 2007.
- (4) Paragraph 3 of subsection 1 has effect from 8 October 2003.

119. (1) Section 336.1 of the Act is amended

- (1) by replacing “this section and section 313.0.1 apply” in the first paragraph by “subsection 2 of each of sections 56.1 and 60.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) apply”;
- (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”;

(3) by striking out the third paragraph.

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of an order issued by a competent tribunal after 19 December 2006 or of a written agreement entered into after that date.

120. (1) Section 336.5 of the Act is amended

(1) by replacing “in subsection 1 of section 668” in paragraph *d* of the definition of “additional investment expense” by “in section 668”;

(2) by replacing “in subsection 1 of section 668” in the portion of subparagraph vi of subparagraph *e* of the first paragraph of section 726.6 of the Act before subparagraph 1, enacted by paragraph *c* of the definition of “investment income” in section 336.5, by “in section 668”;

(3) by replacing “in subsection 1 of section 668” in subparagraph 3 of subparagraph vi of subparagraph *e* of the first paragraph of section 726.6 of the Act, enacted by paragraph *c* of the definition of “investment income” in section 336.5, by “in section 668”.

(2) Subsection 1 has effect from 28 February 2004.

121. (1) The Act is amended by inserting the following after section 336.7:

“CHAPTER II.1

“SPLITTING RETIREMENT INCOME

“336.8. In this chapter,

“eligible retirement income” of an individual for a taxation year means

(*a*) if the individual has reached 65 years of age before the end of the year or—if the individual ceased to be resident in Canada in the year—on the last day on which the individual was resident in Canada, the aggregate of all amounts each of which is an amount that the individual included in computing the individual’s income for the year and that is described in section 752.0.8; or

(*b*) if the individual has not reached 65 years of age before the end of the year or—if the individual ceased to be resident in Canada in the year—on the last day on which the individual was resident in Canada, the aggregate of all amounts each of which is an amount that the individual included in computing the individual’s income for the year and that is described in subparagraph i of paragraph *a* of section 752.0.8 or—if that amount is received by the individual because of the death of a spouse of the individual—in any of subparagraphs ii to vi of that paragraph *a* or in paragraph *b* of that section;

“eligible spouse” of an individual for a taxation year means the person who is the individual’s eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;

“joint election” for a taxation year means an election made jointly for the year in the prescribed form by a transferor and the transferee who is the transferor’s eligible spouse for the year, and filed with the Minister with both the transferor’s and the transferee’s fiscal returns for the year on or before their respective filing-due dates for the year;

“split-retirement income amount” in respect of a transferor and a transferee for a taxation year means the amount elected by the transferor and the transferee in a joint election for the year not exceeding 50% of the transferor’s eligible retirement income for the year;

“transferee” for a taxation year means an individual who

- (a) is resident in Canada at the end of the year; and
- (b) is a transferor’s eligible spouse for the year;

“transferor” for a taxation year means an individual who

- (a) receives eligible retirement income for the year; and
- (b) is resident in Canada at the end of the year.

For the purposes of section 336.9 and the definitions of “transferee” and “transferor” in the first paragraph, the taxation year of an individual that is the year in which the individual dies or ceases to be resident in Canada is deemed to end immediately before the individual’s death or at the end of the last day on which the individual was resident in Canada.

336.9. For the purpose of applying this chapter, for a taxation year, to a transferor and to the transferee who is the transferor’s eligible spouse for the year, if either of them is resident in Canada outside Québec at the end of that year, section 336.8 is to be read

(a) as if the definitions of “joint election” and “split-retirement income amount” in the first paragraph were replaced by the following definitions:

““joint election” for a taxation year means a valid election made jointly for the year by a transferor and the transferee who is the transferor’s eligible spouse for the year, for the purposes of section 60.03 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in accordance with the definition of “joint election” in subsection 1 of that section;

““split-retirement income amount” in respect of a transferor and a transferee for a taxation year means the amount elected by the transferor and the transferee in a joint election for the year not exceeding the amount determined by the formula

$0.5A \times B/C$ ”; and

(b) as if the following paragraph was added after the second paragraph:

“In the definition of “split-retirement income amount” in the first paragraph,

(a) A is the transferor’s eligible retirement income for the taxation year;

(b) B is the number of months in the transferor’s taxation year during which the transferor was the transferee’s spouse; and

(c) C is the number of months in the transferor’s taxation year.”

The individual who is resident in Québec at the end of the year shall send a copy of the joint election with the fiscal return the individual is required to file for the year under this Part.

If, for a taxation year, a transferor makes an election described in the definition of “joint election” in subsection 1 of section 60.03 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) with an individual other than the transferor’s eligible spouse for the year and either of them is resident in Canada outside Québec at the end of that year, that other individual is, for the purposes of the first paragraph and of section 336.8, deemed to be the transferor’s eligible spouse for the year.

This chapter does not apply, for a taxation year, to the eligible spouse of a transferor, if both of them are resident in Québec at the end of the year, and if the presumption in the third paragraph applies to another individual with whom the transferor made the election referred to in that paragraph for the year.

For the purposes of this Part, an election described in the definition of “joint election” in the first paragraph of section 336.8, enacted by the first paragraph, is deemed to be made under this chapter.

“336.10. For the purposes of section 336.8, a person is deemed not to be the eligible spouse of an individual for a taxation year if the person is exempt from tax for the year under section 982 or 983 or under any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (chapter M-31).

“336.11. A taxpayer who is a transferor for a taxation year may deduct, in computing the taxpayer’s income for that year, any amount that is a split-retirement income amount for the year in respect of the taxpayer.

However, a taxpayer who dies in a taxation year may deduct an amount under the first paragraph in computing the taxpayer's income for the year only in the taxpayer's fiscal return that is required to be filed for the year under this Part, otherwise than because of an election made by the taxpayer's legal representative in accordance with the second paragraph of section 429 or section 681 or 1003.

“336.12. For the purposes of subparagraph ii of paragraphs *a* and *b* of section 752.0.7.4, the following rules apply if a transferor and a transferee make a joint election for a taxation year:

(*a*) the amount referred to in section 752.0.8 in respect of the transferor for the year is deemed to be equal to the result obtained by subtracting from that amount otherwise determined any amount that is a split-retirement income amount in respect of the transferor for the year; and

(*b*) the amount referred to in section 752.0.8 in respect of the transferee for the year is deemed to be equal to the result obtained by adding to that amount otherwise determined any amount that is a split-retirement income amount in respect of the transferee for the year.

“336.13. A joint election is invalid if the Minister establishes that a transferor or a transferee has knowingly or under circumstances amounting to gross negligence made a false declaration in the joint election.

However, the first paragraph does not apply in respect of an election described in the definition of “joint election” in the first paragraph of section 336.8, enacted by the first paragraph of section 336.9.”

(2) Subsection 1 applies from the taxation year 2007.

122. (1) Section 339 of the Act is amended by replacing paragraph *i.1* by the following paragraph:

“(i.1) the amount by which the amount equal to the product obtained by multiplying the amount payable by the taxpayer for the year as a premium on the taxpayer's business income under the Act respecting parental insurance (chapter A-29.011) by the proportion that the premium rate referred to in subparagraph 1 of the first paragraph of section 6 of that Act is of the premium rate referred to in subparagraph 3 of that paragraph, is exceeded by the amount payable by the taxpayer for the year as a premium on the taxpayer's business income under that Act, other than an amount, in respect of that amount payable by the taxpayer for the year, in relation to a business of the taxpayer, as that premium, if all of the taxpayer's income from that business is not required to be included in computing the taxpayer's income for the year or is deductible in computing the taxpayer's taxable income for the year under any of sections 725, 737.16, 737.18.10, 737.18.34 and 737.22.0.10; and”.

(2) Subsection 1 applies from the taxation year 2008.

123. Section 348 of the Act is amended by replacing subparagraph ii of paragraph *c* in the French text by the following subparagraph:

“ii. lorsque la réinstallation admissible survient afin de lui permettre de fréquenter, à titre d’élève à plein temps inscrit à un programme de niveau postsecondaire, un établissement d’une université, d’un collège ou d’une autre institution, l’ensemble des montants qui sont inclus dans le calcul de son revenu pour l’année en vertu du paragraphe *h* de l’article 312;”.

124. Section 349 of the Act is amended by replacing subparagraph *a* of the first paragraph of section 349.1 of the Act, enacted by that section 349, in the French text by the following paragraph:

“«*a*) la réinstallation survient afin de lui permettre de fréquenter, à titre d’élève à plein temps inscrit à un programme de niveau postsecondaire, un établissement d’une université, d’un collège ou d’une autre institution, cet établissement étant appelé « nouveau lieu de travail » dans le présent chapitre;»”.

125. Section 349.1 of the Act is amended by replacing subparagraph *a* of the first paragraph in the French text by the following subparagraph:

“*a*) la réinstallation survient afin de lui permettre soit d’exploiter une entreprise ou d’occuper un emploi dans un endroit au Canada, soit de fréquenter, à titre d’élève à plein temps inscrit à un programme de niveau postsecondaire, un établissement d’une université, d’un collège ou d’une autre institution, cet endroit et cet établissement étant appelés « nouveau lieu de travail » dans le présent chapitre;”.

126. Section 350 of the Act is amended

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

“(a) travel costs, including a reasonable amount for meals and lodging, in the course of moving the individual and other members of the individual’s household;”;

(2) by replacing “members of the individual’s household” in paragraph *c* by “other members of the individual’s household”.

127. (1) Section 358.0.1 of the Act is amended by replacing “e.2 to e.4” in subparagraph iii of subparagraph *b* of the first paragraph by “e.2 to e.5”.

(2) Subsection 1 applies from the taxation year 2003.

128. (1) The Act is amended by inserting the following section after section 359.8:

“359.8.1. A corporation that issues a flow-through share to a person under an agreement and incurs, under the agreement and in a particular calendar year, expenses (in this section referred to as “Québec exploration expenses”) that relate to a renunciation in respect of which an amount would be included in the aggregate described in subparagraph *a* of the second paragraph of section 1129.60 for the purpose of computing the tax that it would be required, but for this section, to pay for a month included in the preceding calendar year under section 1129.60, is, for the purposes of either section 359.2 or section 359.2.1 and paragraph *b* of section 359.2.2, deemed to have incurred the expenses on the last day of the calendar year that precedes the preceding calendar year, if

(a) section 359.8 applied in respect of the Québec exploration expenses that the corporation incurred under the agreement in the preceding calendar year and that relate to the renunciation;

(b) the agreement stipulates that the Québec exploration expenses were to be incurred in the preceding calendar year; and

(c) the Minister is of the opinion that the Québec exploration expenses that were to be incurred under the agreement in the preceding calendar year could not be incurred because of circumstances beyond the corporation’s control.”

(2) Subsection 1 applies in respect of expenses incurred after 31 December 2006 in accordance with a flow-through share agreement entered into after 31 December 2004.

129. (1) Section 359.15 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph ii of subparagraph *a* by the following subparagraph:

“ii. the excess arose as a consequence of a renunciation purported to be made in a calendar year under section 359.2 or 359.2.1 because of the application of section 359.8, if the corporation knew or ought to have known of all or part of the excess,

(1) if section 359.8.1 applies in respect of expenses that were incurred in the calendar year that follows that in which the purported renunciation was made and that relate to the renunciation, at the end of that subsequent calendar year, and

(2) in any other case, at the end of the calendar year;”;

(2) by replacing subparagraph *c* by the following subparagraph:

“(c) if subparagraph ii of subparagraph *a* applies, the statement must be filed,

i. if section 359.8.1 applies in respect of expenses that were incurred in the calendar year that follows that in which the purported renunciation was made and that relate to the renunciation, before 1 March of the year that follows that subsequent calendar year, and

ii. in any other case, before 1 March of the calendar year that follows that in which the purported renunciation was made by the corporation; and”.

(2) Subsection 1 applies in respect of a renunciation purported to be made after 31 December 2005.

130. (1) Section 359.18 of the Act is amended by replacing “section 1129.60” by “section 1129.60 or 1129.60.1”.

(2) Subsection 1 applies in respect of a fiscal period that ends after 31 December 2005.

131. (1) Section 412 of the Act is amended by replacing “paragraph *a* of section 418.26” in subparagraph 1 of subparagraph iii of paragraph *g* by “subparagraph *a* of the first paragraph of section 418.26”.

(2) Subsection 1 has effect from 20 December 2006.

132. (1) Section 418.17 of the Act is amended

(1) by replacing “réfère en premier lieu le premier alinéa” in the portion of the second paragraph before subparagraph *a* in the French text by “le premier alinéa fait référence en premier lieu”;

(2) by replacing “réfère en dernier lieu le premier alinéa” in the portion of the third paragraph before subparagraph *a* in the French text by “le premier alinéa fait référence en dernier lieu”;

(3) by replacing “paragraph *f* of section 418.26” in subparagraph 2 of subparagraph ii of subparagraph *a* of the third paragraph by “subparagraph *f* of the first paragraph of section 418.26”;

(4) by replacing “réfère” in the fourth paragraph in the French text by “fait référence”.

(2) Paragraph 3 of subsection 1 has effect from 20 December 2006.

133. (1) Section 418.17.3 of the Act is amended

(1) by replacing “réfère en premier lieu le premier alinéa” in the portion of the second paragraph before subparagraph *a* in the French text by “le premier alinéa fait référence en premier lieu”;

(2) by replacing “*réfère en dernier lieu le premier alinéa*” in the portion of the third paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence en dernier lieu*”;

(3) by replacing “*paragraph a of section 418.26*” in subparagraph ii of subparagraph *a* of the third paragraph by “*subparagraph a of the first paragraph of section 418.26*”;

(4) by replacing “*paragraph f of section 418.26*” in subparagraph ii of subparagraph *b* of the third paragraph by “*subparagraph f of the first paragraph of section 418.26*”;

(5) by replacing “*réfère*” in subparagraph *f* of the sixth paragraph in the French text by “*fait référence*”.

(2) Paragraphs 3 and 4 of subsection 1 have effect from 20 December 2006.

134. (1) Section 418.19 of the Act is amended

(1) by replacing “*réfère en premier lieu le premier alinéa*” in the portion of the second paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence en premier lieu*”;

(2) by replacing “*réfère en second lieu le premier alinéa*” in the portion of the third paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence en second lieu*”;

(3) by replacing “*paragraph a of section 418.26*” in subparagraph ii of subparagraph *a* of the third paragraph by “*subparagraph a of the first paragraph of section 418.26*”;

(4) by replacing “*réfère*” in subparagraph i of subparagraph *b* of the third paragraph in the French text by “*fait référence*”.

(2) Paragraph 3 of subsection 1 has effect from 20 December 2006.

135. (1) Section 418.21 of the Act is amended

(1) by replacing “*réfère en premier lieu le premier alinéa*” in the portion of the second paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence en premier lieu*”;

(2) by replacing “*réfère en dernier lieu le premier alinéa*” in the portion of the third paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence en dernier lieu*”;

(3) by replacing “*paragraph a of section 418.26*” in subparagraph ii of subparagraph *a* of the third paragraph by “*subparagraph a of the first paragraph of section 418.26*”;

(4) by replacing “*réfère*” in subparagraph *i* of subparagraph *b* of the third paragraph in the French text by “*fait référence*”.

(2) Paragraph 3 of subsection 1 has effect from 20 December 2006.

136. (1) Section 418.26 of the Act is amended

(1) by replacing paragraphs *e* to *g* by the following paragraphs:

“(e) where the corporation (in this subparagraph and the second paragraph referred to as the “*transferee*”) was, immediately before and at that time, a particular person, within the meaning of subsection 5 of section 544, or a subsidiary wholly-owned corporation, within the meaning of that subsection, of another corporation (in this subparagraph and the second paragraph and in section 418.28 referred to as the “*transferor*”), the amount corresponding, subject to the second paragraph, to the total of the amount that the transferor designates after 19 December 2006 in accordance with paragraph *g* of subsection 10 of section 66.7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in favour of the transferee for a taxation year of the transferor ending after that time and throughout which the transferee was such a particular person or such a subsidiary wholly-owned corporation of the transferor, and—if the total of the amounts designated by the transferor in accordance with that paragraph *g* in favour of any taxpayer for that year corresponds to the maximum total of the amounts that the transferor may then designate in accordance with that paragraph *g* in favour of any taxpayer for that year—of the portion on which the transferor and transferee agree and that the transferor specifies in its fiscal return under this Part for that year in respect of the transferee and not in respect of another taxpayer, of the amount by which the particular amount described in section 418.28 exceeds the maximum total of the amounts that the transferor may then designate in accordance with that paragraph *g* in favour of any taxpayer for that year,

i. applies for the purpose of making a deduction under section 88.4 of the Act respecting the application of the Taxation Act, to the extent that that section refers to subsection 25 of section 29 of the Income Tax Application Rules (Revised Statutes of Canada, 1985, chapter 2, 5th Supplement), or this division in respect of resource expenses incurred by the transferee before that time while the transferee was such a particular person or such a subsidiary wholly-owned corporation of the transferor, and

ii. is deemed, for the purpose of computing an amount under the third paragraph of any of sections 418.16, 418.18 and 418.19, subparagraph *c* of the first paragraph of section 418.20, as that subparagraph would read if “to the higher of either 30% of the excess amount referred to in the second paragraph of the said section, or the amount by which” was replaced by “to the amount by which”, the third paragraph of section 418.21 and section 88.4 of the Act respecting the application of the Taxation Act, to the extent that that section refers to paragraph *d* of subsection 25 of section 29 of the Income Tax Application Rules, to be income of the transferee from the sources

described in paragraph *a* or *b* of section 418.28 for its taxation year in which that taxation year of the transferor ends, and not to be income of the transferor from those sources for that year;

“(f) where the corporation (in this subparagraph and the second paragraph referred to as the “transferee”) was, immediately before and at that time, a particular person, within the meaning of subsection 5 of section 544, or a subsidiary wholly-owned corporation, within the meaning of that subsection, of another corporation (in this subparagraph and the second paragraph and in section 418.29 referred to as the “transferor”), the amount corresponding, subject to the second paragraph, to the total of the amount that the transferor designates after 19 December 2006 in accordance with paragraph *h* of subsection 10 of section 66.7 of the Income Tax Act in favour of the transferee for a taxation year of the transferor ending after that time and throughout which the transferee was such a particular person or such a subsidiary wholly-owned corporation of the transferor, and—if the total of the amounts designated by the transferor in accordance with that paragraph *h* in favour of any taxpayer for that year corresponds to the maximum total of the amounts that the transferor may then designate in accordance with that paragraph *h* in favour of any taxpayer for that year—of the portion on which the transferor and transferee agree and that the transferor specifies in its fiscal return under this Part for that year in respect of the transferee and not in respect of another taxpayer, of the amount by which the particular amount described in section 418.29 exceeds the maximum total of the amounts that the transferor may then designate in accordance with that paragraph *h* in favour of any taxpayer for that year, is deemed,

i. for the purpose of computing an amount under the third paragraph of section 418.17 or 418.17.3 or subparagraph *c* of the first paragraph of section 418.20, as that subparagraph would read if “to the higher of either 30% of the excess amount referred to in the second paragraph of the said section, or the amount by which” was replaced by “to the amount by which”, to be income of the transferee from the sources described in paragraph *a* or *b* of section 418.29 for its taxation year in which that taxation year of the transferor ends, and

ii. for the purpose of computing an amount under the third paragraph of section 418.17 or 418.17.3 or subparagraph *c* of the first paragraph of section 418.20, as that subparagraph would read if “to the higher of either 30% of the excess amount referred to in the second paragraph of the said section, or the amount by which” was replaced by “to the amount by which”, not to be the income of the transferor from those sources for that year;

“(g) where, immediately before and at that time, the corporation (in this subparagraph referred to as the “transferee”) and another corporation (in this subparagraph referred to as the “transferor”) were both subsidiary wholly-owned corporations, within the meaning of subsection 5 of section 544, of the same particular person, within the meaning of that subsection, and if the transferee and the transferor agree after 19 December 2006 in accordance with paragraph *i* of subsection 10 of section 66.7 of the Income

Tax Act to have that paragraph *i* apply to them for a taxation year of the transferor ending after that time, subparagraph *e* or *f* or both, as the agreement provides, apply for that year to the transferee and to the transferor as though one were, in relation to the other, the particular person, within the meaning of subsection 5 of section 544; and”;

(2) by replacing “for the purposes of paragraph *a*” in the portion of paragraph *h* before subparagraph *i* by “for the purposes of subparagraph *a*”;

(3) by replacing “*réfère*” in the portion of paragraph *h* before subparagraph *i* in the French text by “*fait référence*”;

(4) by replacing “in this paragraph” in subparagraph *ii* of paragraph *h* by “in this subparagraph *h*”;

(5) by adding the following paragraphs:

“However, when the aggregate of the amounts determined for a taxation year of the transferor under subparagraph *e* or *f* of the first paragraph in relation to the transferee would, but for this paragraph, exceed the particular amount described in section 418.28 or 418.29, the amount otherwise determined for the year under that subparagraph in respect of the transferee or another taxpayer must be reduced, if applicable, to the amount specified by the transferor in its fiscal return under this Part for the year or, if the transferor fails to specify such an amount, to the amount specified by the Minister, so that the aggregate is equal to the particular amount.

“Chapter V.2 of Title II of Book I applies in relation to a designation or agreement made under any of paragraphs *g*, *h* and *i* of subsection 10 of section 66.7 of the Income Tax Act or in relation to a designation or agreement made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

137. (1) Sections 418.28 to 418.30 of the Act are replaced by the following sections:

“418.28. The particular amount referred to in subparagraph *e* of the first paragraph and the second paragraph of section 418.26 is the amount equal to the portion of the income of the transferor for the year referred to in that subparagraph, before any deduction under section 88.4 of the Act respecting the application of the Taxation Act (chapter I-4) and sections 359 to 419.6, that may reasonably be regarded as attributable

(*a*) to the production from a Canadian resource property owned by the transferor immediately before the time referred to in the first paragraph of section 418.26; and

(b) to the disposition, in the year referred to in subparagraph *e* of the first paragraph of section 418.26, of a Canadian resource property owned by the transferor immediately before the time referred to in that paragraph.

“418.29. The particular amount referred to in subparagraph *f* of the first paragraph and the second paragraph of section 418.26 is the amount equal to the portion of the income of the transferor for the year referred to in that subparagraph, before any deduction under sections 359 to 419.6, that may reasonably be regarded as attributable

(a) to the production from a foreign resource property owned by the transferor immediately before the time referred to in the first paragraph of section 418.26; and

(b) to the disposition of a foreign resource property owned by the transferor immediately before the time referred to in the first paragraph of section 418.26.

“418.30. If, at any time, control of a taxpayer that is a corporation has been acquired by a person or group of persons, or a taxpayer has disposed of all or substantially all of the taxpayer’s Canadian resource properties or foreign resource properties, and, before that time, the taxpayer or a partnership of which the taxpayer was a member acquired a property that is a Canadian resource property, a foreign resource property or an interest in a partnership and it may reasonably be considered that one of the main purposes of the acquisition was to avoid any limitation provided for in any of sections 418.16 to 418.21 or section 88.4 of the Act respecting the application of the Taxation Act (chapter I-4), to the extent that that section refers to subsection 25 of section 29 of the Income Tax Application Rules (Revised Statutes of Canada, 1985, chapter 2, 5th Supplement), on the deduction in respect of any expenses incurred by the taxpayer or a corporation referred to as a “transferee” in subparagraph *e* or *f* of the first paragraph of section 418.26, the taxpayer or the partnership is, for the purpose of applying sections 418.16 to 418.21 and section 88.4 of that Act, to the extent that that section refers to subsection 25 of section 29 of those rules, to or in respect of the taxpayer, deemed not to have acquired the property.”

(2) Subsection 1 has effect from 20 December 2006.

138. (1) Section 421 of the Act is amended

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

“421. If an amount received or receivable from a person can reasonably be regarded as being in part the consideration for the disposition of a particular property of a taxpayer, for the provision of particular services by a taxpayer or for a restrictive covenant, within the meaning assigned by section 333.4, granted by a taxpayer, the following rules apply:”;

(2) by striking out “être” wherever it appears in paragraphs *a* and *b* in the French text;

(3) by adding the following paragraph after paragraph *b*:

“(c) the part of the amount that can reasonably be regarded as being the consideration for a restrictive covenant is deemed to be an amount received or receivable by the taxpayer in respect of the restrictive covenant, irrespective of the form or legal effect of the contract or agreement, and that part is deemed to be an amount paid or payable to the taxpayer by the person to whom the restrictive covenant was granted.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 27 February 2004. However, they do not apply in respect of a restrictive covenant granted in writing by a taxpayer before that date to a person with whom the taxpayer deals at arm’s length.

139. (1) Section 421.2 of the Act is amended, in the third paragraph,

(1) by replacing “performing arts presenter” in the definition of “subscription” by “cultural events presenter”;

(2) by replacing the definition of “performing arts presenter” by the following definition:

““cultural events presenter” means

(a) a person or an organization whose mission is to present the arts, history or science and that is responsible for programming professional performances or museum exhibits generating box office or subscription income;

(b) a person or an organization acting on behalf of a person or organization described in paragraph *a*; or

(c) a manager or lessee of a venue for cultural events;”.

(2) Subsection 1 applies in respect of a subscription purchased after 21 April 2005.

140. Section 424 of the Act is replaced by the following section:

“424. If, at any time, a property of a corporation is appropriated in any manner whatever to or for the benefit of a shareholder of the corporation gratuitously or for consideration that is less than the property’s fair market value and a sale of the property at its fair market value would have contributed to increase the corporation’s income or to reduce a loss of the corporation, the corporation is deemed, at that time, to have disposed of the property and to have received proceeds of disposition equal to its fair market value at that time.

If, in a taxation year of a corporation, a property is appropriated in any manner whatever to or for the benefit of a shareholder upon the winding-up of the corporation, the following rules apply:

(a) the corporation is deemed, for the purpose of computing its income for the year, to have disposed of the property immediately before the winding-up for proceeds of disposition equal to its fair market value at that time;

(b) the shareholder is deemed to have acquired the property at a cost equal to its fair market value immediately before the winding-up;

(c) sections 302 and 304 do not apply in computing the cost of the property to the shareholder; and

(d) sections 93.3.1, 106.4, 175.9, 238.1 and 238.3 do not apply in respect of a property disposed of on the winding-up.”

141. Section 430 of the Act is amended by replacing “assigned” by “distributed”.

142. Section 431 of the Act is replaced by the following section:

“**431.** If a taxpayer has acquired a property that is a right or property referred to in section 430, the following rules apply:

(a) paragraph *a* of section 422 does not apply to that property; and

(b) the taxpayer is deemed to have acquired the property at a cost equal to the aggregate of

i. the portion of the cost to the deceased individual that was not deducted by the deceased individual in computing income for any taxation year, and

ii. the expenditures made or incurred by the taxpayer to acquire it.”

143. Section 435 of the Act is amended by replacing “assigned” in the portion before paragraph *a* by “distributed”.

144. Section 437 of the Act is amended by replacing “l’attribution” in the portion before paragraph *a* in the French text by “la distribution”.

145. Section 440 of the Act is amended, in the first paragraph,

(1) by replacing “assigned” in the portion before subparagraph *a* by “distributed”;

(2) by replacing “réputé être” in subparagraph iii of subparagraph *a.1* in the French text by “réputé”.

146. Section 441.1 of the Act is amended by replacing “assigned” in the first paragraph by “distributed”.

147. Section 441.2 of the Act is amended by replacing “assigned” in the first paragraph by “distributed”.

148. (1) Section 442 of the Act is amended by replacing “revoked” in the following provisions by “rescinded”:

- the portion of the second paragraph before subparagraph *a*;
- the third paragraph.

(2) Subsection 1 has effect from 20 December 2006.

149. (1) Section 444 of the Act is amended by replacing “revoked” in the following provisions by “rescinded”:

- the portion of the sixth paragraph before subparagraph *a*;
- the eighth paragraph.

(2) Subsection 1 applies in respect of a disposition of property that occurs after 20 December 2006.

150. Section 445 of the Act is amended by replacing “attribués” in paragraph *b* in the French text by “distribués”.

151. (1) Section 450 of the Act is amended by replacing “revoked” in the following provisions by “rescinded”:

- the portion of the sixth paragraph before subparagraph *a*;
- the eighth paragraph.

(2) Subsection 1 applies in respect of a disposition of property that occurs after 20 December 2006.

152. (1) Section 452 of the Act is replaced by the following section:

“**452.** Subject to section 453, in computing the income of a taxpayer for the taxation year in which the taxpayer died, sections 153 and 208, subparagraph *b* of the first paragraph of section 234, paragraph *b* of section 234.0.1, the amount that the taxpayer may claim as a deduction under subparagraph *a* of the first paragraph of section 279 and sections 357 and 358, as they read in respect of a disposition of property, may not be taken into account.”

(2) Subsection 1 has effect from 20 December 2006.

153. (1) Section 453 of the Act is amended

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

“**453.** If a right to receive an amount is transferred or distributed as a consequence of the death of a taxpayer to a beneficiary who is the taxpayer’s spouse resident in Canada immediately before the death or a trust referred to in section 440, and the beneficiary and the legal representative of the taxpayer make a valid election under subsection 2 of section 72 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of that right, the following rules apply if the taxpayer was resident in Canada immediately before dying:

(a) sections 153 and 208 and sections 357 and 358, as they read in respect of the disposition of property, apply in computing the taxpayer’s income for the taxation year of the taxpayer’s death, subparagraph *b* of the first paragraph of section 234 applies in computing the taxpayer’s gain for that year and section 452 does not apply for the purpose of computing the taxpayer’s gain referred to in subparagraph *a* of the first paragraph of section 279 for that year, and the beneficiary must include in computing the beneficiary’s income or gain for the beneficiary’s first taxation year ending after the death the amounts deducted in respect of the taxpayer under sections 153 and 208, subparagraph *b* of the first paragraph of section 234, subparagraph *a* of the first paragraph of section 279 or sections 357 and 358;”;

(2) by replacing “paragraph *a*” in paragraph *b* by “subparagraph *a*”;

(3) by replacing paragraph *c* by the following paragraph:

“(c) despite paragraphs *a* and *b*, if the taxpayer had disposed of a property, the beneficiary is deemed, for the purpose of computing any reserve the beneficiary may claim as a deduction, in respect of the disposition of property, under section 153, subparagraph *b* of the first paragraph of section 234, subparagraph *a* of the first paragraph of section 279 or either of sections 357 and 358, as they read in respect of that disposition, in computing the beneficiary’s income for a taxation year ending after the death of the taxpayer, to be the taxpayer who had disposed of the property and to have disposed of it at the time it was disposed of by the taxpayer.”;

(4) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2 of section 72 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006. However, when section 453 of the Act applies before 15 May 2009, it is to be read as if “distribu ” in the portion of the first paragraph before subparagraph *a* in the French text was replaced by “attribu ”.

154. (1) Section 455.0.1 of the Act is amended by replacing “revoked” in the following provisions by “rescinded”:

- the portion of the first paragraph before subparagraph *a*;
- the second paragraph.

(2) Subsection 1 has effect from 20 December 2006.

155. (1) Section 462.6.1 of the Act is replaced by the following section:

“462.6.1. Section 462.5 does not apply to a disposition of property made under subparagraph *b* of the first paragraph of section 785.2 at a particular time by a taxpayer who is a recipient referred to in section 462.5, unless the recipient and the individual referred to in section 462.5 make a valid election under subsection 3 of section 74.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the disposition.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3 of section 74.2 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

156. (1) Section 462.6.2 of the Act is amended

(1) by replacing “an election under section 462.6.1” in the portion before paragraph *a* by “an election referred to in the first paragraph of section 462.6.1”;

(2) by replacing “referred to in section 462.6.1, at which the recipient disposes of the property referred to in that section” in paragraph *a* by “referred to in the first paragraph of section 462.6.1, at which the recipient disposes of the property referred to in that paragraph”.

(2) Subsection 1 has effect from 20 December 2006.

157. (1) Section 462.14 of the Act is amended

(1) by replacing “contemplated in section 462.13” in the portion before paragraph *a* by “to which section 462.13 refers”;

(2) by replacing “to be interest” in paragraph *a* by “to have been received as interest”;

(3) by replacing “5/4 of all taxable dividends received, other than dividends deemed under Chapter III of Title IX to have been received, by the taxpayer in the year” in paragraph *b* by “the aggregate of all amounts included in computing the individual’s income for the year under sections 497 and 577 in relation to the taxable dividends received by the individual in the year, other than dividends deemed under Chapter III of Title IX to have been received”.

(2) Paragraph 3 of subsection 1 applies in respect of an amount received after 23 March 2006.

158. (1) Section 462.16 of the Act is replaced by the following section:

“462.16. Section 462.1 does not apply in respect of any income or loss from a property that is attributable to the period throughout which the persons referred to in that section lived separate and apart from each other because of a breakdown of their marriage, and sections 462.5 and 462.6 do not apply in respect of a disposition of property that occurs at any time while the persons referred to in those sections are living separate and apart from each other because of a breakdown of their marriage if the individual and the individual’s spouse make a valid election under paragraph *b* of subsection 3 of section 74.5 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the disposition.

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *b* of subsection 3 of section 74.5 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

159. (1) Sections 470 and 471 of the Act are replaced by the following sections:

“470. In the case provided for in section 469, if the acquisition is made by a taxpayer resident in Canada and the taxpayer makes a valid election under subsection 1 of section 80.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of all indemnities acquired by the taxpayer, an amount, in respect of each indemnity, equal to its principal amount or, if, in accordance with paragraph *d* of that subsection 1, the taxpayer has designated in the election an amount in respect of the indemnity that is less than the principal amount, equal to that lesser amount, is deemed to be the cost to the taxpayer of the indemnity and, for the purpose of computing the proceeds of disposition of the foreign property, the amount received by the taxpayer because of the acquisition of the indemnity.

However, if the amount designated by the taxpayer in the election referred to in the first paragraph in respect of an indemnity is less than the principal amount of the indemnity and, but for this paragraph, the proceeds of disposition of the foreign property, computed with reference to the first paragraph, would be less than the cost amount to the taxpayer of the foreign property immediately before it was taken or sold, that cost amount is, for the purposes of the first paragraph, to be increased by the taxpayer on or before the taxpayer's filing-date for the taxation year in which the taxpayer acquired the indemnity or, if the taxpayer does not do so, by the Minister, so that the proceeds of disposition of the foreign property, computed with reference to the first paragraph, are equal to the cost amount to the taxpayer of the foreign property immediately before it was taken or sold.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 80.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.

“471. If a taxpayer makes a valid election under subsection 2 of section 80.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of all amounts received or to be received by the taxpayer as interest on the indemnities the taxpayer acquires, the following rules apply in respect of each indemnity:

(a) in computing the taxpayer's income for the year from the indemnity, in respect of each interest amount that the taxpayer receives in the year, the taxpayer may deduct the lesser of that amount and the aggregate of the amount to be added under subparagraph *b* in computing the adjusted cost base to the taxpayer of the indemnity and the greater, immediately before the interest amount was received, of the adjusted cost base to the taxpayer of the indemnity and its adjusted principal amount to the taxpayer, and the taxpayer shall include, in respect of each amount the taxpayer receives in the year as the principal amount of the indemnity or as proceeds of disposition of the indemnity, the amount by which the amount the taxpayer so receives exceeds the greater, immediately before receiving that amount, of the adjusted cost base to the taxpayer of the indemnity and its adjusted principal amount to the taxpayer;

(b) in computing, at a particular time, the adjusted cost base to the taxpayer of the indemnity, in respect of each interest amount received by the taxpayer before that time, the taxpayer shall add an amount equal to the lesser of the income or profit tax paid by the taxpayer in that respect to the government of a foreign country and the proportion of that tax that the adjusted cost base to the taxpayer of the indemnity, immediately before the taxpayer received the amount, is of the amount by which the amount exceeds that tax, and shall deduct each interest amount the taxpayer received before that time in respect of that indemnity and each amount the taxpayer received before that time as the principal amount of that indemnity;

(c) the amount received by the taxpayer as the principal amount of the indemnity is deemed not to be the proceeds of a partial disposition of the indemnity; and

(d) for the purposes of sections 772.2 to 772.13, despite the definition assigned to “non-business-income tax” in section 772.2, the non-business-income tax paid by the taxpayer does not include the amount that is required under subparagraph *b* to be added in computing the adjusted cost base to the taxpayer of the indemnity.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2 of section 80.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

160. (1) Section 472 of the Act is amended by replacing “the tax contemplated in paragraph *b* of section 471 and the proportion of the said tax determined in the said paragraph” by “the tax referred to in subparagraph *b* of the first paragraph of section 471 and the proportion of that tax determined in that subparagraph”.

(2) Subsection 1 has effect from 20 December 2006.

161. (1) Section 473 of the Act is amended by replacing “For the purposes of section 471, where” by “For the purposes of the first paragraph of section 471, if”.

(2) Subsection 1 has effect from 20 December 2006.

162. (1) Section 474 of the Act is amended by replacing “except that for the purposes of paragraph *a* of section 471” by “except that, for the purposes of subparagraph *a* of the first paragraph of section 471,”.

(2) Subsection 1 has effect from 20 December 2006.

163. (1) Section 475 of the Act is replaced by the following section:

“475. For the purposes of Title IV and the first paragraph of section 471, and in applying sections 472 and 474 for those purposes, if two or more indemnities described in section 469 have been issued at the same time in respect of the same foreign property and acquired by a taxpayer who makes a valid election under subsection 9 of section 80.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of all such indemnities, the latter are deemed to constitute a single indemnity so issued and acquired.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 9 of section 80.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

164. (1) Section 476 of the Act is amended by replacing “an election contemplated by section 470” by “an election referred to in the first paragraph of section 470”.

(2) Subsection 1 has effect from 20 December 2006.

165. (1) Section 477 of the Act is amended

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

“**477.** If the property described in section 476 is acquired as a dividend payable in kind or as a benefit that the taxpayer should include in computing the taxpayer’s income under section 111, and the taxpayer makes, after 19 December 2006, a valid election under the portion of subsection 4 of section 80.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) before paragraph *a* in respect of all such property, the following rules apply in respect of each such property:

(a) an amount equal to the principal amount of the property or, if, in accordance with subparagraph ii of paragraph *a* of subsection 4 of section 80.1 of the Income Tax Act, the taxpayer has designated in the election an amount in respect of the property that is less than the principal amount, equal to that lesser amount, is deemed to be, despite section 304, the cost to the taxpayer of the property and the amount of the dividend or benefit received by the taxpayer because of the acquisition of the property;

(b) if the property is so acquired as such a benefit and, in accordance with paragraph *b* of subsection 4 of section 80.1 of the Income Tax Act, the taxpayer has designated in that election a class of shares of the capital stock of the taxpayer’s affiliate in respect of the property, the amount of the benefit is deemed to have been received by the taxpayer as a dividend from the taxpayer’s affiliate on that class and not as an amount the taxpayer is required to include in computing the taxpayer’s income under section 111.”;

(2) by replacing “paragraph *c*” in paragraph *d* by “subparagraph *c*”;

(3) by striking out “être” in paragraph *e* in the French text and “et” at the end of that paragraph in the French text;

(4) by replacing paragraph *f* by the following paragraph:

“(f) if the taxpayer makes a valid election under paragraph *f* of subsection 4 of section 80.1 of the Income Tax Act after 19 December 2006 in respect of the property, the first paragraph of section 471 applies as if the property were an indemnity acquired by the taxpayer for foreign property taken by a government or person referred to in section 469.”;

(5) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 4 of section 80.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

166. (1) Sections 478 and 479 of the Act are replaced by the following sections:

“478. If the property described in section 476 is acquired as consideration for the settlement or extinction of a debt that is payable to the taxpayer by the taxpayer’s foreign affiliate and that is represented by a capital property, or for the settlement or extinction of any other obligation, so represented, of the affiliate to pay an amount to the taxpayer, and the taxpayer makes a valid election under subsection 5 of section 80.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of all such property, the following rules apply in respect of each such property:

(a) subparagraph *a* of the first paragraph of section 477 applies by replacing “the amount of the dividend or benefit received by the taxpayer” by “the proceeds of disposition, for the taxpayer, of the debt or the settled or extinct obligation”;

(b) if, in accordance with paragraph *b* of subsection 5 of section 80.1 of the Income Tax Act, the taxpayer has designated in that election a class of shares of the capital stock of the taxpayer’s foreign affiliate in respect of the property, the amount by which the cost to the taxpayer of the property, computed with reference to subparagraph *a*, exceeds the amount of the debt or obligation settled or extinct because of the acquisition of the property is deemed to have been received by the taxpayer as a dividend from the taxpayer’s affiliate in respect of that class of shares and the capital gain realized by the taxpayer from the disposition of the debt or of the obligation is deemed to be nil;

(c) a capital loss of the taxpayer from the disposition of the debt or of the obligation is deemed to be nil; and

(d) subparagraphs *c* to *f* of the first paragraph of section 477 apply to the property.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 5 of section 80.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.

“479. If the property described in section 476 is acquired as a consequence of the winding-up, discontinuance or reorganization of the business of the foreign affiliate or as consideration for the redemption, cancellation or acquisition by the affiliate of shares of its capital stock, and

the taxpayer makes a valid election under subsection 6 of section 80.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of all property so acquired, section 470 applies in respect of each such property as if such property were an indemnity acquired by the taxpayer as consideration for the sale of the foreign property that consisted of shares of the capital stock of the taxpayer's foreign affiliate immediately before the acquisition and that was sold to a government or person referred to in section 469.

Similarly, if the taxpayer makes a valid election under subsection 6 of section 80.1 of the Income Tax Act after 19 December 2006 in respect of all amounts received or to be received by the taxpayer as interest on all property so acquired from the taxpayer's affiliate, section 471 applies in respect of each such amount as if the property were such an indemnity.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 6 of section 80.1 of the Income Tax Act or in relation to an election made under the first or second paragraph before 20 December 2006."

(2) Subsection 1 has effect from 20 December 2006.

167. (1) Section 484.9 of the Act is amended

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

"(a) the amount claimed as a deduction by the creditor on account of a reserve under subparagraph *b* of the first paragraph of section 234 or under subparagraph *a* of the first paragraph of section 279 for the preceding taxation year in respect of a disposition of the property before the particular year is deemed to be equal to the amount by which the amount so claimed as a deduction exceeds the aggregate of all amounts determined under subparagraphs *a* and *b* of the first paragraph of section 484.11 in respect of the seizure; and";

(2) by replacing "paragraphs *a* and *b* of section 484.11" in paragraph *b* by "subparagraphs *a* and *b* of the first paragraph of section 484.11".

(2) Subsection 1 has effect from 20 December 2006.

168. (1) Section 484.11 of the Act is amended by replacing the second paragraph by the following paragraph:

"The amount to which the first paragraph refers is the amount deducted or claimed as a deduction under section 153, subparagraph *b* of the first paragraph of section 234 or subparagraph *a* of the first paragraph of section 279, as the case may be, in respect of the particular property in computing the creditor's income or capital gain for the preceding taxation year or the amount by which the proceeds of disposition of the creditor of the particular property are reduced because of section 484.10 in respect of a disposition of the particular property by the creditor occurring before that time and in the year."

(2) Subsection 1 has effect from 20 December 2006.

169. (1) Section 485.21 of the Act is amended

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

“(a) if that payment is less than the amount that would be the cost amount to the subsidiary or parent of the subsidiary’s obligation or the parent’s obligation immediately before the particular time if the definition of “cost amount” in section 1 were read without reference to its paragraph *e*, and the parent makes a valid election under paragraph *c* of subsection 4 of section 80.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the subsidiary’s obligation or the parent’s obligation, the amount paid at that time in satisfaction of the principal amount of the subsidiary’s obligation or the parent’s obligation is deemed to be equal to the amount that would be the cost amount to the subsidiary or the parent, as the case may be, of the subsidiary’s obligation or the parent’s obligation immediately before that time if that definition of “cost amount” were read without reference to its paragraph *e*, and if that cost amount included amounts added in computing the subsidiary’s income or the parent’s income in respect of the portion of the indebtedness representing unpaid interest, to the extent that the subsidiary or the parent has not deducted any amount as bad debts in respect of that unpaid interest; and”;

(2) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *c* of subsection 4 of section 80.01 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

170. (1) Section 487.0.3 of the Act is replaced by the following section:

“**487.0.3.** The amount deducted under section 487.0.2 in computing the income of a taxpayer for a particular taxation year from a farming business carried on in a drought region, within the meaning of the regulations made under that section,

(a) must, up to the amount determined under the second paragraph, be included in computing the taxpayer’s income from the business for a given taxation year ending after the particular taxation year; and

(b) is deemed, except to the extent that the amount has been included under this section in computing the taxpayer’s income from the business for a preceding taxation year after the particular taxation year, to be income of the taxpayer from the business for the taxation year that is the earliest of

- i. the taxpayer's first taxation year beginning after the end of the period or series of continuous periods for which the region was a drought region,
- ii. the taxpayer's first taxation year, following the particular taxation year, at the end of which the taxpayer was not resident in Canada and not carrying on business through a fixed place of business in Canada, and
- iii. the taxpayer's taxation year in which the taxpayer died.

The amount to which subparagraph *a* of the first paragraph refers is equal to the lesser of

(*a*) the amount deducted under section 487.0.2 in computing the taxpayer's income for the particular taxation year from the farming business, except to the extent that the amount has been included under this section in computing the taxpayer's income from the business for a taxation year preceding the given taxation year but after the particular taxation year; and

(*b*) the amount included for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), under subsection 5 of section 80.3 of that Act, in computing the taxpayer's income from the business for the given taxation year because of an election made in accordance with that subsection 5 after 19 December 2006 in respect of the amount deducted under subsection 4 of section 80.3 of that Act in that computation for the particular taxation year.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 5 of section 80.3 of the Income Tax Act or in relation to an election made under this section before 20 December 2006."

(2) Subsection 1 has effect from 20 December 2006.

171. (1) Section 496 of the Act is replaced by the following section:

“496. An individual referred to in section 494 who makes, for the taxation year in which a person who suffered physical or mental injury reached 21 years of age, a valid election under subsection 5 of section 81 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to a property described in section 494, is deemed to have disposed of the property on the day preceding the date on which the person reached 21 years of age for proceeds of disposition equal to the fair market value of the property on that day and to have reacquired it immediately after at a cost equal to those proceeds.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 5 of section 81 of the Income Tax Act or in relation to an election made under this section before 20 December 2006."

(2) Subsection 1 has effect from 20 December 2006.

172. (1) Section 497 of the Act is replaced by the following section:

“**497.** A taxpayer shall include, in computing the taxpayer’s income for a taxation year, the aggregate of

(a) the amount by which the aggregate of all amounts, other than an eligible dividend or an amount described in any of subparagraphs *c* to *e*, received by the taxpayer in the taxation year from corporations resident in Canada as, on account of, in lieu of payment of or in satisfaction of, taxable dividends, exceeds, if the taxpayer is an individual, the aggregate of all amounts paid by the taxpayer in the taxation year that are deemed, under section 21.32, to have been received by another person as taxable dividends, other than an eligible dividend;

(b) the amount by which the aggregate of all amounts, other than an amount included in computing the taxpayer’s income because of any of subparagraphs *c* to *e*, received by the taxpayer in the taxation year from corporations resident in Canada as, on account of, in lieu of payment of or in satisfaction of, eligible dividends, exceeds, if the taxpayer is an individual, the aggregate of all amounts paid by the taxpayer in the taxation year that are deemed, under section 21.32, to have been received by another person as eligible dividends;

(c) the aggregate of the taxable dividends received by the taxpayer at any time in the taxation year on a share acquired before that time and after 30 April 1989 from corporations resident in Canada under a dividend rental arrangement of the taxpayer;

(d) the aggregate of the taxable dividends, other than a taxable dividend described in subparagraph *c*, received by the taxpayer in the taxation year from corporations resident in Canada that are not taxable Canadian corporations; and

(e) if the taxpayer is a trust, the aggregate of all amounts each of which is all or part of a taxable dividend, other than a dividend described in subparagraph *c* or *d*, that was received by the trust in the taxation year on a share of the capital stock of a taxable Canadian corporation and that can reasonably be considered to have been included in computing the income of a beneficiary under the trust who was not resident in Canada at the end of the taxation year.

The taxpayer shall also include, in computing the taxpayer’s income for a taxation year, if the taxpayer is an individual, other than a trust that is a registered charity, the aggregate of

(a) 25% of the excess amount determined in respect of the taxpayer under subparagraph *a* of the first paragraph for the taxation year; and

(b) 45% of the excess amount determined in respect of the taxpayer under subparagraph *b* of the first paragraph for the taxation year.”

(2) Subsection 1 applies in respect of an amount received or paid after 23 March 2006.

173. (1) The Act is amended by inserting the following section after section 498:

“498.1. If a corporation makes a valid election, for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), under subsection 2 of section 185.1 of that Act in relation to an eligible dividend (in this section referred to as the “original dividend for federal purposes”) that it paid at a particular time after 23 March 2006, the following rules apply:

(a) despite the definition of “eligible dividend” in section 1, the amount of the dividend corresponding to the original dividend for federal purposes, that is an eligible dividend (in this section referred to as the “original dividend for Québec purposes”) that the corporation paid at the particular time is deemed to be equal to the lesser of the amount of the original dividend for Québec purposes, determined without reference to this section, and the amount of the original dividend for federal purposes, determined under paragraph *a* of subsection 2 of section 185.1 of the Income Tax Act;

(b) an amount equal to the amount by which the amount of the original dividend for Québec purposes, determined without reference to this section, exceeds the amount of the original dividend for Québec purposes, determined under subparagraph *a*, is deemed to be a separate taxable dividend, other than an eligible dividend, that was paid by the corporation immediately before the particular time;

(c) each shareholder of the corporation who at the particular time held any of the issued shares of the class of shares in respect of which the original dividend for Québec purposes was paid is deemed

- i. not to have received the original dividend for Québec purposes, and
- ii. to have received at the particular time

(1) as an eligible dividend, the shareholder’s proportional share of the amount of any dividend determined under subparagraph *a*, and

(2) as a taxable dividend, other than an eligible dividend, the shareholder’s proportional share of the amount of any dividend determined under subparagraph *b*;

(d) a shareholder’s proportional share of the amount of a dividend paid at any time on a class of shares of the capital stock of a corporation is the proportion of that amount that the number of shares of that class held by the shareholder at that time is of the number of shares of that class outstanding at that time; and

(e) not later than 30 days after the day on which the election is made, the corporation shall notify the Minister in writing of the election and attach to the notice a copy of every document sent to the Minister of National Revenue in connection with the election.

In the event of non-compliance with a requirement of subparagraph *e* of the first paragraph, the corporation incurs a penalty of \$25 a day for every day the omission continues, up to \$2,500.

Under this Part and despite sections 1010 to 1011, the Minister may make such assessments of the tax, interest and penalties payable as are necessary for any taxation year to give effect to the rules set out in this section in relation to the original dividend for Québec purposes, if the corporation fails to comply with a requirement of subparagraph *e* of the first paragraph in relation to the valid election referred to in that paragraph in respect of the original dividend for federal purposes or if the corporation makes the election after the day that is 30 months after the day on which the original dividend for federal purposes was paid.”

(2) Subsection 1 applies to a taxation year that ends after 23 March 2006. However, when section 498.1 of the Act applies before 20 December 2006, it is to be read

(1) without reference to subparagraph *e* of the first paragraph and the second paragraph; and

(2) as if “if the corporation fails to comply with a requirement of subparagraph *e* of the first paragraph in relation to the valid election referred to in that paragraph in respect of the original dividend for federal purposes or if the corporation makes the election” in the third paragraph was replaced by “if the corporation makes the valid election referred to in the first paragraph in respect of the original dividend for federal purposes”.

174. (1) Section 500 of the Act is amended

(1) by replacing “Aux fins” and “payable”, wherever the latter appears, in the first paragraph in the French text by “Pour l’application” and “à payer”, respectively;

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

“The dividends referred to in the first paragraph are deemed to become payable in the order designated in their respect in accordance with subsection 3 of section 89 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”;

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

“Chapter V.2 of Title II of Book I applies in relation to a designation made under subsection 3 of section 89 of the Income Tax Act or in relation to an election made under this section before 20 December 2006, and must, if the order referred to in the second paragraph was designated by the Minister of National Revenue, be applied, with the necessary modifications, as if the designation had been made by the corporation.”

(2) Paragraphs 2 and 3 of subsection 1 have effect from 20 December 2006.

175. (1) Section 506.1 of the Act is replaced by the following section:

“506.1. Any amount paid by a public corporation on the reduction of the paid-up capital in respect of any class of shares of its capital stock, otherwise than by way of a redemption, acquisition or cancellation of a share of that class or by way of a transaction described in section 505 or Chapter V, is deemed to have been paid by the corporation and received by the person to whom it was paid, as a dividend, unless

(a) the amount may reasonably be considered to be derived from proceeds of disposition realized by the corporation, or by a person or partnership in which the corporation had a direct or indirect interest at the time that the proceeds were realized, from a transaction that occurred

i. outside the ordinary course of the business of the corporation, or of the person or partnership that realized the proceeds, and

ii. within the period that began 24 months before the payment; and

(b) no amount that may reasonably be considered to be derived from those proceeds was paid by the corporation on a previous reduction of the paid-up capital in respect of any class of shares of its capital stock.”

(2) Subsection 1 applies in respect of an amount paid after 31 December 1996. However, when section 506.1 of the Act applies in respect of an amount paid before 27 February 2004, it is to be read as follows:

“506.1. Any amount paid by a public corporation on the reduction of the paid-up capital in respect of any class of shares of its capital stock, otherwise than by way of a redemption, acquisition or cancellation of a share of that class or by way of a transaction described in section 505 or Chapter V, is deemed to have been paid by the corporation and received by the person to whom it was paid, as a dividend, unless the amount may reasonably be considered to be derived from proceeds of disposition realized by the corporation, or by a person or partnership in which the corporation had a direct or indirect interest at the time that the proceeds were realized, from a transaction that occurred outside the ordinary course of the business of the corporation, or of the person or partnership that realized the proceeds.”

176. (1) Section 517.4.5 of the Act is replaced by the following section:

“517.4.5. For the purposes of section 517.4.4, if more than one share to which that section applies is disposed of in a taxation year, each such share is deemed to have been separately disposed of in the order designated by the taxpayer after 19 December 2006 in accordance with subsection 2.1 of section 84.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to those shares.

Chapter V.2 of Title II of Book I applies in relation to a designation made under subsection 2.1 of section 84.1 of the Income Tax Act or in relation to a designation made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

177. (1) Section 520.3 of the Act is repealed.

(2) Subsection 1 applies in respect of a disposition that occurs after 20 December 2006.

178. (1) Sections 522.1 to 522.5 of the Act are repealed.

(2) Subsection 1 applies in respect of a disposition that occurs after 20 December 2006.

179. (1) Section 529 of the Act is amended by replacing the second paragraph by the following paragraph:

“In addition, for the purposes of the third paragraph of section 520.1 in respect of the disposition, subparagraph *a* of that paragraph is to be read as if “the taxation year which, of the taxation years of those persons, ends the latest” in the portion before subparagraph *i* was replaced by “that taxation year of the corporation or the fiscal period of the partnership in which the disposition was made, whichever year or period in the latter case ends later”.”

(2) Subsection 1 applies in respect of a disposition that occurs after 20 December 2006.

180. (1) Section 549 of the Act is replaced by the following section:

“549. For the purposes of this Part, the new corporation is deemed to continue the corporate existence of any predecessor corporation, except when otherwise provided in this chapter or the regulations.

However, the first taxation year of the new corporation is deemed to begin at the time of the amalgamation.”

(2) Subsection 1 applies in respect of an amalgamation that occurs after 19 December 2006.

181. (1) The Act is amended by inserting the following section after section 550:

“550.0.1. For the purpose of applying this chapter to an amalgamation governed by section 689 of the Act respecting financial services cooperatives (chapter C-67.3), an investment deposit of a savings and credit union is deemed to be a share of a separate class of the capital stock of a predecessor corporation in respect of the amalgamation the adjusted cost base and paid-up capital of which to the savings and credit union is equal to the adjusted cost base to the savings and credit union of that deposit immediately before the amalgamation if

(a) immediately before the amalgamation, that deposit is an investment deposit, to which section 425 of the Savings and Credit Unions Act (chapter C-4.1) applies, of an investment fund of the predecessor corporation; and

(b) on the amalgamation, the savings and credit union disposes of that deposit for consideration that consists solely of shares of a class of the capital stock of the new corporation.”

(2) Subsection 1 applies in respect of an amalgamation that occurs after 30 June 2001.

182. (1) Section 559 of the Act is amended

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

“If the property referred to in the first paragraph is a capital property, other than property described in the third paragraph, owned by the subsidiary at the time the parent last acquired control of the subsidiary and subsequently without interruption until the time it was distributed to the parent on the winding-up, there is to be added to the cost to the parent of the property, as otherwise determined under the first paragraph, the amount determined under section 560 in respect of the property.”;

(2) by replacing “*réfère le deuxième alinéa*” in the portion of the third paragraph before subparagraph *a* in the French text by “*le deuxième alinéa fait référence*”.

(2) Paragraph 1 of subsection 1 has effect from 20 December 2006.

183. (1) Section 560 of the Act is replaced by the following section:

“560. The amount that is to be added to the cost, to the parent, of a particular capital property described in the second paragraph of section 559 is equal, subject to the second paragraph, to the lesser of

(a) the total of

i. the amount designated after 19 December 2006 by the parent in accordance with paragraph *d* of subsection 1 of section 88 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to the particular capital property, and

ii. if the total of the amounts designated by the parent in accordance with paragraph *d* of subsection 1 of section 88 of the Income Tax Act in relation to the aggregate of the capital properties described in the second paragraph of section 559 corresponds to the maximum total of the amounts that the parent may then designate in accordance with that paragraph *d* in relation to the aggregate of those capital properties, the portion—that is specified by the parent, in its fiscal return under this Part for the taxation year in which the subsidiary is wound up, in relation to the particular capital property and that is not so specified in relation to another capital property—of the amount by which the amount described in the third paragraph in respect of the capital properties described in the second paragraph of section 559 exceeds the portion of the maximum total of the amounts that the parent may then designate in accordance with that paragraph *d* in relation to the aggregate of those capital properties that exceeds the aggregate of all amounts each of which is the amount by which the amount described in subparagraph i in respect of a capital property described in the second paragraph of section 559 exceeds the amount determined under subparagraph *b* in respect of that capital property; and

(*b*) the amount by which the fair market value of the particular capital property, at the time the parent last acquired control of the subsidiary, exceeds the cost amount of that capital property to the subsidiary immediately before the winding-up.

However, if the aggregate of the amounts determined under the first paragraph in respect of the capital properties described in the second paragraph of section 559 would, but for this paragraph, exceed the amount described in the third paragraph, the amount otherwise determined under the first paragraph in respect of such a capital property must be reduced to the amount specified in relation to that capital property by the parent in its fiscal return under this Part for the taxation year in which the subsidiary is wound up or, if no amount is so specified, by the Minister, so that the aggregate is equal to the amount described in the third paragraph.

The amount referred to in subparagraph ii of subparagraph *a* of the first paragraph and in the second paragraph is an amount equal to the amount by which the aggregate described in paragraph *b* of section 558 exceeds the aggregate of

(*a*) the amount determined under subparagraph ii of paragraph *a* of section 558; and

(*b*) the aggregate of each amount relating to a share of the capital stock of the subsidiary disposed of by the parent on the winding-up or in contemplation of the winding-up and equal to the aggregate of each amount received by the

parent or by a corporation with which the parent was not dealing at arm's length, otherwise than because of a right referred to in paragraph *b* of section 20 in respect of the subsidiary, in respect of that share or a share (in this subparagraph referred to as a "replacement share") that replaced that share or a replacement share or that was exchanged for that share or a replacement share, as a taxable dividend, to the extent that the amount was deductible under sections 738 to 745 or section 845 in computing the taxable income of the recipient corporation for a taxation year and was not an amount on which it was required to pay prescribed tax, or as a capital dividend or life insurance capital dividend.

Chapter V.2 of Title II of Book I applies in relation to a designation made under paragraph *d* of subsection 1 of section 88 of the Income Tax Act or in relation to a determination made under this section before 20 December 2006."

(2) Subsection 1 has effect from 20 December 2006.

184. (1) Section 563 of the Act is replaced by the following section:

"563. If a subsidiary has made a gift in a taxation year (in this section referred to as the "gift year") for the purpose of computing the amount deductible under section 710 by the parent in computing its taxable income for a taxation year ending after the winding-up of the subsidiary, the parent is deemed to have made a gift, in its taxation year in which the gift year of the subsidiary ended, equal to the amount by which the aggregate of all amounts each of which is the amount of a gift or, in the case of a gift made after 20 December 2002, the eligible amount of the gift, made by the subsidiary in the gift year exceeds the aggregate of the amounts deducted under section 710 in computing the subsidiary's taxable income in respect of those gifts."

(2) Subsection 1 applies in respect of a winding-up that begins after 20 December 2002.

185. (1) Section 569 of the Act is replaced by the following section:

"569. If, because of the dissolution of a controlled foreign affiliate, within the meaning of section 572, of a taxpayer, the taxpayer receives a share of the capital stock of another foreign affiliate of the taxpayer, the following rules apply:

(a) the dissolved affiliate's proceeds of disposition of the share and the cost of the share to the taxpayer are deemed to be equal to the adjusted cost base to the affiliate of the share immediately before its dissolution or, if, in accordance with paragraph *a* of subsection 3 of section 88 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the taxpayer claims an amount after 19 December 2006 in respect of the share and that amount is greater than the adjusted cost base, to that greater amount; and

(b) the taxpayer's proceeds of disposition of the shares of the capital stock of the dissolved affiliate are deemed to be equal to the amount by which the aggregate of the cost to the taxpayer of each share so received upon the dissolution and the fair market value of any other property that the taxpayer also received at the same time exceeds the amount determined under the second paragraph.

The amount to which subparagraph *b* of the first paragraph refers is equal to the aggregate of any debt owing by the dissolved affiliate or of any other obligation of the affiliate to pay an amount, otherwise than as a dividend owing by it to the taxpayer or to a person with whom the taxpayer is not dealing at arm's length, that was outstanding immediately before its dissolution and that is assumed or cancelled by the taxpayer on the dissolution.

Chapter V.2 of Title II of Book I applies in relation to a claim made under paragraph *a* of subsection 3 of section 88 of the Income Tax Act or in relation to an election made under this section before 20 December 2006."

(2) Subsection 1 has effect from 20 December 2006.

186. (1) Section 570 of the Act is amended by inserting "other than paragraph *k* of section 998" after "statutory provision" in paragraph *m*.

(2) Subsection 1 applies to a taxation year that ends after 31 December 1999.

187. (1) Section 578.2 of the Act is amended

(1) by replacing the portion of the first paragraph before subparagraph *a* in the French text by the following:

"578.2. Les conditions auxquelles le paragraphe *c* de l'article 578.1 fait référence sont les suivantes:";

(2) by replacing the portion of the second paragraph before subparagraph *a* in the French text by the following:

"Les conditions auxquelles le paragraphe *d* de l'article 578.1 fait référence sont les suivantes:";

(3) by replacing subparagraphs *b* and *c* of the second paragraph by the following subparagraphs:

"(b) at the time of the distribution, the shares of the class that includes the original shares are widely held and

i. are actively traded on a foreign stock exchange in the United States, or

ii. are required, under the United States Securities Exchange Act of 1934, as amended from time to time, to be registered with the Securities and Exchange Commission of the United States and are so registered; and

“(c) under the provisions of the United States Internal Revenue Code of 1986, as amended from time to time, that apply to the distribution, no shareholder of the particular corporation who is resident in the United States is taxable in respect of the distribution.”

(2) Paragraph 3 of subsection 1 applies in respect of a distribution made after 31 December 1999. However, when subparagraph ii of subparagraph *b* of the second paragraph of section 578.2 of the Act applies in respect of a distribution relating to original shares described in that subparagraph ii, the information described in paragraph *e* of section 578.1 of the Act is deemed to have been provided to the Minister of Revenue within the prescribed time if it was provided before 13 August 2009.

188. (1) Section 600.2 of the Act is amended by replacing “is deemed under section 1096.1 to have ended” by “ended at the particular time referred to in section 1096.1”.

(2) Subsection 1 applies to a taxation year that ends after 19 December 2006.

189. (1) Section 601 of the Act is replaced by the following section:

“**601.** If an individual who is a member of a partnership immediately before its dissolution, or who is a member of a partnership that, but for section 618, would have been dissolved at a particular time, makes a valid election under subsection 2 of section 99 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to a fiscal period of the partnership that is referred to in the third or fourth paragraph of section 7, the partnership’s fiscal period is deemed, for the purpose of computing the individual’s income, to have ended immediately before the time it would normally have ended if the partnership had continued to exist.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2 of section 99 of the Income Tax Act.”

(2) Subsection 1 has effect from 20 December 2006. However, when section 601 of the Act has effect after 19 December 2006 and applies to a fiscal period referred to in the second paragraph of section 7 of the Act, as amended by section 13, it is to be read as follows:

“**601.** The fiscal period of a partnership that, but for section 618, would have been dissolved at a particular time, is deemed to have ended immediately before that time.

However, if an individual who is a member of a partnership immediately before its dissolution, or who is a member of a partnership that, but for section 618, would have been dissolved at a particular time, makes a valid election under subsection 2 of section 99 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the partnership's fiscal period and if the first paragraph of section 7.0.3 does not apply in respect of the partnership, the partnership's fiscal period is deemed, for the purpose of computing the individual's income, to have ended immediately before the time it would normally have ended if the partnership had continued to exist.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2 of section 99 of the Income Tax Act or in relation to an election made under the second paragraph before 20 December 2006."

190. (1) Section 602 of the Act is repealed.

(2) Subsection 1 has effect from 20 December 2006.

191. (1) The Act is amended by inserting the following section after section 602:

"602.1. If, at any time in a fiscal period of a partnership, a taxpayer ceases to be a member of the partnership, the following rules apply:

(a) for the purposes of sections 7 to 7.0.6, 217.2 to 217.17, 600, 607, 634 and 635 and despite section 643, the taxpayer is deemed to be a member of the partnership at the end of the fiscal period; and

(b) for the purpose of applying subparagraphs i and viii of paragraph *i* of section 255, subparagraph i of paragraph *l* of section 257 and the second paragraph of section 613.1 to the taxpayer, the fiscal period of the partnership is deemed to end

i. immediately before the time at which the taxpayer is deemed under section 436 to have disposed of the interest in the partnership, if the taxpayer ceased to be a member of the partnership because of the taxpayer's death, and

ii. immediately before the time that is immediately before the time that the taxpayer ceased to be a member of the partnership, in any other case."

(2) Subsection 1 applies from the taxation year 2003 when the taxpayer in respect of which it applied ceased to be a member of a partnership because of the taxpayer's death and, in any other case, from the taxation year 1995.

192. (1) Section 603 of the Act is replaced by the following section:

"603. If a taxpayer who was a member of a partnership during a fiscal period has, for the purpose of computing the taxpayer's income from the partnership for the fiscal period, entered into an agreement or made an

election, a designation or a specification under the regulations made under section 104, under any of sections 96, 119.15, 156, 180 to 182, 230, 279, 280.3, 299, 485.6, 485.9 to 485.11, 485.42 to 485.52, 614, 832.23 and 832.24 or, because of subparagraph *a* of the second paragraph of section 614, under the first paragraph of section 522, that, but for this section, would be a valid agreement, designation, specification or election, as the case may be, the following rules apply:

(a) the agreement, designation, specification or election is not valid unless it was entered into or made on behalf of the taxpayer and each other member of the partnership during the fiscal period and the taxpayer had authority to act for the partnership;

(b) if the agreement, designation, specification or election is valid under paragraph *a*, each other member of the partnership during the fiscal period is deemed to have entered into the agreement or made the designation, specification or election, as the case may be; and

(c) despite paragraph *a*, any agreement, designation, specification or election deemed to have been entered into or made, as the case may be, by a member under paragraph *b* is deemed to be a valid agreement, designation, specification or election entered into or made by that member.”

(2) Subsection 1 has effect from 20 December 2006.

193. (1) The Act is amended by inserting the following section after section 603:

“**603.1.** If a SIFT partnership becomes liable to pay the tax provided for in Part III.17 for a taxation year, the following rules apply:

(a) paragraph *f* of section 600 is to be read as if “the income of the partnership, for a taxation year, from any source in Canada or from sources in another place” was replaced by “the amount by which the partnership’s income for a taxation year from any source in Canada or from sources in another place exceeds, the portion, determined in respect of each such source, of the partnership’s taxable non-portfolio earnings for the year that is applicable to that source”; and

(b) the SIFT partnership is deemed to have received a dividend in the taxation year from a taxable Canadian corporation equal to the amount by which the amount of the SIFT partnership’s taxable non-portfolio earnings for the taxation year exceeds the amount determined by the formula

$$A \times (B + C).$$

In the formula in the first paragraph,

(a) *A* is the amount of the SIFT partnership’s taxable non-portfolio earnings for the taxation year;

(b) B is the basic rate determined in respect of the SIFT partnership for the taxation year under the third paragraph of section 1129.71 or, if the SIFT partnership has an establishment outside Québec in the year, the aggregate of the following rates:

i. that basic rate represented by the proportion that its business carried on in Québec is of the aggregate of its business carried on in Canada or in Québec and elsewhere, as that proportion would be determined under Chapters I and II of Title XX of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) if the SIFT partnership were a corporation, and

ii. the provincial SIFT tax rate, within the meaning assigned by subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and expressed as a percentage, that would be applicable to the SIFT partnership for the year if that definition applied in respect of the SIFT partnership for that year and if section 414 of the Income Tax Regulations made under that Act were read without reference to its subsection 4; and

(c) C is the net corporate income tax rate, within the meaning assigned by subsection 1 of section 248 of the Income Tax Act and expressed as a percentage, that is applicable to the SIFT partnership for the taxation year.

For the purposes of this section, “taxable non-portfolio earnings” of a SIFT partnership has the meaning assigned by section 1129.70.”

(2) Subsection 1 has effect from 31 October 2006.

194. (1) Section 606 of the Act is amended by inserting “, according to an agreed proportion,” after “share”.

(2) Subsection 1 has effect from 21 December 2002.

195. (1) Section 614 of the Act is amended by striking out subparagraph *a.1* of the second paragraph.

(2) Subsection 1 applies in respect of a disposition that occurs after 20 December 2006.

196. (1) The Act is amended by inserting the following section after section 638.1:

“638.2. A taxpayer who pays an amount at any time in a taxation year is deemed to have a capital loss from a disposition of property for the year if

(a) the taxpayer disposed of an interest in a partnership before that time or, because of section 636, acquired before that time a right to receive property of a partnership;

(b) that time is after the disposition or acquisition;

(c) the amount would have been described in subparagraph *i* of paragraph *i* of section 255 had the taxpayer been a member of the partnership at that time; and

(d) the amount is paid pursuant to a legal obligation of the taxpayer to pay the amount.”

(2) Subsection 1 applies from the taxation year 1995.

197. (1) Section 646.1 of the Act is amended by replacing “7.11.2” in the portion before paragraph *a* by “7.11.1”.

(2) Subsection 1 applies from the taxation year 1998.

198. (1) Section 647 of the Act is amended

(1) by replacing “For the purposes of sections 653 to 656.2, 659, 660, 665, 665.1, 684 and 685 and paragraph *b* of section 657 at any time” in the portion of the third paragraph before subparagraph *a* by “For the purposes of sections 653 to 656.2, 659 and 660 and paragraph *b* of section 657 at any time”;

(2) by replacing “attribuer” and “l’attribution” wherever they appear in subparagraph *e* of the fourth paragraph in the French text by “distribuer” and “la distribution”, respectively;

(3) by replacing “attribution” and “l’attribution” in subparagraph *f* of the fourth paragraph in the French text by “distribution” and “la distribution”, respectively.

(2) Paragraph 1 of subsection 1 applies from the taxation year 1998.

199. (1) Section 652 of the Act is amended

(1) by replacing “Aux fins” in the French text by “Pour l’application”;

(2) by replacing “663 and 667” by “663, 663.4 and 667”.

(2) Subsection 1 has effect from 31 October 2006.

200. Section 653 of the Act is amended by replacing “designates” in subparagraph *a.2* of the first paragraph by “distributes” and by replacing “l’attribution” and “attribution” wherever they appear in that subparagraph in the French text by “la distribution” and “distribution”, respectively.

201. Section 656.4 of the Act is amended

(1) by replacing “attribution” and “l’attribution” in paragraph *b* in the French text by “distribution” and “la distribution”, respectively;

(2) by replacing “distributions” in paragraph *b.1* by “a distribution”.

202. (1) Section 657 of the Act is amended, in paragraph *a*,

(1) by replacing the portion before subparagraph 1 of subparagraph *i* by the following:

“(a) such amount as the trust claims as a deduction not exceeding the amount by which

i. such part of the amount (in this section referred to as the trust’s “adjusted distributions amount for the year”) that would be its income for the year as became payable in the year to a beneficiary or was included because of section 662 in computing the income of a beneficiary, but for”;

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

“iv. if the trust is a SIFT trust for the year, the amount by which its adjusted distributions amount for the year exceeds the amount by which the amount that would, but for this section, be its income for the year exceeds its non-portfolio earnings for the year, within the meaning assigned by the first paragraph of section 1129.70;”.

(2) Subsection 1 has effect from 31 October 2006.

203. (1) Section 659.1 of the Act is amended by replacing “revoked” in the following provisions by “rescinded”:

— the portion of the second paragraph before subparagraph *a*;

— the third paragraph.

(2) Subsection 1 has effect from 20 December 2006.

204. (1) Section 660.1 of the Act is replaced by the following section:

“660.1. If, at the end of the day on which a taxpayer dies and as a consequence of the death, an amount would, but for this section, be deemed under section 656.3 to have been paid to a trust out of the trust’s NISA Fund No. 2, and the trust and the legal representative of the taxpayer make a valid election under subsection 14.1 of section 104 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to that fund, the portion of the amount, corresponding to the portion designated in the election, is deemed to have been paid to the taxpayer

out of the taxpayer's NISA Fund No. 2 immediately before the end of the day and, for the purposes of subparagraph *b* of the second paragraph of section 92.5.2 in respect of the trust, the amount is deemed to have been paid out of the trust's NISA Fund No. 2 immediately before the end of the day.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 14.1 of section 104 of the Income Tax Act or in relation to an election made under this section before 20 December 2006."

(2) Subsection 1 has effect from 20 December 2006.

205. (1) The Act is amended by inserting the following section after section 663.3:

"663.4. If an amount (in this section referred to as the "SIFT trust's non-deductible distributions amount for the taxation year") is determined under subparagraph iv of paragraph *a* of section 657 for a taxation year, in relation to a SIFT trust, the following rules apply:

(*a*) each beneficiary under the SIFT trust to whom at any time in the year an amount became payable by the trust is deemed to have received at that time a taxable dividend that was paid at that time by a taxable Canadian corporation;

(*b*) the amount of a dividend that, in accordance with subparagraph *a*, is deemed to have been received by a particular beneficiary at any time in a taxation year is equal to the amount determined by the formula

$A/B \times C$; and

(*c*) the amount of a dividend described in subparagraph *a* in relation to a beneficiary under the SIFT trust is deemed for the purposes of section 663 not to have become payable to the beneficiary.

In the formula in subparagraph *b* of the first paragraph,

(*a*) *A* is the amount that became payable at the time determined under that subparagraph *b* by the SIFT trust to the particular beneficiary;

(*b*) *B* is the aggregate of all amounts each of which is an amount that became payable at any time in the taxation year by the SIFT trust to a beneficiary; and

(*c*) *C* is the SIFT trust's non-deductible distributions amount for the taxation year."

(2) Subsection 1 has effect from 31 October 2006.

206. (1) Section 665.1 of the Act is amended by replacing "paragraph *c* of section 785.1 or 785.2" by "paragraph *c* of section 785.1 or subparagraph *c* of the first paragraph of section 785.2".

(2) Subsection 1 has effect from 20 December 2006.

207. (1) Section 666 of the Act is replaced by the following section:

“666. A portion of a taxable dividend received by a trust, in a particular taxation year of the trust, on a share of the capital stock of a taxable Canadian corporation, is deemed, for the purposes of the second paragraph of section 497, the third and fourth paragraphs of section 686 and sections 738 to 745, not to have been received by the trust and is deemed, for the purposes of this Part, to be a taxable dividend on the share received by a taxpayer in the taxpayer’s taxation year in which the particular year ends if

(a) an amount equal to that portion is designated by the trust, in respect of the taxpayer, in the trust’s fiscal return filed under this Part for the particular year and may reasonably be considered, having regard to all the circumstances including the terms and conditions of the trust arrangement, to be part of the amount that, because of any of sections 659, 661 and 662 or paragraph *a* of section 663, was included in computing the income for that taxation year of the taxpayer;

(b) the taxpayer is in the particular year a beneficiary under the trust;

(c) the trust is, throughout the particular year, resident in Canada; and

(d) the aggregate of all amounts each of which is an amount designated, under this section, by the trust in respect of a beneficiary under the trust in the trust’s fiscal return filed under this Part for the particular year is not greater than the aggregate of all amounts each of which is the amount of a taxable dividend, received by the trust in the particular year, on a share of the capital stock of a taxable Canadian corporation.”

(2) Subsection 1 applies to a taxation year that ends after 27 February 2004. However, when paragraph *a* of section 666 of the Act applies before 18 July 2005, it is to be read as if “because of any of sections 659, 661 and 662 or paragraph *a* of section 663” was replaced by “because of any of sections 659 and 661 to 663”.

208. (1) Section 668 of the Act is replaced by the following section:

“668. For the purposes of sections 28 and 727 to 737, except as they apply to Title VI.5 of Book IV, an amount of a trust’s net taxable capital gains for a particular taxation year of the trust is deemed to be a taxable capital gain, for the taxation year of a taxpayer in which the particular year ends, from the disposition by the taxpayer of capital property if

(a) the amount is designated by the trust, in respect of the taxpayer, in the trust’s fiscal return filed under this Part for the particular year and may reasonably be considered, having regard to all the circumstances including

the terms and conditions of the trust arrangement, to be part of the amount that, because of any of sections 659, 661 and 662 or paragraph *a* of section 663, was included in computing the income for that taxation year of the taxpayer;

(*b*) the taxpayer is

- i. in the particular year, a beneficiary under the trust, and
- ii. resident in Canada, unless the trust is, throughout the particular year, a mutual fund trust;

(*c*) the trust is, throughout the particular year, resident in Canada; and

(*d*) the aggregate of all amounts each of which is an amount designated, under this section, by the trust in respect of a beneficiary under the trust in the trust's fiscal return filed under this Part for the particular year is not greater than the trust's net taxable capital gains for the particular year."

(2) Subsection 1 applies to a taxation year that ends after 27 February 2004. However, when paragraph *a* of section 668 of the Act applies before 18 July 2005, it is to be read as if "because of any of sections 659, 661 and 662 or paragraph *a* of section 663" was replaced by "because of any of sections 659 and 661 to 663".

209. (1) Section 668.7 of the Act is amended

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

"(*f*.1) if the deemed gains are in respect of capital gains of the trust from dispositions of property after 27 February 2000 but before 17 October 2000, and the taxation year of the taxpayer began after 27 February 2000 and ended after 17 October 2000, the deemed gains are deemed to be capital gains of the taxpayer from the disposition by the taxpayer of capital property in the year and in the period that began after 27 February 2000 and ended before 18 October 2000;"

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

"(*g*) if the deemed gains are in respect of capital gains of the trust from dispositions of property after 27 February 2000 but before 17 October 2000 and the taxation year of the taxpayer began after 27 February 2000 and ended before 18 October 2000, the deemed gains are deemed to be capital gains of the taxpayer from the disposition by the taxpayer of capital property in the year; and"

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 27 February 2000.

(3) Paragraph 2 of subsection 1 applies to a taxation year of a trust that ends after 20 December 2002.

210. (1) Section 671 of the Act is replaced by the following section:

“**671.** For the purposes of this section and sections 146.1, 671.1 and 772.2 to 772.13, an amount in respect of a trust’s income for a particular taxation year of the trust from a source situated in a foreign country, is deemed to be income of a taxpayer, for the taxation year of the taxpayer in which the particular year ends, from that source if

(a) the amount is designated by the trust, in respect of the taxpayer, in the trust’s fiscal return filed under this Part for the particular year and may reasonably be considered, having regard to all the circumstances including the terms and conditions of the trust arrangement, to be part of the amount that, because of section 659 or paragraph *a* of section 663, was included in computing the income for that taxation year of the taxpayer;

(b) the taxpayer is in the particular year a beneficiary under the trust;

(c) the trust is, throughout the particular year, resident in Canada; and

(d) the aggregate of all amounts each of which is an amount designated, under this section in respect of that source, by the trust in respect of a beneficiary under the trust in the trust’s fiscal return filed under this Part for the particular year is not greater than the trust’s income for the particular year from that source.”

(2) Subsection 1 applies to a taxation year that ends after 27 February 2004. However, when paragraph *a* of section 671 of the Act applies before 18 July 2005, it is to be read as if “because of section 659 or paragraph *a* of section 663” was replaced by “because of section 659 or 663”.

211. (1) Section 677 of the Act is amended, in the second paragraph,

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

“For the purposes of this chapter, “testamentary trust”, in a taxation year, means a trust that arose upon and as a consequence of the death of an individual, including a trust referred to in section 7.4.1, but does not include”;

(2) by adding the following subparagraph after subparagraph *c*:

“(d) a trust that, at any time after 20 December 2002 and before the end of the taxation year, incurs a debt or any other obligation owed to, or guaranteed by, a beneficiary or any other person or partnership, which beneficiary, person or partnership is referred to in this subparagraph as the “specified party”, with whom a beneficiary under the trust does not deal at arm’s length, other than a debt or other obligation

i. incurred by the trust in satisfaction of the specified party's right as a beneficiary under the trust

(1) to enforce payment of an amount of the trust's income or capital gains payable at or before that time by the trust to the specified party, or

(2) to otherwise receive any part of the capital of the trust,

ii. owed to the specified party, if the debt or other obligation arose because of a service, not including any transfer or loan of property, rendered by the specified party to, for or on behalf of the trust, or

iii. owed to the specified party, if

(1) the debt or other obligation arose because of a payment made by the specified party for or on behalf of the trust,

(2) in exchange for the payment, the trust transfers property, the fair market value of which is not less than the principal amount of that debt or other obligation, to the specified party within 12 months after the payment was made or, if written application has been made to the Minister by the trust within that 12-month period, within any longer period that the Minister considers reasonable in the circumstances, and

(3) it is reasonable to conclude that the specified party would have been willing to make the payment if the specified party dealt at arm's length with the trust, unless the trust is the individual's succession and that payment was made within the first 12 months after the individual's death or, if written application has been made to the Minister by the succession within that 12-month period, within any longer period that the Minister considers reasonable in the circumstances."

(2) Subsection 1 applies to a taxation year that ends after 20 December 2002. However,

(1) a transfer that is required, under subparagraph 2 of subparagraph iii of subparagraph *d* of the second paragraph of section 677 of the Act, to be made within 12 months after a payment was made is deemed to be made in a timely manner if it is made no later than 12 months after 15 May 2009; and

(2) for the taxation years that end before 15 May 2009, subparagraph 3 of subparagraph iii of subparagraph *d* of the second paragraph of section 677 of the Act is to be read as if "within the first 12 months after the individual's death" was replaced by "after the individual's death and no later than 12 months after 15 May 2009".

212. (1) Sections 678 and 679 of the Act are repealed.

(2) Subsection 1 has effect from 21 December 2002.

213. Section 683 of the Act is amended by replacing “attribué” and “l’attribution” in the definition of “montant de réduction admissible” in the French text by “distribué” and “la distribution”, respectively.

214. Section 685 of the Act is amended by replacing “attribue” in the French text by “distribue”.

215. (1) Section 687 of the Act is amended by replacing “or paragraph *c* of section 785.1 or 785.2” in subparagraph ii of paragraph *b* by “, paragraph *c* of section 785.1 or subparagraph *c* of the first paragraph of section 785.2”.

(2) Subsection 1 has effect from 20 December 2006.

216. (1) Section 688 of the Act is amended

(1) by replacing “attribué” in the portion of the first paragraph before subparagraph *a* in the French text by “distribue”;

(2) by replacing “attribué” in the portion of subparagraph *d* of the first paragraph before subparagraph i in the French text by “distribué”;

(3) by inserting “, 540.2” after “538” in subparagraph iii of subparagraph *d.1* of the first paragraph;

(4) by replacing “attribué” in the portion of subparagraph *e* of the first paragraph before subparagraph ii in the French text by “distribué”;

(5) by replacing “75%” in subparagraph *c* of the second paragraph by “50%”.

(2) Paragraph 3 of subsection 1 applies for the purpose of determining, after 1 October 1996, whether a property is a taxable Canadian property.

(3) Paragraph 5 of subsection 1 applies in respect of a distribution made after 20 December 2002.

217. (1) Section 688.0.0.1 of the Act is amended

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

“688.0.0.1. If a trust makes a distribution of a property to a beneficiary under the trust in full or partial satisfaction of the beneficiary’s capital interest in the trust and makes a valid election under subsection 2.001 of

section 107 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the distribution of property, section 688 does not apply to the distribution if”;

(2) by replacing “l’attribution” in paragraphs *a* and *c* in the French text by “la distribution”;

(3) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2.001 of section 107 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 20 December 2006. However, when section 688.0.0.1 of the Act applies before 15 May 2009, it is to be read as if “distribue” and “la distribution”, wherever the latter appears, in the portion of the first paragraph before subparagraph *a* in the French text were replaced by “attribue” and “l’attribution”, respectively.

218. (1) Section 688.0.0.2 of the Act is amended

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

“**688.0.0.2.** If a trust that is not resident in Canada makes a distribution of a property, other than a property described in subparagraph *b* or *c* of the first paragraph of section 688.0.0.1, to a beneficiary under the trust in full or partial satisfaction of the beneficiary’s capital interest in the trust, and the beneficiary makes a valid election under subsection 2.002 of section 107 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the distribution of property, the following rules apply:”;

(2) by replacing “l’attribution” in paragraph *a* in the French text by “la distribution”;

(3) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2.002 of section 107 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 20 December 2006. However, when section 688.0.0.2 of the Act applies before 15 May 2009, it is to be read as if “distribue” and “la distribution” in the portion of the first paragraph before subparagraph *a* in the French text were replaced by “attribue” and “l’attribution”, respectively.

219. (1) Section 688.0.1 of the Act is amended

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

“688.0.1. If, at any time, a property is distributed by a personal trust to a taxpayer in circumstances in which section 688 applies, the property would, if the trust had so designated the property under section 274.0.1, be a principal residence, within the meaning of that section, of the trust for a taxation year, and the trust makes a valid election under subsection 2.01 of section 107 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the distribution of property, the following rules apply:”;

(2) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2.01 of section 107 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006. However, when section 688.0.1 of the Act applies before 15 May 2009, it is to be read as if “distribue” and “la distribution” in the portion of the first paragraph before subparagraph *a* in the French text were replaced by “attribue” and “l’attribution”, respectively.

220. (1) Section 688.1 of the Act is amended

(1) by replacing “attribue” and “attribution” in the portion of the first paragraph before subparagraph *a* in the French text by “distribue” and “distribution”;

(2) by replacing “l’attribution” in subparagraph *c* of the first paragraph in the French text by “la distribution”;

(3) by replacing “paragraph *b* or *c* of section 688.0.0.1” in the portion of subparagraph *d* of the first paragraph before subparagraph *i* by “subparagraph *b* or *c* of the first paragraph of section 688.0.0.1”;

(4) by replacing “l’attribution” wherever it appears in the following provisions of the first paragraph in the French text by “la distribution”:

— the portion of subparagraph *iii* of subparagraph *d* before subparagraph 2;

— the portion of subparagraph *e* before subparagraph *i*;

— subparagraph *ii* of subparagraph *e*;

(5) by replacing “réfère le paragraphe *c* du premier alinéa” in the portion of the second paragraph before subparagraph *a* in the French text by “le paragraphe *c* du premier alinéa fait référence”;

(6) by replacing “subparagraph *a*” in subparagraph ii of subparagraph *a* of the second paragraph by “this subparagraph *a*”.

(2) Paragraph 3 of subsection 1 has effect from 20 December 2006.

221. (1) Section 688.1.1 of the Act is replaced by the following section:

“688.1.1. If a trust makes one or more distributions of property in a taxation year in circumstances in which section 688.1 applies or, in the case of distributions made after 1 October 1996 and before 1 January 2000, in circumstances in which section 692 applied, the following rules apply:

(a) where the trust is resident in Canada at the time of each of those distributions, the income of the trust for the year, determined without reference to paragraph *a* of section 657, is to be computed, for the purposes of that paragraph *a* and section 663, without regard to all of those distributions to persons not resident in Canada, including a partnership other than a Canadian partnership, if the trust makes a valid election under paragraph *a* of subsection 2.11 of section 107 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 that applies in relation to all of those distributions; and

(b) where the trust is resident in Canada at the time of each of those distributions, the income of the trust for the year, determined without reference to paragraph *a* of section 657, is to be computed, for the purposes of that paragraph *a* and section 663, without regard to all of those distributions, if the trust makes a valid election under paragraph *b* of subsection 2.11 of section 107 of the Income Tax Act after 19 December 2006 that applies in relation to all of those distributions.

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *a* or *b* of subsection 2.11 of section 107 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006. However, when section 688.1.1 of the Act applies before 15 May 2009, it is to be read by replacing

(1) “distributions” and “distribution” in the portion of the first paragraph before subparagraph *a* in the French text by “attributions” and “attribution”, respectively; and

(2) “ces distributions” and “de distributions” wherever they appear in subparagraphs *a* and *b* of the first paragraph in the French text by “ces attributions” and “d’attributions”, respectively.

222. Section 688.2 of the Act is amended by replacing “attribue” and “l’attribution” in the portion of the first paragraph before subparagraph *a* in the French text by “distribuée” and “la distribution”, respectively.

223. Section 690 of the Act is amended by replacing subparagraph *a* of the first paragraph in the French text by the following subparagraph:

“*a*) lorsque la fiducie distribuée au contribuable une somme d’argent ou un autre bien en contrepartie de la totalité ou de la partie de sa participation au capital, l’ensemble des montants suivants :

i. la somme d’argent ainsi distribuée;

ii. l’ensemble des montants dont chacun est égal au coût indiqué d’un tel autre bien pour la fiducie, immédiatement avant cette distribution;”.

224. Section 690.1 of the Act is amended, in the French text,

(1) by replacing “attribue” in the portion before paragraph *a* by “distribuée”;

(2) by replacing “attribué” in the portion of paragraph *d* before subparagraph *i* by “distribué”.

225. Section 690.2 of the Act is amended, in the French text,

(1) by replacing “attribue” in the portion before paragraph *a* by “distribuée”;

(2) by replacing “attribué” in the portion of paragraph *d* before subparagraph *i* by “distribué”.

226. Section 690.3 of the Act is amended, in the French text,

(1) by replacing “attribue” in the portion before paragraph *a* by “distribuée”;

(2) by replacing “est réputée verser et attribuer au contribuable” in paragraph *b* by “est réputée verser au contribuable, au titre d’une distribution,”;

(3) by replacing “attribué” in the portion of paragraph *e* before subparagraph *i* by “distribué”.

227. Section 691 of the Act is amended, in the French text,

(1) by replacing “attribué” in the portion before paragraph *a* by “distribué”;

(2) by replacing “l’attribution” in paragraph *b* by “la distribution”.

228. Section 691.1 of the Act is amended, in the French text,

- (1) by replacing “attribue” in the portion before paragraph *a* by “distribue”;
- (2) by replacing “l’attribution” in the following provisions by “la distribution”:
 - paragraph *a*;
 - subparagraph ii of paragraph *b*;
 - paragraph *d*.

229. (1) The Act is amended by inserting the following section after section 691.1:

“691.2. Despite section 688, the rules set out in section 688.1 apply at any time to property distributed after 20 December 2002 to a beneficiary by a personal trust or a trust prescribed for the purposes of section 688, if

(*a*) at a particular time before 21 December 2002 there was a qualifying disposition, within the meaning assigned by section 692.5, of the property, or of other property for which the property is substituted, by a particular partnership or a particular corporation to a trust; and

(*b*) the beneficiary is neither the particular partnership nor the particular corporation.”

(2) Subsection 1 applies in respect of a distribution made after 20 December 2002.

230. (1) Section 692 of the Act is amended

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

“692. Despite section 688, the rules set out in section 688.1 apply if a property, other than a property referred to in the second paragraph, is distributed by a trust to a taxpayer not resident in Canada, including a partnership other than a Canadian partnership, as consideration for all or part of the taxpayer’s capital interest in the trust.”;

- (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”;

- (3) by replacing “paragraph *b* of section 785.2” in subparagraph *b* of the second paragraph by “subparagraph *b* of the first paragraph of section 785.2”.

(2) Paragraph 1 of subsection 1 applies in respect of a distribution made after 27 February 2004. However, when section 692 of the Act applies before 15 May 2009, it is to be read as if “distribue” in the first paragraph in the French text was replaced by “attribue”.

(3) Paragraph 3 of subsection 1 has effect from 20 December 2006.

231. Section 692.0.1 of the Act is amended by replacing “attribution” in the following provisions in the French text by “distribution”:

— the portion before paragraph *a*;

— paragraph *b*.

232. (1) Section 692.5 of the Act is amended

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

“**692.5.** In this chapter, “qualifying disposition” means a disposition of property made by a person or partnership before 21 December 2002 and a disposition of property made by an individual after 20 December 2002, the person, partnership or individual being in this section referred to as the “contributor”, as a result of a transfer of the property to a particular trust if”;

(2) by inserting “427.4,” after “422 to 424,” in paragraph *b*;

(3) by replacing paragraph *c* by the following paragraph:

“(c) the particular trust is resident in Canada at the time of the transfer;”;

(4) by striking out paragraph *d*;

(5) by replacing “attribution” wherever it appears in subparagraphs ii and iii of paragraph *g* in the French text by “distribution”.

(2) Paragraphs 1 and 4 of subsection 1 have effect from 20 December 2002.

(3) Paragraph 3 of subsection 1 applies in respect of a disposition made after 27 February 2004.

233. (1) Section 692.8 of the Act is amended

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

“i. where the transferor makes a valid election under subparagraph i of paragraph *a* of subsection 3 of section 107.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006

in relation to the disposition, the greater of the cost amount to the transferor of the property immediately before the particular time and the amount specified in respect of the property in the election in accordance with that subparagraph i, and”;

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

“(e) if the property was deemed to be taxable Canadian property of the transferor under this subparagraph, subparagraph *c* of the first paragraph of section 280.6, subparagraph *d* of the first paragraph of section 301, any of sections 521, 538, 540.2 and 554, subparagraph *c* of the second paragraph of section 614 or subparagraph *d.1* of the first paragraph of section 688, the property is deemed to be taxable Canadian property of the transferee trust;”;

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

“Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph i of paragraph *a* of subsection 3 of section 107.4 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Paragraphs 1 and 3 of subsection 1 have effect from 20 December 2006.

(3) Paragraph 2 of subsection 1 applies

(1) in respect of a disposition made after 23 December 1998; and

(2) in relation to the 1996 and subsequent taxation years, in respect of a transfer of capital property that occurred before 24 December 1998.

234. (1) Section 694.0.0.1 of the Act is amended by adding the following paragraphs:

“Despite the first paragraph, the individual is not required to include, in computing taxable income, if the individual so elects, the portion of the amount referred to in the first paragraph that relates to one or more preceding taxation years that are eligible taxation years of the individual if the portion is not less than \$300.

“For the purposes of the second paragraph, “eligible taxation year” of an individual means a taxation year throughout which the individual was resident in Canada, other than a taxation year that ends in a calendar year in which the individual became a bankrupt.”

(2) Subsection 1 applies from the taxation year 2007.

235. (1) The Act is amended by inserting the following section after section 694.0.0.1:

“694.0.0.2. For the purposes of the first paragraph of section 694.0.0.1, if an individual has a spouse at the end of 31 December of a taxation year and the individual or the spouse became a bankrupt in the year, section 779 does not apply for the purpose of determining the individual’s or the spouse’s income for the year.”

(2) Subsection 1 applies from the taxation year 2006.

236. (1) Section 710 of the Act is amended

(1) by replacing “the fair market value of a gift, other than a gift the fair market value of which is included” in the portion of paragraph *a* before subparagraph i by “the eligible amount of a gift, other than a gift the eligible amount of which is included”;

(2) by inserting the following subparagraph after subparagraph v of paragraph *a*:

“v.0.1. a municipal or public body performing a function of government in Canada,”;

(3) by replacing “the fair market value of a gift, other than a gift the fair market value of which is included” in paragraph *b* by “the eligible amount of a gift, other than a gift the eligible amount of which is included”;

(4) by replacing “the fair market value, as certified by the Minister of the Environment, of a gift the object of which is any of the properties described in section 710.0.1, other than a gift the fair market value of which is included” in the portion of paragraph *c* before subparagraph i by “the eligible amount of a gift the fair market value of which is certified by the Minister of Sustainable Development, Environment and Parks and the object of which is any of the properties described in section 710.0.1, other than a gift the eligible amount of which is included”;

(5) by inserting the following subparagraph after subparagraph 2 of subparagraph i of paragraph *c*:

“(2.1) a municipal or public body performing a function of government in Québec, or”;

(6) by replacing “any other public body exercising government functions; and” in subparagraph 2 of subparagraph ii of paragraph *c* by “a municipal or public body performing a function of government;”;

(7) by replacing the portion of paragraph *d* before subparagraph i by the following:

“(d) the aggregate of all amounts each of which is the eligible amount of a gift, other than a gift the eligible amount of which is included in the aggregate described in paragraph e, made by the corporation in the year, in any of the five preceding taxation years, if the gift was made in a taxation year that ended before 24 March 2006, or in any of the 20 preceding taxation years, if the gift is made in a taxation year that ends after 23 March 2006, to”;

(8) by replacing “the fair market value” in the portion of paragraph e before subparagraph i by “the eligible amount”.

(2) Paragraphs 1, 3, 4 and 7 of subsection 1 apply in respect of a gift made after 20 December 2002. However,

(1) when the portion of paragraph c of section 710 of the Act before subparagraph i applies before 19 April 2006, it is to be read as if “Minister of Sustainable Development, Environment and Parks” was replaced by “Minister of the Environment”; and

(2) when the portion of paragraph d of section 710 of the Act before subparagraph i applies in respect of a gift made before 24 March 2006, it is to be read as follows:

“(d) the aggregate of all amounts each of which is the eligible amount of a gift made by the corporation in the year or in any of the five preceding taxation years to”.

(3) Paragraph 2 of subsection 1 applies in respect of a gift made after 8 May 2000.

(4) Paragraphs 5 and 6 of subsection 1 apply in respect of a gift made after 5 July 2001. In addition, when paragraph c of section 710 of the Act applies in respect of a gift made after 8 May 2000 and before 6 July 2001, it is to be read as if the following subparagraph was inserted after subparagraph ii:

“ii.1. a municipal or public body performing a function of government in Québec;”.

(5) Paragraph 8 of subsection 1 applies in respect of a gift made after 23 March 2006.

237. (1) Section 711 of the Act is amended, in the second paragraph,

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

“(b) B is the aggregate of all amounts each of which is equal to that proportion of the corporation’s taxable capital gain for the year in respect of a gift made by the corporation in the year and in respect of which gift an eligible amount is described in paragraph a of section 710 for the year, that the eligible amount of the gift is of the corporation’s proceeds of disposition in respect of the gift;”;

(2) by replacing subparagraph ii of subparagraph *d* by the following subparagraph:

“ii. the aggregate of the amounts determined in respect of a disposition that is the making of a gift of a property of the class by the corporation in the year and in respect of which gift an eligible amount is described in paragraph *a* of section 710 for the year, each of which is equal to the lesser of

(1) that proportion of the amount by which the proceeds of disposition of the property exceed any outlays made or expenses incurred by the corporation for the purpose of making the disposition, that the eligible amount of the gift is of the corporation’s proceeds of disposition in respect of the gift, and

(2) that proportion of the capital cost to the corporation of the property that the eligible amount of the gift is of the corporation’s proceeds of disposition in respect of the gift.”

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

238. (1) Section 714 of the Act is amended by replacing “any gift made in the name of the partnership is deemed a gift” by “the eligible amount of a gift made in the name of the partnership is deemed to be the eligible amount of a gift”.

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

239. (1) Section 714.2 of the Act is replaced by the following section:

“**714.2.** If, at any given time, a corporation makes a gift of a work of art referred to in section 714.1 to a donee referred to in that section, the lesser of the amount that may reasonably be considered as the consideration for the disposition by the donee of the work of art and its fair market value at the time of the disposition, is deemed, for the purposes of section 710, to be the fair market value for the purpose of computing the eligible amount of the gift at the given time and, for the purposes of section 716, to be the fair market value of the capital property at the given time.”

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

240. (1) Section 716 of the Act is replaced by the following section:

“**716.** The rule set out in the second paragraph applies if, at any time, a corporation makes a gift of a capital property to a donee referred to in any of paragraphs *a* to *c* of section 710 or, if the corporation is not resident in Canada, a gift of an immovable property situated in Canada to a prescribed donee who provides an undertaking, in a form satisfactory to the Minister, to the effect that the property will be held for use in the public interest, the corporation designates, after 19 December 2006 and in accordance with subsection 3 of section 110.1 of the Income Tax Act (Revised Statutes of

Canada, 1985, chapter 1, 5th Supplement), an amount in respect of the gift, and, at that time, the fair market value of the capital property or immovable property exceeds

(a) in the case of a depreciable property of a prescribed class, the lesser of the undepreciated capital cost of that class at the end of the taxation year of the corporation that includes that time, determined without reference to the proceeds of disposition determined in respect of the property under the second paragraph, and the adjusted cost base to the corporation of the property immediately before that time; and

(b) in any other case, the adjusted cost base to the corporation of the capital property or immovable property immediately before that time.

The lesser of the fair market value of the capital property or immovable property otherwise determined and the greatest of the following amounts, is deemed to be both the corporation's proceeds of disposition of the capital property or immovable property and, for the purposes of section 7.21, the fair market value of the gift:

(a) in the case of a gift made after 20 December 2002, the amount of the advantage in respect of the gift;

(b) the amount determined under subparagraph *a* or *b* of the first paragraph in respect of the capital property or immovable property; and

(c) the amount designated in respect of the gift in accordance with subsection 3 of section 110.1 of the Income Tax Act.

Chapter V.2 of Title II of Book I applies in relation to a designation made under subsection 3 of section 110.1 of the Income Tax Act or in relation to a designation made under this section before 20 December 2006.”

(2) Subsection 1 applies in respect of a gift made after 31 December 1999. However, when section 716 of the Act applies before 20 December 2006, it is to be read

(1) as if the portion of the first paragraph before subparagraph *a* was replaced by the following:

“716. The rule set out in the second paragraph applies if, at any time, a corporation makes a gift of a capital property to a donee referred to in any of paragraphs *a* to *c* of section 710 or, if the corporation is not resident in Canada, a gift of an immovable property situated in Canada to a prescribed donee who provides an undertaking, in a form satisfactory to the Minister, to the effect that the property will be held for use in the public interest, the corporation designates an amount in respect of the gift in the fiscal return it is required to file under section 1000 for the year in which the gift is made, and, at that time, the fair market value of the capital property or immovable property exceeds”;

(2) as if, subject to subsection 3, the portion of the second paragraph before subparagraph *a* was replaced by the following:

“The designated amount is deemed to be both the corporation’s proceeds of disposition of the capital property or immovable property and, for the purposes of section 7.21, the fair market value of the gift, but the designated amount may not exceed the fair market value of the capital property or immovable property otherwise determined and may not be less than the greater of”; and

(3) without reference to subparagraph *c* of the second paragraph and the third paragraph.

(3) When section 716 of the Act applies in respect of a gift made after 31 December 1999 and before 21 December 2002, it is to be read as if “7.21” in the portion of the second paragraph before subparagraph *a* was replaced by “710”.

241. (1) Section 716.0.1.1 of the Act is amended by replacing “the amount of the fair market value of that gift” by “the eligible amount of that gift”.

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

242. (1) Section 725.7.1 of the Act is replaced by the following section:

“**725.7.1.** An individual may deduct, in computing taxable income for a taxation year, the aggregate of all amounts each of which is an amount paid in the year as a reimbursement, under the Universal Child Care Benefit Act, enacted by section 168 of the Budget Implementation Act, 2006 (Statutes of Canada, 2006, chapter 4), of an amount that was included in computing taxable income for the year or a preceding taxation year under the first paragraph of section 694.0.0.1 or that would have been so included for the year or a preceding taxation year had the individual not made an election under the second paragraph of that section.”

(2) Subsection 1 applies from the taxation year 2007.

243. (1) Section 726.6.1 of the Act is amended by inserting the following subparagraph after subparagraph *g* of the second paragraph:

“(g.1) a person who is a member of a partnership that is a member of another partnership is deemed to be a member of the other partnership;”.

(2) Subsection 1 applies in respect of a disposition made after 20 December 2002 and, if a taxpayer so elects in writing and files the election with the Minister of Revenue on or before the taxpayer’s filing due-date, within the meaning of section 1 of the Act, for the taxpayer’s taxation year that includes 15 May 2009, in respect of a disposition made after 31 December 1999.

244. (1) Section 726.7 of the Act is amended by adding the following paragraph after the third paragraph:

“Sections 21.4.6 and 21.4.7 apply, with the necessary modifications, in relation to a claim for a deduction made under section 110.6 of the Income Tax Act in respect of qualified farm properties.”

(2) Subsection 1 applies 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.

245. (1) Section 726.7.1 of the Act is amended

(1) by replacing “paragraph *d* of section 726.7.2” in paragraph *d* by “subparagraph *d* of the first paragraph of section 726.7.2”;

(2) by adding the following paragraph:

“Sections 21.4.6 and 21.4.7 apply, with the necessary modifications, in relation to a claim for a deduction made under section 110.6 of the Income Tax Act in respect of qualified small business corporation shares.”

(2) Paragraph 1 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 (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or under section 726.7.2 of the Taxation Act.

(3) Paragraph 2 of subsection 1 applies 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 or under section 726.7.1 of the Taxation Act.

246. (1) Section 726.7.2 of the Act is amended by adding the following paragraph:

“Sections 21.4.6 and 21.4.7 apply, with the necessary modifications, in relation to a claim for a deduction made under section 110.6 of the Income Tax Act in respect of qualified fishing properties.”

(2) 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 (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or under section 726.7.2 of the Taxation Act.

247. (1) Section 729.1 of the Act is amended by adding the following subparagraph after subparagraph *b* of the first paragraph:

“(c) the amount that the Minister determines to be reasonable in the circumstances, after considering the application of sections 668.7, 851.16.2, 1106 and 1113 to the taxpayer for the particular taxation year.”

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

248. (1) Section 733.0.6 of the Act is amended

(1) by replacing the formula in the second paragraph by the following formula:

“ $75\% \times \{1 - [(A - \$20,000,000)/\$10,000,000]\} \times (1 - B)$.”;

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

“In the formula in the second paragraph,

(a) A is the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24; and

(b) B is the corporation’s reduction factor for the year, within the meaning assigned by the first paragraph of section 737.18.18.”

(2) Subsection 1 applies to a taxation year that ends after 31 December 2007. However, when section 733.0.6 of the Act applies to a taxation year that includes that date, it is to be read

(1) as if the formula in the second paragraph was replaced by the following formula:

“ $\{[1 - (A/\$10,000,000)] \times B\} + \{[1 - (A/\$10,000,000)] \times C \times (1 - D)\}$.”;

and

(2) as if the third paragraph was replaced by the following paragraph:

“In the formula in the second paragraph,

(a) A is the amount by which the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24, exceeds \$20,000,000;

(b) B is the product obtained by multiplying 75% by the proportion that the number of days in the year that precede 1 January 2008 is of the number of days in the year;

(c) C is the product obtained by multiplying 75% by the proportion that the number of days in the year that follow 31 December 2007 is of the number of days in the year; and

(d) D is the corporation's reduction factor for the year, within the meaning assigned by the first paragraph of section 737.18.18."

249. (1) Section 736 of the Act is amended

(1) by replacing "of the property" in subparagraph *a* of the second paragraph by "of the capital property";

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

"(c) each capital property that is owned by the corporation immediately before that time (other than a property in respect of which an amount would, but for this subparagraph, be required under subparagraph *a* to be deducted in computing its adjusted cost base to the corporation or a depreciable property of a prescribed class to which, but for this subparagraph, paragraph *a* of section 736.0.2 would apply) and that the corporation designates after 19 December 2006 in accordance with paragraph *e* of subsection 4 of section 111 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to the acquisition of control of the corporation, is deemed to have been disposed of by the corporation immediately before the time that is immediately before that time for proceeds of disposition equal to the lesser of the fair market value of the capital property immediately before that time and the greater of the adjusted cost base to the corporation of the capital property immediately before the disposition and the amount designated by the corporation after 19 December 2006, in relation to the acquisition of control of the corporation, in accordance with that paragraph *e* in respect of the capital property, and is deemed, subject to the third paragraph, to have been reacquired by it at that time at a cost equal to those proceeds of disposition;"

(3) by replacing "aux fins" and "réputé être" in subparagraph *d* of the second paragraph in the French text by "pour l'application" and "réputé", respectively;

(4) by replacing, in the French text, "aux fins" in the portion of the third paragraph before subparagraph *a* by "pour l'application", and "adoptés" in that portion of the third paragraph and in subparagraph *b* of that paragraph by "édictés";

(5) by adding the following paragraphs after the third paragraph:

"For the purposes of subparagraph *c* of the second paragraph, the corporation is deemed to have designated a particular capital property, as well as an amount in its respect, after 19 December 2006 in accordance with paragraph *e* of subsection 4 of section 111 of the Income Tax Act in relation to the

acquisition of control of the corporation, or to have designated after that date, in relation to the acquisition of control, in accordance with that paragraph *e* in respect of a particular capital property, a particular amount different from that designated by the corporation after that date, in relation to the acquisition of control, in accordance with that paragraph *e* in its respect, if

(a) the corporation files an application with the Minister in that respect, in a document containing information that is satisfactory to the Minister, on or before the day that is 90 days after the day on which a notice of assessment of tax payable for the taxation year that ended immediately before that time or notification that no tax is payable for the year is sent to the corporation;

(b) it may reasonably be considered that the corporation's designation regarding the particular capital property and the amount in its respect, or the change made to the amount designated in respect of the particular capital property, as the case may be, is justified only because of a difference between tax attributes, in particular the adjusted cost base of the particular capital property or the undeducted balance of a deductible loss, for the purposes of Part I of the Income Tax Act and the corresponding tax attributes for the purposes of this Part; and

(c) the Minister is of the opinion that the tax consequences of the application are consistent with the objectives of subparagraph *c* of the second paragraph, and grants the application.

Chapter V.2 of Title II of Book I applies in relation to a designation made under paragraph *e* of subsection 4 of section 111 of the Income Tax Act or in relation to a designation made under this section before 20 December 2006.”

(2) Paragraphs 2 and 5 of subsection 1 have effect from 20 December 2006. In addition, the application described in subparagraph *a* of the fourth paragraph of section 736 of the Act is deemed to be filed with the Minister of Revenue within the time provided for in that subparagraph *a* if it is filed with the Minister of Revenue before 13 August 2009.

250. Section 737.14 of the Act is amended by replacing “opère” wherever it appears in the French text by “exploite”.

251. Section 737.17 of the Act is amended by replacing “opère” wherever it appears in the French text by “exploite”.

252. (1) Section 737.18.10 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, the following rules apply:

(a) if the individual is a member of a partnership in a taxation year, the individual's share of the income or loss of the partnership for a fiscal period that ended in the year must be considered to be earned or sustained during the

part of the year referred to in that paragraph if the fiscal period ends in that part of the year, and to be earned or sustained during another part of the year if the fiscal period ends in that other part of the year; and

(b) if the individual includes an amount in computing the individual's income for a taxation year under section 313.11, the amount must be considered to be income earned by the individual on the last day of that year."

(2) Subsection 1 applies from the taxation year 2007.

253. (1) Section 737.18.14 of the Act is amended, in the first paragraph,

(1) by inserting “, subject to section 737.18.16.1,” after “means” in the definition of “eligible activities”;

(2) by replacing “in relation to the activities carried on in the course of the business” in the definition of “recognized business” by “in relation to the eligible activities carried on in the course of carrying on the business”.

(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 29 June 2006.

254. (1) The Act is amended by inserting the following section after section 737.18.16:

“737.18.16.1. Subject to section 737.18.16, if, at a particular time, the activities carried on in Québec by a person or partnership in relation to a business diminish or cease and it may reasonably be considered that, as a result, a corporation or another partnership begins, after the particular time, to carry on similar activities in the course of carrying on a recognized business, in relation to a major investment project, or increases the scope of similar activities carried on in the course of carrying on such a business, those activities or portions of activities are deemed not to be eligible activities of the corporation or of the other partnership carried on in the course of carrying on a recognized business, in relation to the major investment project.”

(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 29 June 2006.

255. (1) Section 737.18.18 of the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

““reduction factor” of a qualified corporation for a taxation year means the reduction factor specified in the qualification certificate issued by Investissement Québec to the qualified corporation for the year for the purposes of this Title or, in the absence of such a specification, zero;”

(2) Subsection 1 applies to a taxation year that ends after 31 December 2007.

256. (1) Section 737.18.26 of the Act is amended

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

“ $[75\% \times (A - B)] \times \{1 - [(C - \$20,000,000)/\$10,000,000]\} \times (1 - D)$.”;

(2) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) D is the corporation’s reduction factor for the year.”;

(3) by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) it encloses the prescribed form containing prescribed information and a copy of the qualification certificate issued to it for the year by Investissement Québec for the purposes of this Title with the fiscal return it is required to file for the year under section 1000; and”.

(2) Subsection 1 applies to a taxation year that ends after 31 December 2007. However, when section 737.18.26 of the Act applies to a taxation year that includes that date, it is to be read

(1) as if the formula in the first paragraph was replaced by the following formula:

“ $\{[(A - B) \times C] + [(A - B) \times D \times (1 - E)]\} \times [1 - (F/\$10,000,000)]$.”;

(2) as if subparagraphs *c* and *d* of the second paragraph were replaced by the following subparagraphs:

“(c) C is the product obtained by multiplying 75% by the proportion that the number of days in the year that precede 1 January 2008 is of the number of days in the year;

“(d) D is the product obtained by multiplying 75% by the proportion that the number of days in the year that follow 31 December 2007 is of the number of days in the year;” and

(3) as if the following subparagraphs were added after subparagraph *d* of the second paragraph:

“(e) E is the corporation’s reduction factor for the year; and

“(f) F is the amount by which the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24, exceeds \$20,000,000.”

257. (1) Section 737.18.34 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of subparagraph *b* of the second paragraph, the following rules apply:

(a) if the individual is a member of a partnership in a taxation year, the individual’s share of the income or loss of the partnership for a fiscal period that ended in the year must be considered to be earned or sustained during the part of the year referred to in that subparagraph *b* if the fiscal period ends in that part of the year, and to be earned or sustained during another part of the year if the fiscal period ends in that other part of the year; and

(b) if the individual includes an amount in computing the individual’s income for a taxation year under section 313.11, the amount must be considered to be income earned by the individual on the last day of that year.”

(2) Subsection 1 applies from the taxation year 2007.

258. (1) Section 750 of the Act is amended

(1) by replacing “\$27,635” in paragraph *a* by “\$37,500”;

(2) by replacing “\$55,280” and “\$27,635” in paragraph *b* by “\$75,000” and “\$37,500”, respectively;

(3) by replacing “\$55,280” in paragraph *c* by “\$75,000”.

(2) Subsection 1 applies from the taxation year 2008.

259. (1) Section 750.1 of the Act is amended, in the portion before paragraph *a*, by inserting “752.0.18.13.1,” after “752.0.18.10,” and by inserting “, 776.41.14, 776.41.21” after “770”.

(2) Subsection 1 applies from the taxation year 2007.

260. (1) Section 750.2 of the Act is amended

(1) by replacing the portion of the first paragraph before the formula by the following:

“**750.2.** Each of the amounts referred to in the fourth paragraph that must be used for a taxation year subsequent to the taxation year 2007 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 so used by the factor determined by the formula”;

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

“If the factor determined by the formula in the first paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4.”;

(3) by replacing the third paragraph by the following paragraph:

“The amounts to which the first paragraph refers are

(a) the amounts of \$37,500 and \$75,000, wherever they are mentioned in section 750;

(b) the amount of \$10,215 mentioned in section 752.0.0.1;

(c) the amounts of \$1,860 and \$2,705 mentioned in section 752.0.1;

(d) the amount of \$29,290 mentioned in section 752.0.7.1;

(e) the amounts of \$1,180 and \$1,465, wherever they are mentioned in section 752.0.7.4;

(f) the amount of \$2,295 mentioned in section 752.0.14; and

(g) the amounts of \$6,650 and \$1,860, wherever they are mentioned in section 776.41.14.”;

(4) by striking out the fourth paragraph.

(2) Subsection 1 applies from the taxation year 2008. However, when section 750.2 of the Act applies to the taxation year 2008, it is to be read without reference to subparagraphs *a* and *b* of the fourth paragraph.

(3) In addition, when section 750.2 of the Act applies to the taxation year 2007, it is to be read without reference to subparagraphs *c* to *f* of the third paragraph.

261. (1) Section 752.0.0.1 of the Act is amended

(1) by replacing “the total of \$6,275 and the complementary amount for the year” in the first paragraph by “\$10,215”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies from the taxation year 2008.

262. (1) Section 752.0.0.2 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2008.

263. (1) Section 752.0.0.3 of the Act is amended

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

“752.0.0.3. If an individual is resident in Québec on the last day of a taxation year and is the beneficiary of a covered benefit attributable to that year, the amount in dollars referred to in section 752.0.0.1 that would otherwise be taken into account in computing the amount deductible by the individual for the year under section 752.0.0.1, with reference to section 750.2, is to be reduced by the aggregate of all amounts each of which is an amount determined for the year under any of sections 752.0.0.4 to 752.0.0.6.”;

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

“For the purposes of the first paragraph, if an individual dies or ceases to be resident in Canada in a taxation year, the last day of the individual’s taxation year is the day on which the individual died or the last day on which the individual was resident in Canada.”

(2) Subsection 1 applies from the taxation year 2008. However, when the first paragraph of section 752.0.0.3 of the Act applies to the taxation year 2008, it is to be read without reference to “, with reference to section 750.2”.

264. (1) Section 752.0.0.4 of the Act is amended

(1) by replacing subparagraph *j* of the second paragraph by the following subparagraph:

“(j) *J* is the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2, to the extent that the amount is used by the Commission de la santé et de la sécurité du travail to establish the weighted net income for the purpose of computing, for the particular day, the covered benefit attributable to the year; and”;

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

“For the purposes of subparagraph ii of subparagraph *k* of the second paragraph, “recognized amounts used to establish the weighted net income from a suitable employment or employment held”, for a particular day, means the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2, to the extent that the amount is used by the Commission de la santé et de la sécurité du travail to establish the weighted net income from a suitable employment or employment held, for the particular day.”

(2) Subsection 1 applies from the taxation year 2008. However, when subparagraph *j* of the second paragraph and the fourth paragraph of section 752.0.0.4 of the Act apply to the taxation year 2008, they are to be read without reference to “, with reference to section 750.2”.

265. (1) Section 752.0.0.5 of the Act is amended

(1) by replacing subparagraph *h* of the second paragraph by the following subparagraph:

“(*h*) H is the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2, to the extent that the amount is used by the Société de l’assurance automobile du Québec to establish the weighted net income for the purpose of computing, for the particular day, the covered benefit attributable to the year; and”;

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

“For the purposes of subparagraph ii of subparagraph *i* of the second paragraph, “recognized amounts used to establish the weighted net income from a suitable employment or employment held”, for a particular day, means the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2, to the extent that the amount is used by the Société de l’assurance automobile du Québec to establish the weighted net income from a suitable employment or employment held, for the particular day.”

(2) Subsection 1 applies from the taxation year 2008. However, when subparagraph *h* of the second paragraph and the fourth paragraph of section 752.0.0.5 of the Act apply to the taxation year 2008, they are to be read without reference to “, with reference to section 750.2”.

266. (1) Section 752.0.0.6 of the Act is amended

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

“**752.0.0.6.** If section 752.0.0.3 applies to an individual in respect of a covered benefit attributable to a taxation year and the amount of which is determined by an entity, other than the Commission de la santé et de la sécurité du travail and the Société de l’assurance automobile du Québec, there must be included in computing, for that year, the aggregate referred to in the first paragraph of section 752.0.0.3, an amount equal to the aggregate of all amounts each of which is, for each day of the year for which the covered benefit is determined (in this section referred to as the “particular day”), equal to the lesser of the amounts determined for the particular day by the following formulas:

$$(a) \{[(A \times B \times C/D) - (A \times E \times F/D)] \times (1 - G)\} - H/D; \text{ and}$$

$$(b) \{[(B \times I/D) - J] \times (1 - G)\} - H/D.”;$$

(2) by replacing subparagraphs *b* and *c* of the second paragraph by the following subparagraphs:

“(b) B is the percentage that applies to the income insured by the public compensation plan for the purpose of determining, for the particular day, the covered benefit attributable to the year;

“(c) C is the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with the public compensation plan, the amount that would be the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, if it were adjusted according to the same rules as those applicable to the covered benefit;”;

(3) by replacing subparagraph *e* of the second paragraph by the following subparagraph:

“(e) E is,

i. if only a portion of the income, other than the recognized income on the date of the event giving rise to the covered benefit attributable to the year, is taken into consideration for the purpose of determining, for the particular day, the covered benefit attributable to the year, the percentage attributed under the public compensation plan in respect of that income, and

ii. in any other case, 100%;”;

(4) by adding the following subparagraphs after subparagraph *e* of the second paragraph:

“(f) F is the annual gross revenue from a suitable employment or employment held, for the particular day;

“(g) G is the percentage that applies for the purpose of reducing, for the particular day, the covered benefit attributable to the year;

“(h) H is the amount obtained by multiplying the percentage determined for the year under subparagraph *a* by the amount that is, in determining, for the particular day, the covered benefit attributable to the year, used to reduce the amount of that covered benefit;

“(i) I is,

i. if the taxation year is the year 2005, \$9,330,

ii. if the taxation year is the year 2006, \$9,555,

iii. if the taxation year is the year 2007, \$9,745,

iv. if the taxation year is the year 2008, \$10,215, and

v. if the taxation year is the year 2009 or a subsequent year, the amount in dollars referred to in section 752.0.0.1 that is applicable for the year, with reference to section 750.2; and

“(j) J is the lesser of

i. the amount obtained by multiplying the percentage determined for the year under subparagraph *a* by the amount obtained by multiplying the percentage determined for the year under subparagraph *e* by the amount obtained by dividing the annual gross revenue from a suitable employment or employment held, for the particular day, by the number of days in the year, and

ii. the amount obtained by multiplying the percentage determined for the year under subparagraph *e* by the amount obtained by dividing the amount determined for the year under subparagraph *i* by the number of days in the year.”;

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

“For the purposes of subparagraph *f* and subparagraph *i* of subparagraph *j* of the second paragraph, “annual gross revenue from a suitable employment or employment held”, for a particular day, means the annual gross revenue relating to a suitable employment or employment held, including any other amount that replaces work income, that is taken into account in determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with the public compensation plan, the amount that would be the annual gross revenue relating to a suitable employment or employment held that would be taken into account in determining, for the particular day, the covered benefit attributable to the year if, from the year for which that gross revenue was last established, it were adjusted according to the same rules as those applicable to the covered benefit.”

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

267. (1) Section 752.0.1 of the Act is amended

(1) by striking out paragraphs *b* and *c*;

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

“(d) for each person who is under 18 years of age throughout the year and who is a child of the individual if the person is a dependant of the individual in the year and if the person is not a person in respect of whom the individual’s eligible spouse for the year, within the meaning of sections 776.41.1 to 776.41.4, deducts an amount under section 776.41.5 from the eligible spouse’s tax otherwise payable for the year under this Part, \$1,860 in respect of each

completed term, without exceeding two, which began in the year and during which the person was in full-time attendance at an educational institution designated by the Minister of Education, Recreation and Sports for the purposes of the loans and bursaries program for full-time studies in vocational training at the secondary level and for full-time studies at the postsecondary level established under the Act respecting financial assistance for education expenses (chapter A-13.3), where the person was enrolled in an educational program referred to in section 752.0.2.1; and”;

(3) by striking out paragraph *e*;

(4) by replacing “\$2,550” in the portion of paragraph *f* before subparagraph *i* by “\$2,705”;

(5) by replacing subparagraph *v* of paragraph *f* by the following subparagraph:

“*v.* is not a person in respect of whom

(1) the individual’s eligible spouse for the year, within the meaning of sections 776.41.1 to 776.41.4, deducts an amount under section 776.41.5 from the eligible spouse’s tax otherwise payable for the year under this Part, or

(2) an individual deducts an amount under section 776.41.14 from the individual’s tax otherwise payable for the year under this Part;”.

(2) Subsection 1 applies from the taxation year 2007.

268. (1) Section 752.0.1.1 of the Act is replaced by the following section:

“**752.0.1.1.** If, for the purpose of establishing the amount that an individual may deduct from the individual’s tax otherwise payable for a taxation year under section 752.0.1, the individual includes, in the aggregate referred to in that section, an amount under paragraph *f* of that section in respect of a person who reaches 18 years of age in the year, the amount that would otherwise be applicable for the year under that paragraph is to be replaced by the proportion of that amount that the number of months in the year that follow the month in which that person reaches 18 years of age is of 12.”

(2) Subsection 1 applies from the taxation year 2007.

269. (1) Section 752.0.1.2 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2007.

270. (1) Section 752.0.2 of the Act is replaced by the following section:

“752.0.2. The amount to which an individual is entitled under section 752.0.1 in respect of one person for a taxation year must be reduced by an amount equal to 80% of the amount that is the person’s income for the year under this Part or, if the person was not resident in Canada throughout the year, that would be the person’s income for the year under this Part, computed as if the person had been resident in Québec and in Canada throughout the year or, if the person died in the year, throughout the period of the year preceding the time of death.

For the purposes of the first paragraph, the income of a person for a taxation year under this Part must be computed without reference to paragraph *g* of section 312 and Chapter VII.1 of Title VI of Book III.”

(2) Subsection 1 applies from the taxation year 2007.

271. (1) Section 752.0.4 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2007.

272. (1) Section 752.0.5.2 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2007.

273. (1) Section 752.0.7 of the Act is amended by replacing “752.0.5.2” wherever it appears in the portion before paragraph *b* by “752.0.3”.

(2) Subsection 1 applies from the taxation year 2007.

274. (1) Section 752.0.7.1 of the Act is amended by replacing “\$27,635” in the definition of “family income” by “\$29,290”.

(2) Subsection 1 applies from the taxation year 2007.

275. (1) Section 752.0.7.4 of the Act is amended

(1) by replacing “\$1,115” in the portion of subparagraph *i* of paragraph *a* before subparagraph 2 by “\$1,180”;

(2) by replacing subparagraph 2 of subparagraph *i* of paragraph *a* by the following subparagraph:

“(2) the individual ordinarily lives, throughout the year or, if the individual dies in the year, throughout the period of the year before the time of death, in a self-contained domestic establishment maintained by the individual and in which no person, other than the individual, a person under 18 years of age or a person of whom the individual is the father or mother and who is an eligible

student for the year, within the meaning of section 776.41.12, lives during the year or, if the individual dies in the year, during the period of the year before the time of death, and”;

(3) by inserting the following subparagraph after subparagraph i of paragraph *a*:

“i.1. \$1,465, if the individual complies with the conditions set out in subparagraphs 2 and 3 of subparagraph i and

(1) the individual lives in the year with an eligible student referred to in subparagraph 2 of subparagraph i, and

(2) at the end of the year or on the date of the individual’s death, the individual has no child in respect of whom the individual is entitled to an amount deemed under section 1029.8.61.18, for the last month of the year, to be an overpayment of the individual’s tax payable;”;

(4) by replacing “\$1,000” in subparagraph ii of paragraph *a* by “\$1,500”;

(5) by replacing “\$1,115” in the portion of subparagraph i of paragraph *b* before subparagraph 2 by “\$1,180”;

(6) by replacing subparagraph 2 of subparagraph i of paragraph *b* by the following subparagraph:

“(2) the eligible spouse ordinarily lives, throughout the year, in a self-contained domestic establishment maintained by the eligible spouse and in which no person, other than the eligible spouse, a person under 18 years of age or a person of whom the eligible spouse is the father or mother and who is an eligible student for the year, within the meaning of section 776.41.12, lives during the year, and”;

(7) by inserting the following subparagraph after subparagraph i of paragraph *b*:

“i.1. \$1,465, if the eligible spouse complies with the conditions set out in subparagraphs 2 and 3 of subparagraph i and

(1) the eligible spouse lives in the year with an eligible student referred to in subparagraph 2 of subparagraph i, and

(2) at the end of the year or on the date of the eligible spouse’s death, the eligible spouse has no child in respect of whom the eligible spouse is entitled to an amount deemed under section 1029.8.61.18, for the last month of the year, to be an overpayment of the eligible spouse’s tax payable;”;

(8) by replacing “\$1,000” in subparagraph ii of paragraph *b* by “\$1,500”.

(2) Subsection 1 applies from the taxation year 2007.

276. (1) The Act is amended by inserting the following section after section 752.0.7.4:

“752.0.7.4.1. If, for the purpose of establishing the amount that an individual may deduct from the individual’s tax otherwise payable for a taxation year under section 752.0.7.4, the individual includes, in the aggregate referred to in that section, a particular amount under subparagraph i.1 of paragraph *a* or *b* of section 752.0.7.4 and the individual or the individual’s eligible spouse for the year was entitled to receive, for a month of the year, an amount deemed under section 1029.8.61.18 to be an overpayment of their tax payable for the year, the particular amount that would otherwise be applicable for the year under that paragraph is to be reduced by the proportion of that particular amount that the number of months in the year in respect of which the individual or the individual’s eligible spouse was entitled to such a deemed amount is of 12.”

(2) Subsection 1 applies from the taxation year 2007.

277. (1) Section 752.0.10 of the Act is amended

(1) by replacing “For the purposes of this chapter, the amounts” in the portion before paragraph *a* by “The amounts”;

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

“(d) the amount by which a particular amount required to be included in computing the individual’s income for the year exceeds the amount by which the particular amount exceeds the aggregate of all amounts each of which is deducted otherwise than under the first paragraph of section 336.11 by the individual for the year in respect of that particular amount;”;

(3) by inserting the following paragraph after paragraph *e*:

“(e.1) a payment, other than a payment under the Judges Act (Revised Statutes of Canada, 1985, chapter J-1) or the Lieutenant Governors Superannuation Act (Revised Statutes of Canada, 1985, chapter L-8), received out of or under an unfunded supplemental plan or arrangement, being a plan or arrangement where

i. the payment was in respect of services rendered to an employer by the individual or the individual’s spouse or former spouse as an employee, and

ii. the plan or arrangement would have been a retirement compensation arrangement or an employee benefit plan had the employer made a contribution in respect of the payment to a trust governed by the plan or arrangement; or”.

(2) Subsection 1 applies from the taxation year 2007.

278. (1) The Act is amended by inserting the following section after section 752.0.10:

“752.0.10.0.1. For the purposes of section 752.0.8, a payment in respect of a life annuity under a pension plan is deemed to include a payment in respect of bridging benefits, being benefits payable under a registered pension plan on a periodic basis and not less frequently than annually to an individual if

(a) the individual or the individual’s spouse or former spouse was a member, within the meaning of section 965.0.1, of the registered pension plan;

(b) the benefits are payable for a period that ends no later than the end of the month following the month in which the member reaches 65 years of age or would have reached that age but for the member’s death; and

(c) the amount, expressed on an annual basis, of the benefits payable to the individual for a calendar year does not exceed the total of the maximum amount of benefits payable for that year under Part I of the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9) and the maximum amount of benefits, other than disability, death or survivor benefits, payable for that year under either the Act respecting the Québec Pension Plan (chapter R-9) or a similar plan within the meaning of paragraph *u* of section 1 of that Act.”

(2) Subsection 1 applies from the taxation year 2007.

279. (1) Section 752.0.10.1 of the Act is amended

(1) by replacing “the fair market value of a gift, other than a gift the fair market value of which is included in the total cultural gifts” in the definition of “total Crown gifts” in the first paragraph by “the eligible amount of a gift, other than a gift described in the definition of “total cultural gifts””;

(2) by replacing the portion of the definition of “total charitable gifts” in the first paragraph before paragraph *a* by the following:

““total charitable gifts” of an individual for a taxation year means the aggregate of all amounts each of which is the eligible amount of a gift, other than a gift described in the definitions of “total Crown gifts” of the individual for the year, “total cultural gifts” of the individual for the year, “total gifts of qualified property” of the individual for the year and “total musical instrument gifts” of the individual for the year, made by the individual in the year or in any of the five preceding taxation years, if the conditions set out in section 752.0.10.2 are met in respect of that amount, to”;

(3) by inserting the following paragraph after paragraph *e* of the definition of “total charitable gifts” in the first paragraph:

“(e.0.1) a municipal or public body performing a function of government in Canada,”;

(4) by replacing the portion of the definition of “total gifts of qualified property” in the first paragraph before paragraph *a* by the following:

““total gifts of qualified property” of an individual for a taxation year means the aggregate of all amounts each of which is the eligible amount of a gift the fair market value of which is certified by the Minister of Sustainable Development, Environment and Parks, other than a gift described in the definitions of “total Crown gifts” of the individual for the year, “total cultural gifts” of the individual for the year and “total musical instrument gifts” of the individual for the year, made by the individual in the year or in any of the five preceding taxation years, if the conditions set out in section 752.0.10.2 are met in respect of that amount, to”;

(5) by replacing “or a municipality in Québec” in paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph by “, a municipality in Québec or a municipal or public body performing a function of government in Québec”;

(6) by replacing “any other public body exercising government functions” in paragraph *d* of the definition of “total gifts of qualified property” in the first paragraph by “a municipal or public body performing a function of government”;

(7) by replacing “the fair market value of a gift, other than a gift the fair market value of which is included” in the portion of the definition of “total cultural gifts” in the first paragraph before paragraph *a* by “the eligible amount of a gift, other than a gift the eligible amount of which is included”;

(8) by replacing “the fair market value” in the portion of the definition of “total musical instrument gifts” in the first paragraph before paragraph *a* by “the eligible amount”;

(9) by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) B is the aggregate of all amounts each of which is equal to that proportion of the individual’s taxable capital gain for the year in respect of a gift made by the individual in the year and in respect of which gift an eligible amount is included in the individual’s total charitable gifts for the year, that the eligible amount of the gift is of the individual’s proceeds of disposition in respect of the gift;”;

(10) by replacing subparagraph ii of subparagraph *d* of the fourth paragraph by the following subparagraph:

“ii. the aggregate of the amounts determined in respect of a disposition that is the making of a gift of a property of the class made by the individual in the year and in respect of which gift an eligible amount is included in the individual’s total charitable gifts for the year, each of which is equal to the lesser of

(1) that proportion of the amount by which the proceeds of disposition of the property exceed any outlays made or expenses incurred by the individual for the purpose of making the disposition, that the eligible amount of the gift is of the individual’s proceeds of disposition in respect of the gift, and

(2) that proportion of the capital cost to the individual of the property that the eligible amount of the gift is of the individual’s proceeds of disposition in respect of the gift; and”.

(2) Paragraphs 1, 2, 4, 7, 9 and 10 of subsection 1 apply in respect of a gift made after 20 December 2002. However,

(1) when the portion of the definition of “total charitable gifts” in the first paragraph of section 752.0.10.1 of the Act before paragraph *a* applies in respect of a gift made before 24 March 2006, it is to be read as if “, “total gifts of qualified property” of the individual for the year and “total musical instrument gifts”” was replaced by “and “total gifts of qualified property””; and

(2) when the portion of the definition of “total gifts of qualified property” in the first paragraph of section 752.0.10.1 of the Act before paragraph *a* applies

(*a*) in respect of a gift made before 24 March 2006, it is to be read as if “, “total cultural gifts” of the individual for the year and “total musical instrument gifts”” was replaced by “and “total cultural gifts””; and

(*b*) before 19 April 2006, it is to be read as if “Minister of Sustainable Development, Environment and Parks” was replaced by “Minister of the Environment”.

(3) Paragraphs 3 and 5 of subsection 1 apply in respect of a gift made after 8 May 2000.

(4) Paragraph 6 of subsection 1 applies in respect of a gift made after 5 July 2001.

(5) Paragraph 8 of subsection 1 applies in respect of a gift made after 23 March 2006.

280. (1) Section 752.0.10.3 of the Act is amended by replacing “the fair market value” in the portion before paragraph *a* by “the eligible amount”.

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

281. (1) Section 752.0.10.11 of the Act is amended by replacing “any gift made in the name of the partnership is deemed to be a gift” by “the eligible amount of a gift made in the name of the partnership is deemed to be the eligible amount of a gift”.

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

282. (1) Section 752.0.10.11.2 of the Act is replaced by the following section:

“752.0.10.11.2. If, at any given time, an individual makes a gift of a work of art referred to in section 752.0.10.11.1 to a donee referred to in that section, the lesser of the amount that may reasonably be considered as the consideration for the disposition by the donee of the work of art and its fair market value at the time of the disposition, is deemed, for the purposes of the definition of “total charitable gifts” in the first paragraph of section 752.0.10.1, to be the fair market value for the purpose of computing the eligible amount of the gift at the given time, for the purposes of section 752.0.10.12, to be the fair market value of the capital property at the given time and, for the purposes of section 752.0.10.13, to be the fair market value of the work of art at the given time.”

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

283. (1) Section 752.0.10.12 of the Act is replaced by the following section:

“752.0.10.12. The rule set out in the second paragraph applies if, at any time, an individual makes a gift of a capital property to a donee described in the definitions of “total charitable gifts”, “total Crown gifts” and “total gifts of qualified property” in the first paragraph of section 752.0.10.1 or, if the individual is not resident in Canada, a gift of an immovable property situated in Canada to a prescribed donee who provides an undertaking, in a form satisfactory to the Minister, to the effect that the property will be held for use in the public interest, the individual or the individual’s legal representative designates, after 19 December 2006 and in accordance with subsection 6 of section 118.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), an amount in respect of the gift, and, at that time, the fair market value of the capital property or immovable property exceeds

(a) in the case of a depreciable property of a prescribed class, the lesser of the undepreciated capital cost of that class at the end of the taxation year of the individual that includes that time, determined without reference to the proceeds of disposition determined in respect of the property under the second paragraph, and the adjusted cost base to the individual of the property immediately before that time; and

(b) in any other case, the adjusted cost base to the individual of the capital property or immovable property immediately before that time.

The lesser of the fair market value of the capital property or immovable property otherwise determined and the greatest of the following amounts, is deemed to be both the individual's proceeds of disposition of the capital property or immovable property and, for the purposes of section 7.21, the fair market value of the gift:

(a) in the case of a gift made after 20 December 2002, the amount of the advantage in respect of the gift;

(b) the amount determined under subparagraph *a* or *b* of the first paragraph in respect of the capital property or immovable property; and

(c) the amount designated in respect of the gift in accordance with subsection 6 of section 118.1 of the Income Tax Act.

Chapter V.2 of Title II of Book I applies in relation to a designation made under subsection 6 of section 118.1 of the Income Tax Act or in relation to a designation made under this section before 20 December 2006.”

(2) Subsection 1 applies in respect of a gift made after 31 December 1999. However, when section 752.0.10.12 of the Act applies before 20 December 2006, it is to be read

(1) as if the portion of the first paragraph before subparagraph *a* was replaced by the following:

“752.0.10.12. The rule set out in the second paragraph applies if, at any time, an individual makes a gift of a capital property to a donee described in the definitions of “total charitable gifts”, “total Crown gifts” and “total gifts of qualified property” in the first paragraph of section 752.0.10.1 or, if the individual is not resident in Canada, a gift of an immovable property situated in Canada to a prescribed donee who provides an undertaking, in a form satisfactory to the Minister, to the effect that the property will be held for use in the public interest, the individual or the individual's legal representative designates an amount in respect of the gift in the fiscal return which must be filed by or for the individual under section 1000 for the year in which the gift is made, and, at that time, the fair market value of the capital property or immovable property exceeds”;

(2) as if, subject to subsection 3, the portion of the second paragraph before subparagraph *a* was replaced by the following:

“The designated amount is deemed to be both the individual's proceeds of disposition of the capital property or immovable property and, for the purposes of section 7.21, the fair market value of the gift, but the designated amount may not exceed the fair market value of the capital property or immovable property otherwise determined and may not be less than the greater of”; and

(3) without reference to subparagraph *c* of the second paragraph and the third paragraph.

(3) When section 752.0.10.12 of the Act applies in respect of a gift made after 31 December 1999 and before 21 December 2002, it is to be read as if “7.21” in the portion of the second paragraph before subparagraph *a* was replaced by “752.0.10.1”.

284. (1) Section 752.0.10.13 of the Act is amended

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

“(b) if the individual or the individual’s legal representative designates, after 19 December 2006 and in accordance with subsection 7 of section 118.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), an amount in respect of the gift, the lesser of the fair market value of the work of art otherwise determined and the greatest of the amount of the advantage in respect of the gift, the cost amount to the individual of the work of art and the amount designated in respect of the gift in accordance with that subsection 7 is deemed to be both the individual’s proceeds of disposition of the work of art and, for the purposes of section 7.21, the fair market value of the gift.”;

(2) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to a designation made under subsection 7 of section 118.1 of the Income Tax Act or in relation to a designation made under this section before 20 December 2006.”

(2) Paragraph 1 of subsection 1 applies in respect of a gift made after 20 December 2002. However, when section 752.0.10.13 of the Act applies before 20 December 2006, it is to be read as if paragraph *b* was replaced by the following paragraph:

“(b) the individual or the individual’s legal representative may designate in the fiscal return required to be filed by or for the individual under section 1000 for the year in which the gift is made, an amount that is deemed to be for the individual, the proceeds of disposition of the work of art and, for the purposes of section 7.21, the fair market value of the gift, that must not exceed the fair market value nor be less than the greater of the amount of the advantage in respect of the gift and the cost amount to the individual of the work of art.”

(3) Paragraph 2 of subsection 1 has effect from 20 December 2006.

285. (1) Section 752.0.10.14 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the individual is deemed to have received, at that time, proceeds of disposition equal to the greater of the cost amount to the individual of the work of art at that time and the amount of the advantage in respect of the gift.”

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

286. (1) Section 752.0.10.15.1 of the Act is amended by replacing “the amount of the fair market value of that gift” by “the eligible amount of that gift”.

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

287. (1) Section 752.0.10.16 of the Act is amended

(1) by replacing paragraphs *b* and *c* by the following paragraphs:

“(b) if the security ceases to be a non-qualifying security of the individual at a subsequent time that is within 60 months after the particular time and the donee has not disposed of the security at or before the subsequent time, the individual is deemed to have made a gift to the donee of property at the subsequent time and the fair market value of the property is deemed to be the lesser of the fair market value of the security at the subsequent time and the fair market value of the security at the particular time that would, but for this section, have been included in the individual’s total charitable gifts or total Crown gifts for a taxation year; and

“(c) if the security is disposed of by the donee within 60 months after the particular time and paragraph *b* does not apply to the security, the individual is deemed to have made a gift to the donee of a property at the time of the disposition and the fair market value of the property is deemed to be the lesser of the fair market value of any consideration (other than a non-qualifying security of the individual or a property that would be a non-qualifying security of the individual if the individual were alive at the time of the disposition) received by the donee for the security and the fair market value of the security at the particular time that would, but for this section, have been included in the individual’s total charitable gifts or total Crown gifts for a taxation year;”;

(2) by striking out paragraph *d*.

(2) Paragraph 1 of subsection 1 applies in respect of a gift made after 20 December 2002.

(3) Paragraph 2 of subsection 1 has effect from 20 December 2006.

288. (1) Section 752.0.11.1 of the Act is amended

(1) by inserting “in writing” after “certified” in the following provisions:

— paragraph *h*;

— paragraph *i*;

— paragraph *k*;

(2) by replacing “has been certified by a practitioner” in paragraphs *l* and *n* by “has been certified in writing by a practitioner”.

(2) Subsection 1 applies in respect of a certification made after 20 December 2002.

289. (1) Section 752.0.14 of the Act is amended by replacing “\$2,250” in the portion of the first paragraph before subparagraph *a* by “\$2,295”.

(2) Subsection 1 applies from the taxation year 2007.

290. (1) Section 752.0.18.10 of the Act is amended by replacing “by the aggregate of” in the portion before paragraph *a* by “by the amount by which the amount determined under section 752.0.18.13.1 for the year is exceeded by the aggregate of”.

(2) Subsection 1 applies from the taxation year 2007.

291. (1) The Act is amended by inserting the following section after section 752.0.18.13:

“**752.0.18.13.1.** The amount to which the portion of section 752.0.18.10 before paragraph *a* refers, for a taxation year and in relation to an individual, is equal to the aggregate of all amounts each of which is determined by the formula

A/B.

In the formula in the first paragraph,

(a) A is an amount transferred by the individual to another individual, in accordance with section 776.41.21, for the year or for a preceding taxation year (in this paragraph referred to as the “transfer year”); and

(b) B is the percentage determined under section 750.1 for the transfer year.”

(2) Subsection 1 applies from the taxation year 2007.

292. (1) Section 752.0.22 of the Act is amended by inserting “776.41.14,” after “752.0.1,” and by inserting “776.41.21,” after “752.0.13.1.1,”.

(2) Subsection 1 applies from the taxation year 2007.

293. (1) Section 752.0.23.1 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2008.

294. (1) Section 752.0.24 of the Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraph ii by the following subparagraph:

“ii. such of the amounts as the individual would be allowed to deduct for the year under any of sections 752.0.0.1, 752.0.1 to 752.0.7 and 752.0.14 if the deduction were computed with each particular amount in dollars that is referred to in any of those sections and that would otherwise be applicable for the year, with reference to section 750.2, replaced by the proportion of the particular amount that the number of days in that period is of the number of days in the year, and as though that period were a whole taxation year; and”;

(2) by striking out subparagraph iii.

(2) Subsection 1 applies from the taxation year 2008.

295. (1) Section 752.0.24.1 of the Act is replaced by the following section:

“**752.0.24.1.** For the purposes of sections 752.0.0.4 to 752.0.0.6, if an individual to whom section 752.0.0.3 applies for a taxation year is resident in Canada only during part of the year, there shall be taken into account, as a covered benefit attributable to the year, only an amount that can reasonably be considered wholly attributable to any period in the year throughout which the individual was resident in Canada.”

(2) Subsection 1 applies from the taxation year 2008.

296. (1) Section 752.0.26 of the Act is replaced by the following section:

“**752.0.26.** If a separate fiscal return in respect of an individual is filed under any of sections 429, 681 and 1003 for a particular period and another fiscal return in respect of the same individual is filed under this Part for a period ending in the calendar year in which the particular period ends, for the purpose of computing the tax payable under this Part by the individual in such fiscal returns, the aggregate of the deductions claimed in all such returns under sections 752.0.7.1 to 752.0.18.15 must not exceed the aggregate of the deductions that could be claimed under those sections for the year in respect of the individual if no separate fiscal returns were filed under sections 429, 681 and 1003.”

(2) Subsection 1 applies from the taxation year 2008.

297. (1) Section 752.0.27 of the Act is amended

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

“(b) in the case of an amount that is deductible for such a taxation year under section 752.0.0.1 or 752.0.14, the amount is to be computed as if the particular amount in dollars that is referred to in that section and that would otherwise be applicable for such a taxation year, with reference to section 750.2, was replaced by the proportion of that particular amount that the number of days in that taxation year is of the number of days in the calendar year; and”;

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

(3) by replacing “any of paragraphs *b*, *c*, *e* and *f* of section 752.0.1” in the portion of the second paragraph before subparagraph *a* by “paragraph *f* of section 752.0.1”.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2008.

(3) Paragraph 3 of subsection 1 applies from the taxation year 2007.

298. (1) Section 752.0.27.1 of the Act is replaced by the following section:

“**752.0.27.1.** For the purposes of sections 752.0.0.4 to 752.0.0.6, if an individual becomes a bankrupt in a calendar year and section 752.0.0.3 applies in respect of the individual for each of the individual’s taxation years referred to in section 779 that end in the calendar year, there shall be taken into account, as a covered benefit attributable to any of those taxation years, only an amount that is wholly attributable to that taxation year.”

(2) Subsection 1 applies from the taxation year 2008.

299. (1) Section 752.14 of the Act is amended by striking out “766.6,”.

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

300. (1) Section 766.2 of the Act is amended by inserting the following subparagraph after subparagraph *a* of the first paragraph:

“(a.1) the individual is not required to include, by reason of the second paragraph of section 694.0.0.1, an amount in computing taxable income for the particular taxation year;”.

(2) Subsection 1 applies from the taxation year 2007.

301. (1) Section 766.2.1 of the Act is amended by replacing “subparagraph *a* or *c*” by “any of subparagraphs *a*, *a.1* and *c*”.

(2) Subsection 1 applies from the taxation year 2007.

302. (1) Section 766.12 of the Act is amended

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

“766.12. If section 766.9 applies to an individual in respect of a covered benefit attributable to the taxation year 2004 and the amount of which is determined by an entity, other than the Commission de la santé et de la sécurité du travail and the Société de l’assurance automobile du Québec, there must be included in computing, for that year, the aggregate referred to in the first paragraph of section 766.9, an amount equal to the aggregate of all amounts each of which is, for each day of the year for which the covered benefit is determined (in this section referred to as the “particular day”), equal to the lesser of the amounts determined for the particular day by the following formulas:

(a) $\{[(0.80 \times A \times B/C) - (0.80 \times D \times E/C)] \times (1 - F)\} - G/C$; and

(b) $\{[(A \times \$9,200/C) - H] \times (1 - F)\} - G/C$.”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) *A* is the percentage that applies to the income insured by the public compensation plan for the purpose of determining, for the particular day, the covered benefit attributable to the year;

“(b) *B* is the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with the public compensation plan, the amount that would be the annual gross revenue used as a basis for determining, for the particular day, the covered benefit attributable to the year, if it were adjusted according to the same rules as those applicable to the covered benefit;”;

(3) by adding the following after subparagraph *c* of the second paragraph:

“(d) *D* is

i. if only a portion of the income, other than the recognized income on the date of the event giving rise to the covered benefit attributable to the year, is taken into consideration for the purpose of determining, for the particular day, the covered benefit attributable to the year, the percentage attributed under the public compensation plan in respect of that income, and

ii. in any other case, 100%;

(e) E is the annual gross revenue from a suitable employment or employment held, for the particular day;

(f) F is the percentage that applies for the purpose of reducing, for the particular day, the covered benefit attributable to the year;

(g) G is the amount obtained by multiplying 0.80 by the amount that is, in determining, for the particular day, the covered benefit attributable to the year, used to reduce the amount of that covered benefit; and

(h) H is the lesser of

i. the amount obtained by multiplying 0.80 by the amount obtained by multiplying the percentage determined for the year under subparagraph *d* by the amount obtained by dividing the annual gross revenue from a suitable employment or employment held, for the particular day, by the number of days in the year, and

ii. the amount obtained by multiplying the percentage determined for the year under subparagraph *d* by the amount obtained by dividing \$9,200 by the number of days in the year.

For the purposes of subparagraph *e* and subparagraph i of subparagraph *h* of the second paragraph, “annual gross revenue from a suitable employment or employment held”, for a particular day, means the annual gross revenue relating to a suitable employment or employment held, including any other amount that replaces work income, that is taken into account in determining, for the particular day, the covered benefit attributable to the year, or, if the covered benefit attributable to the year is adjusted in accordance with the public compensation plan, the amount that would be the annual gross revenue relating to a suitable employment or employment held that would be taken into account in determining, for the particular day, the covered benefit attributable to the year if, from the year for which that gross revenue was last established, it were adjusted according to the same rules as those applicable to the covered benefit.”

(2) Subsection 1 applies from the taxation year 2004.

303. (1) Section 767 of the Act is amended by replacing the first paragraph by the following paragraph:

“**767.** An individual may deduct from the individual’s tax otherwise payable under this Part for a taxation year the aggregate of

(a) the amount obtained by multiplying $\frac{2}{5}$ by the amount the individual is required to include in computing the individual’s income for the year under subparagraph *a* of the second paragraph of section 497; and

(b) the amount obtained by multiplying 17.255/45 by the amount the individual is required to include in computing the individual's income for the year under subparagraph *b* of the second paragraph of section 497."

(2) Subsection 1 applies in respect of a dividend paid after 23 March 2006.

304. (1) Section 768 of the Act is replaced by the following section:

"768. The tax payable under this Part by an *inter vivos* trust, other than a mutual fund trust or a SIFT trust, is the greater of the tax payable on its taxable income for a taxation year determined under section 750 and the amount obtained by multiplying the percentage specified in section 750.1 for the year by its taxable income for the year."

(2) Subsection 1 has effect from 31 October 2006.

305. (1) Section 770 of the Act is amended by replacing the portion before paragraph *a* by the following:

"770. Despite section 750, the tax payable under this Part by a mutual fund trust, other than a SIFT trust, on its taxable income for a taxation year is equal to the greater of".

(2) Subsection 1 has effect from 31 October 2006.

306. (1) The Act is amended by inserting the following section after section 770:

"770.0.1. Despite section 750, the tax payable under this Part by a SIFT trust on its taxable income for a taxation year is equal to the amount of tax that would be payable by the trust under section 768 or 770 on its taxable income for the taxation year if

(a) section 768 or 770 applied to a SIFT trust; and

(b) the taxable income of the SIFT trust were equal to the amount by which its taxable income otherwise determined exceeds the amount determined in its respect for the year under paragraph *b* of the definition of "taxable distributions amount" in the first paragraph of section 1129.70."

(2) Subsection 1 has effect from 31 October 2006.

307. (1) Section 771 of the Act is amended, in subsection 1,

(1) by replacing paragraph *d.2* by the following paragraph:

"(*d.2*) in the case of a corporation other than a corporation referred to in paragraph *a*, to the amount by which the amount obtained by applying the basic rate determined in its respect for the year under section 771.0.2.3.1 to its

taxable income for the year exceeds, if the corporation has been throughout the year a Canadian-controlled private corporation, the amount obtained by applying the percentage determined in its respect for the year under section 771.0.2.4 to the amount determined in its respect for the year under section 771.2.1.2;”;

(2) by replacing the portion of paragraph *h* before subparagraph ii by the following:

“(h) despite paragraph *d.2*, in the case of a corporation other than a corporation referred to in paragraph *a*, for a taxation year for which it is a qualified corporation, to the amount by which the amount obtained by applying the basic rate determined in its respect for the year under section 771.0.2.3.1 to its taxable income for the year exceeds the aggregate of

i. the amount obtained by applying the basic rate determined in its respect for the year under section 771.0.2.3.1 to the amount determined in its respect for the year under section 771.8.3, and”;

(3) by striking out subparagraph ii of paragraph *h*;

(4) by replacing the portion of paragraph *j* before subparagraph ii by the following:

“(j) despite paragraph *d.2*, in the case of a corporation other than a corporation referred to in paragraph *a*, for a taxation year for which it is an exempt corporation, to the amount by which the amount obtained by applying the basic rate determined in its respect for the year under section 771.0.2.3.1 to its taxable income for the year exceeds the aggregate of

i. the amount obtained by applying the basic rate determined in its respect for the year under section 771.0.2.3.1 to the amount determined in its respect for the year under section 771.8.5, and”;

(5) by striking out subparagraph ii of paragraph *j*.

(2) Paragraphs 1, 3 and 5 of subsection 1 apply to a taxation year that begins after 20 February 2007. In addition, when subsection 1 of section 771 of the Act applies to a taxation year that ends after 20 February 2007 and that includes that date, it is to be read as if the portion of paragraph *d.2* before subparagraph i was replaced by the following:

“(d.2) in the case of a corporation other than a corporation referred to in paragraph *a*, to the amount by which the amount obtained by applying the basic rate determined in its respect for the year under section 771.0.2.3.1 to its taxable income for the year exceeds the aggregate of”.

(3) Paragraphs 2 and 4 of subsection 1 apply to a taxation year that ends after 20 February 2007.

(4) For the purposes of subparagraph *i* of subparagraph *a* of the first paragraph of section 1027 of the Act, for the purpose of computing the amount of a payment that a corporation that is a financial institution or an oil refining corporation, within the meaning assigned to those expressions by section 771.1 of the Act, as amended by section 312, is required to make under subparagraph *a* of the first paragraph of section 1027 of the Act, for a taxation year that ends after 31 May 2007 and includes that date, and under section 1038 of the Act, for the purpose of computing the interest provided for in that section that the corporation shall pay, if applicable, in respect of that payment, its estimated tax or its tax payable for that taxation year

(1) must, in respect of a payment that the corporation is required to make before 2 June 2007, be established on the assumption that the corporation is not a financial institution or an oil refining corporation; and

(2) is, in respect of a payment that the corporation is required to make after 1 June 2007, deemed to be equal to the total of that estimated tax or tax payable, computed on the assumption that the corporation is not a financial institution or an oil refining corporation, and the product obtained by multiplying, by the proportion that 12 is of the number of payments that the corporation is required to make, after 1 June 2007, for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act, the amount by which that estimated tax or tax payable, computed without reference to this subsection, exceeds that estimated tax or tax payable, computed on the assumption that the corporation is not a financial institution or an oil refining corporation.

308. (1) Section 771.0.2.2 of the Act is amended

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

“771.0.2.2. For the purposes of sections 771.2.1.2, 771.8.3 and 771.8.5, the amount that must be determined in respect of a corporation for a taxation year under this section is the amount determined in respect of the corporation for the year by the formula

$A/(B \times C)$.”;

(2) by adding the following subparagraph after subparagraph *b* of the second paragraph:

“(c) C is the basic rate determined in respect of the corporation for the year under section 771.0.2.3.1.”

(2) Subsection 1 applies to a taxation year that ends after 20 February 2007. However, when section 771.0.2.2 of the Act applies to such a taxation year that includes that date, it is to be read as if “771,” was inserted after “for the purposes of sections” in the first paragraph.

309. (1) Section 771.0.2.3 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 20 February 2007. In addition, when section 771.0.2.3 of the Act applies

(1) to a taxation year that ends before 21 February 2007, it is to be read

(a) as if subparagraph *c* of the first paragraph was replaced by the following subparagraph:

“(c) if the taxation year begins before 1 January 2009 and subparagraphs *a* and *b* do not apply, the total of the percentages each of which is the proportion of the base percentage for a calendar year that the number of days in the taxation year that are included in that calendar year is of the number of days in the taxation year; and”;

(b) as if “2005” in subparagraph *a* of the second paragraph was replaced by “2004 or 2005”; and

(2) to a taxation year that ends after 20 February 2007 and that includes that date, it is to be read as follows:

“771.0.2.3. The percentage referred to, in respect of a corporation for a taxation year, in subparagraph *i* of paragraph *d.2* of subsection 1 of section 771 or in subparagraph *ii* of paragraph *h* or *j* of that subsection 1 is equal to the proportion of 6.35% that the number of days in the taxation year that precede 21 February 2007 is of the number of days in the taxation year.”

310. (1) The Act is amended by inserting the following section after section 771.0.2.3:

“771.0.2.3.1. For the purposes of sections 771 and 771.0.2.2, the basic rate that must be determined in respect of a corporation for a taxation year under this section is equal to

(a) if the taxation year begins before 1 January 2009, the total of

i. the proportion of 16.25% that the number of days in the taxation year that precede 21 February 2007 is of the number of days in the taxation year,

ii. the proportion of 9.9% that the number of days in the taxation year that follow 20 February 2007 but precede 1 June 2007 is of the number of days in the taxation year,

iii. the proportion of 11.9% if the corporation is a financial institution or an oil refining corporation, or of 9.9% in any other case, that the number of days in the taxation year that follow 31 May 2007 but precede 1 January 2008 is of the number of days in the taxation year,

iv. the proportion of 11.9% if the corporation is a financial institution or an oil refining corporation, or of 11.4% in any other case, that the number of days in the taxation year that follow 31 December 2007 but precede 1 January 2009 is of the number of days in the taxation year, and

v. the proportion of 11.9% that the number of days in the taxation year that follow 31 December 2008 is of the number of days in the taxation year; and

(b) if the taxation year begins after 31 December 2008, 11.9%.”

(2) Subsection 1 applies to a taxation year that ends after 20 February 2007.

311. (1) Section 771.0.2.4 of the Act is replaced by the following section:

“771.0.2.4. For the purposes of section 771, the percentage that must be determined in respect of a corporation for a taxation year under this section is equal to

(a) if the taxation year begins before 1 January 2009, the total of

i. the proportion of 1.4% that the number of days in the taxation year that precede 24 March 2006 is of the number of days in the taxation year,

ii. the proportion of 1.9% that the number of days in the taxation year that follow 23 March 2006 but precede 1 June 2007 is of the number of days in the taxation year,

iii. the proportion of 3.9% if the corporation is a financial institution or an oil refining corporation, or of 1.9% in any other case, that the number of days in the taxation year that follow 31 May 2007 but precede 1 January 2008 is of the number of days in the taxation year,

iv. the proportion of 3.9% if the corporation is a financial institution or an oil refining corporation, or of 3.4% in any other case, that the number of days in the taxation year that follow 31 December 2007 but precede 1 January 2009 is of the number of days in the taxation year, and

v. the proportion of 3.9% that the number of days in the taxation year that follow 31 December 2008 is of the number of days in the taxation year; and

(b) if the taxation year begins after 31 December 2008, 3.9%.”

(2) Subsection 1 applies to a taxation year that ends after 20 February 2007. In addition, when section 771.0.2.4 of the Act applies to the taxation year 2006, it is to be read as if “2005” in subparagraph *a* of the second paragraph was replaced by “2004 or 2005” and as if “2005” in the portion of the third paragraph before subparagraph *a* was replaced by “2004, 2005”.

312. (1) Section 771.1 of the Act is amended

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

““financial institution” means a corporation referred to in paragraph *a* of section 1132;”;

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

““oil refining corporation” for a taxation year means a corporation that, at any time in the year after 31 May 2007, carries on an oil refining business or is the owner or lessee of property used in the carrying on of such a business by another corporation, a partnership or a trust with which the corporation is associated;”;

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

“For the purposes of the definition of “oil refining corporation” in the first paragraph, the following rules apply for the purpose of determining whether a corporation is associated with a partnership or a trust at any time:

(a) a partnership is deemed to be a corporation the taxation year of which corresponds to its fiscal period and all the voting shares in the capital stock of which are owned at that time by each member of the partnership in a proportion equal to the proportion that the member’s share of the income or loss of the partnership for its fiscal period that includes that time 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; and

(b) a trust is deemed to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this subparagraph *b* referred to as the “distribution date”), and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) if any such beneficiary’s share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if that time occurs before the distribution date, are owned at that time by the beneficiary, and

(2) if subparagraph 1 does not apply and if that time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. if a beneficiary's share of the accumulating income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at that time by the beneficiary, unless subparagraph i applies and that time occurs before the distribution date,

iii. in any case where subparagraph ii does not apply, are owned at that time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph i applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at that time by the person referred to in that section from whom a property of the trust or a property for which it was substituted was directly or indirectly received.”

(2) Subsection 1 applies to a taxation year that ends after 20 February 2007.

313. (1) Section 771.2.1.3 of the Act is amended

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

“For the purposes of the first paragraph and sections 771.2.1.4 to 771.2.1.8, if two corporations are deemed, under section 21.21, to be associated with each other at any time because they are associated, or deemed to be associated under section 21.21, at that time with the same corporation (in this paragraph referred to as the “third corporation”) and the third corporation is not a Canadian-controlled private corporation at that time or makes a valid election under subsection 2 of section 256 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006, in relation to its taxation year that includes that time, not to be associated with either of the other two corporations, the following rules apply:”;

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

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2 of section 256 of the Income Tax Act or in relation to an election made under the second paragraph before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

314. (1) Section 771.2.1.9 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) in respect of a financial institution, twice its paid-up capital determined for that year in accordance with Title II of Book III of Part IV;”.

(2) Subsection 1 applies to a taxation year that ends after 20 February 2007.

315. (1) Section 771.2.2 of the Act is amended

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

“771.2.2. For the purposes of sections 771.2.1.2 and 771.8.3 in respect of a corporation for a taxation year, the following rules apply:

(a) the excess amount described in paragraph *a* of section 771.2.1.2 is to be computed as if the corporation had, for the year;”;

(2) by replacing “; or carries on in Canada” in subparagraphs *i* and *ii* of paragraph *a* by “in Canada”;

(3) by replacing “in paragraph *d* of section 771.8.3 shall” in the portion of paragraph *b* before subparagraph *i* by “in subparagraph *d* of the first paragraph of section 771.8.3 is to”.

(2) Paragraphs 1 and 2 of subsection 1 apply to a taxation year that begins after 20 February 2007.

316. (1) Section 771.2.3 of the Act is amended by striking out “paragraphs *d.2* and *h* of subsection 1 of section 771 and” in the portion before paragraph *a*.

(2) Subsection 1 applies to a taxation year that begins after 20 February 2007.

317. (1) Sections 771.2.4 and 771.2.5 of the Act are amended by striking out “paragraphs *d.2* and *h* of subsection 1 of section 771 and”.

(2) Subsection 1 applies to a taxation year that begins after 20 February 2007.

318. (1) Section 771.2.6 of the Act is amended

(1) by striking out “paragraph *d.2* of subsection 1 of section 771 and” in the portion of the first paragraph before subparagraph *a*;

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

“ $75\% \times \{1 - [(A - \$20,000,000)/\$10,000,000]\} \times (1 - B)$.”;

(3) by replacing the third paragraph by the following paragraph:

“In the formula in the second paragraph,

(a) A is the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24; and

(b) B is the corporation’s reduction factor for the year, within the meaning assigned by the first paragraph of section 737.18.18.”

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 20 February 2007.

(3) Paragraphs 2 and 3 of subsection 1 apply to a taxation year that ends after 31 December 2007. However, when section 771.2.6 of the Act applies to a taxation year that includes that date, it is to be read

(1) as if the formula in the second paragraph was replaced by the following formula:

“ $\{[1 - (A/\$10,000,000)] \times B\} + \{[1 - (A/\$10,000,000)] \times C \times (1 - D)\}$.”; and

(2) as if the third paragraph was replaced by the following paragraph:

“In the formula in the second paragraph,

(a) A is the amount by which the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24, exceeds \$20,000,000;

(b) B is the product obtained by multiplying 75% by the proportion that the number of days in the year that precede 1 January 2008 is of the number of days in the year;

(c) C is the product obtained by multiplying 75% by the proportion that the number of days in the year that follow 31 December 2007 is of the number of days in the year; and

(d) D is the corporation’s reduction factor for the year, within the meaning assigned by the first paragraph of section 737.18.18.”

319. (1) Section 771.2.7 of the Act is amended by striking out “paragraphs *d.2* and *h* of subsection 1 of section 771 and” wherever it appears in the portion before paragraph *b*.

(2) Subsection 1 applies to a taxation year that begins after 20 February 2007.

320. (1) Section 771.6 of the Act is amended by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) in respect of a financial institution, a corporation referred to in paragraph *c* of section 1132 or a mining corporation that has not reached the production stage, its paid-up capital that would be determined in accordance with Book III of Part IV if no reference were made to sections 1138.0.1 and 1141.3;”.

(2) Subsection 1 applies to a taxation year that ends after 20 February 2007.

321. (1) Section 772.2 of the Act is amended by replacing “subparagraphs *i* and *ii* of paragraph *d.2* of subsection 1 of section 771, subparagraphs *i* to *ii.1* of paragraph *h* of that subsection 1 and subparagraphs *i* to *iii* of paragraph *j* of that subsection 1” in the definition of “tax otherwise payable” by “subparagraphs *i* and *ii.1* of paragraph *h* of subsection 1 of section 771 and subparagraphs *i* and *iii* of paragraph *j* of that subsection 1, and, in paragraph *d.2* of that subsection 1, the deduction provided for in respect of a Canadian-controlled private corporation”.

(2) Subsection 1 applies to a taxation year that begins after 20 February 2007.

322. Section 772.3 of the Act is amended by striking out “deemed to be”.

323. (1) Section 772.4 of the Act is amended by adding the following paragraph:

“For the purposes of section 772.9.1, if, in computing a taxpayer’s income from a business carried on by the taxpayer in Canada, an amount is included in respect of interest paid or payable to the taxpayer by a person resident in a foreign country, and the taxpayer has paid to the government of that country a non-business-income tax for the year with respect to the amount, the amount is deemed to be income from a source in that foreign country.”

(2) Subsection 1 applies in respect of an amount received after 27 February 2004.

324. (1) The Act is amended by inserting the following section after section 772.9.1:

“772.9.1.1. If an amount is deemed under section 603.1 to be a taxable dividend received by a person in a taxation year of the person in respect of a partnership, and it may reasonably be considered that all or part of the amount (in this section referred to as the “foreign-source portion”) is attributable to income of the partnership from a source in a foreign country, the person is deemed for the purposes of this chapter to have income from that source for the year equal to the amount determined by the formula

$$A \times B/C.$$

In the formula in the first paragraph,

(a) A is the amount included under section 497 in computing the person’s income for the year in respect of the taxable dividend;

(b) B is the foreign-source portion; and

(c) C is the amount of the taxable dividend deemed to be received by the person.”

(2) Subsection 1 has effect from 31 October 2006.

325. (1) Section 772.9.2 of the Act is amended by replacing “paragraph *c* of section 785.2” in the portion of the first paragraph before subparagraph *a* by “subparagraph *c* of the first paragraph of section 785.2”.

(2) Subsection 1 has effect from 20 December 2006.

326. Section 772.9.3 of the Act is amended, in the first paragraph in the French text,

(1) by replacing “d’une attribution” in the portion before subparagraph *a* by “d’une distribution”;

(2) by replacing “l’attribution” wherever it appears in the following provisions by “la distribution”:

— the portion before subparagraph *a*;

— the portion of subparagraph *a* before subparagraph *i*;

— subparagraph *b*;

(3) by replacing “attribué” in subparagraph *b* by “distribué”.

327. (1) Section 776.41.5 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of subparagraph *a* of the second paragraph, the following rules apply:

(a) an individual whose eligible spouse for a taxation year transfers for the year an amount to another individual in accordance with the first paragraph of section 776.41.14 shall reduce the aggregate described in subparagraph *a* of the second paragraph by the total of all amounts each of which is an amount that the eligible spouse so transfers for the year to another individual; and

(b) if the eligible spouse of an individual for a taxation year may deduct, for the year, an amount under any of sections 752.0.10.6, 752.0.11, 752.0.18.10, 752.0.18.15, 772.8, 776.1.1 and 776.1.2 (in this subparagraph referred to as the “deductible amount”), the individual may, in respect of the deductible amount, include in the aggregate described in subparagraph *a* of the second paragraph only the portion of the deductible amount specified by the eligible spouse in the fiscal return the eligible spouse files for the year.”

(2) Subsection 1 applies from the taxation year 2007.

328. (1) The Act is amended by inserting the following after section 776.41.11:

“TITLE X

“TRANSFER OF THE UNUSED PORTION OF A STUDENT’S BASIC PERSONAL TAX CREDIT

“776.41.12. In this Title,

“designated educational institution” means an educational institution that the Minister of Education, Recreation and Sports designates for the purposes of the loans and bursaries program for full-time studies in vocational training at the secondary level and for full-time studies at the postsecondary level established under the Act respecting financial assistance for education expenses (chapter A-13.3);

“eligible student” for a taxation year means, subject to the second paragraph, a person who is 18 years of age or over during the year and who began, in the year, a recognized term of study at a designated educational institution where the person was enrolled in a recognized educational program;

“recognized educational program” means an educational program that provides that each student taking the program spend not less than 9 hours per week on courses or work in the program and that is,

(a) if the educational institution is situated in Québec, an educational program recognized by the Minister of Education, Recreation and Sports for the purposes of the loans and bursaries program for full-time studies in

vocational training at the secondary level and for full-time studies at the postsecondary level established under the Act respecting financial assistance for education expenses; and

(b) if the educational institution is situated outside Québec, an educational program at the college level or at the university level or the equivalent;

“recognized term of study” means a term that is completed and during which a person was in full-time attendance at a designated educational institution.

However, a person is an eligible student only if the person’s enrolment in a recognized educational program at a designated educational institution is proven by filing with the Minister a declaration in the prescribed form issued by the designated educational institution and containing prescribed information.

“776.41.13. For the purposes of this Title, if a person has a major functional deficiency within the meaning of the Regulation respecting financial assistance for education expenses made by Order in Council 344-2004 (2004, G.O. 2, 1211), as amended, and the person, for that reason, pursues studies on a part-time basis during a taxation year, the following rules apply:

(a) the person is deemed to be pursuing studies on a full-time basis during the year; and

(b) the definition of “recognized educational program” in the first paragraph of section 776.41.12 is to be read as if “spend not less than 9 hours per week on courses or work in the program” was replaced by “receive a minimum of 20 hours of instruction per month”.

“776.41.14. An individual who is the father or mother of an eligible student for a taxation year may deduct from the individual’s tax otherwise payable for the year under this Part the amount that the eligible student transfers to the individual for the year, for the purposes of this Title, by means of the prescribed form containing prescribed information and that may not exceed the amount determined by the formula

$A - B.$

In the formula in the first paragraph,

(a) A is the amount obtained by multiplying the percentage determined under section 750.1 for the year by

i. \$6,650, if the eligible student began in the year at least two recognized terms of study, or

ii. the amount by which \$6,650 exceeds \$1,860, if the eligible student began in the year only one recognized term of study; and

(b) B is the eligible student's tax otherwise payable for the year under this Part, computed without reference to the deductions under Book V.

For the purpose of determining, for a taxation year, the amount that an eligible student who reaches 18 years of age in the year may transfer to an individual for the purposes of the first paragraph, subparagraph *a* of the second paragraph is to be read as follows:

“(a) A is the amount obtained by multiplying the percentage determined under section 750.1 for the year by the total of

i. \$1,860 in respect of each recognized term of study, without exceeding two, that the eligible student began in the year, and

ii. the proportion that the number of months in the year following the month in which the eligible student reaches 18 years of age is of 12, multiplied by the amount by which \$6,650 exceeds the amount obtained by multiplying \$1,860 by 2; and”.

“776.41.15. If, for a taxation year, more than one individual is entitled to deduct an amount under section 776.41.14 in respect of the same eligible student, the aggregate of the amounts that the individuals may so deduct may not exceed the limit that is the amount that one of those individuals could deduct for the year under section 776.41.14 in respect of the student, if the individual were the only individual to whom the eligible student could transfer an amount for the year in accordance with the first paragraph of that section.

If the aggregate of the amounts that the individuals could, but for this section, deduct for the year under section 776.41.14 in respect of the eligible student exceeds the limit provided for in the first paragraph, the Minister may determine the amount that each of the individuals may deduct for the year in respect of the student under that section and the amount so determined is deemed to be the amount that the eligible student transferred for the year to the individual in accordance with the first paragraph of that section.

“776.41.16. The amount that an individual referred to in the second paragraph of section 22 or 25 may deduct, under section 776.41.14, from the individual's tax otherwise payable for a taxation year under this Part may not exceed the portion of that amount that is the proportion referred to in the second paragraph of section 22 or 25.

“776.41.17. The following rules apply for the purpose of determining the amount that an individual who was resident in Canada for only part of a taxation year may deduct, under section 776.41.14, from the individual's tax otherwise payable for the year under this Part in relation to an eligible student:

(a) in respect of any period in the year throughout which the individual was resident in Canada, the amount deductible under section 776.41.14 in relation to the student is to be established as if the period was a whole taxation

year and the amount that the student transfers to the individual for the purposes of the first paragraph of section 776.41.14 was replaced by the proportion of that amount that the number of days in the period is of the number of days in the year; and

(b) in respect of a period in the year that is not referred to in subparagraph *a*, the amount deductible under section 776.41.14 in relation to the student is to be established as if the period was a whole taxation year.

However, the amount that the individual may deduct for the year under section 776.41.14 in respect of the eligible student, as a consequence of the application of the rules of the first paragraph, must not exceed the amount that would otherwise have been deductible in respect of the student, under that section, if the individual had been resident in Canada throughout the year.

“776.41.18. Section 776.41.14 does not apply for the purpose of computing the tax otherwise payable of an individual referred to in the second paragraph of section 26 for a taxation year under this Part.

However, an individual all or substantially all of whose income for the year, determined under section 28, is included in computing the individual’s taxable income earned in Canada for the year, may deduct, from the individual’s tax otherwise payable for the year under this Part, the portion of the amount, determined under section 776.41.14, that is the proportion referred to in the second paragraph of section 26.

“776.41.19. The amount that an individual who became a bankrupt in a calendar year may deduct, under section 776.41.14, from the individual’s tax otherwise payable under this Part for each of the individual’s taxation years referred to in section 779 that end in the calendar year is equal to the portion of that amount, otherwise determined, that is the proportion that the number of days in that taxation year is of the number of days in the calendar year.

“776.41.20. An individual who dies in a taxation year may deduct an amount for the year under section 776.41.14 only in computing the individual’s tax payable as specified in the individual’s fiscal return that is required to be filed for the year under this Part, otherwise than because of an election made by the individual’s legal representative in accordance with the second paragraph of section 429 or section 681 or 1003.

An individual may deduct for a taxation year under section 776.41.14 in respect of an eligible student who dies in the year only the amount that is transferred to the individual by means of the prescribed form that is enclosed with the eligible student’s fiscal return that is required to be filed for the year under this Part, otherwise than because of an election made by the eligible student’s legal representative in accordance with the second paragraph of section 429 or section 681 or 1003.

“TITLE XI**“TRANSFER OF THE UNUSED PORTION OF THE TAX CREDIT FOR TUITION FEES AND EXAMINATION FEES**

“776.41.21. An individual who is the father, mother, grandfather or grandmother of a person may deduct, from the individual’s tax otherwise payable for a taxation year under this Part, the amount that the person transfers to the individual for the year, for the purposes of this Title, by means of the prescribed form containing prescribed information and that may not exceed the amount determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is the amount obtained by multiplying the percentage determined under section 750.1 for the year by the aggregate of

i. the amount of the person’s tuition fees that are paid in respect of the year and that are referred to in paragraph *a* of section 752.0.18.10, and

ii. the amount of the person’s examination fees that are paid in respect of the year and that are referred to in paragraph *b* or *c* of section 752.0.18.10; and

(b) B is the person’s tax otherwise payable for the year under this Part, computed by taking into account only the amounts that the person may deduct under sections 752.0.0.1, 752.0.1, 752.0.7.4, 752.0.10.6, 752.0.11, 752.0.13.1, 752.0.13.1.1, 752.0.14, 752.0.18.3, 752.0.18.8, 776.1.5.0.17, 776.1.5.0.18 and 776.41.14.

For the purposes of subparagraph *b* of the second paragraph, the amount that a person may, if applicable, deduct, for a taxation year, under section 752.0.10.6 or 752.0.11 is deemed to be equal to the portion of that amount that the person claims as a deduction in the person’s fiscal return that the person files for the year under this Part.

A person may transfer an amount for a taxation year, in accordance with the first paragraph, to no more than one individual, provided the aggregate of the amounts described in subparagraph *a* of the second paragraph in respect of the person exceeds \$100.

“776.41.22. The amount that an individual referred to in the second paragraph of section 22 or 25 may deduct, under section 776.41.21, from the individual’s tax otherwise payable for a taxation year under this Part may not exceed the portion of that amount that is the proportion referred to in the second paragraph of section 22 or 25.

“776.41.23. The following rules apply for the purpose of determining the amount that an individual who was resident in Canada for only part of a taxation year may deduct, under section 776.41.21, from the individual’s tax otherwise payable for the year under this Part in relation to a person:

(a) in respect of any period in the year throughout which the individual was resident in Canada, the individual may deduct under section 776.41.21, in relation to the person, the portion of the amount that the person transfers to the individual for the year, in accordance with the first paragraph of that section, that may reasonably be considered to be entirely attributable to such a period, established as if the period was a whole taxation year; and

(b) in respect of a period in the year that is not referred to in subparagraph a, the amount deductible under section 776.41.21 in relation to the person is to be established as if the period was a whole taxation year.

However, the amount that the individual may deduct for the year under section 776.41.21 in respect of the person, as a consequence of the application of the rules of the first paragraph, must not exceed the amount that would otherwise have been deductible in respect of the person, under that section, if the individual had been resident in Canada throughout the year.

“776.41.24. Section 776.41.21 does not apply for the purpose of computing the tax otherwise payable of an individual referred to in the second paragraph of section 26 for a taxation year under this Part.

However, an individual all or substantially all of whose income for the year, determined under section 28, is included in computing the individual’s taxable income earned in Canada for the year, may deduct, from the individual’s tax otherwise payable for the year under this Part, the portion of the amount, determined under section 776.41.21, that is the proportion referred to in the second paragraph of section 26.

“776.41.25. The amount that an individual who became a bankrupt in a calendar year may deduct, under section 776.41.21, from the individual’s tax otherwise payable under this Part for each of the individual’s taxation years referred to in section 779 that end in the calendar year, is equal to the portion of that amount, otherwise determined, that is the proportion that the number of days in that taxation year is of the number of days in the calendar year.

“776.41.26. An individual who dies in a taxation year may deduct an amount for the year under section 776.41.21 only in computing the individual’s tax payable as specified in the individual’s fiscal return that is required to be filed for the year under this Part, otherwise than because of an election made by the individual’s legal representative in accordance with the second paragraph of section 429 or section 681 or 1003.

An individual may deduct for a taxation year under section 776.41.21 in respect of a person who dies in the year only the amount that is transferred to the individual by means of the prescribed form that is enclosed with the person's fiscal return that is required to be filed for the year under this Part, otherwise than because of an election made by the person's legal representative in accordance with the second paragraph of section 429 or section 681 or 1003."

(2) Subsection 1 applies from the taxation year 2007.

329. (1) Sections 776.55.1 and 776.55.2 of the Act are amended by replacing "that ends because of the application of the first paragraph of section 601" in the portion before paragraph *a* by "the end of which coincides with that of a fiscal period of the partnership to which subsection 1 of section 99 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies".

(2) Subsection 1 applies to a fiscal period referred to in the third or fourth paragraph of section 7 of the Act, enacted by section 13.

330. (1) Section 776.56 of the Act is amended by adding the following paragraph after paragraph *c*:

"(d) this Part is to be read without reference to section 668.7."

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

331. (1) Section 776.65 of the Act is amended

(1) by replacing "and 776.1.5.0.18" in subparagraph *a* of the first paragraph by ", 776.1.5.0.18 and 776.41.14";

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

"If the first paragraph applies to an individual referred to in the second paragraph of any of sections 22, 25 and 26, the following rules apply for the purpose of determining such an individual's basic minimum tax deduction for a taxation year:

(a) the amount deducted by the individual under any of sections 752.0.0.1 to 752.0.14 and 752.0.18.3 to 752.0.18.15 in computing the individual's tax payable for the year under this Part must be determined without reference to the proportion referred to in section 752.0.23 or 752.0.25; and

(b) the amount deducted by the individual under section 776.41.14 in computing the individual's tax payable for the year under this Part must be determined without reference to the proportion referred to in section 776.41.16 or 776.41.18."

(2) Subsection 1 applies from the taxation year 2007.

332. (1) Section 779 of the Act is amended

(1) by inserting “the second paragraph of sections 776.41.14 and 776.41.21,” after “Chapter V of Title III of Book V,”;

(2) by inserting “, II.11.3, II.11.4” after “II.11.1”;

(3) by replacing “deemed to end” by “deemed, if the bankrupt is an individual other than a testamentary trust, to end”.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2007. In addition, when section 779 of the Act applies to the taxation year 2006, it is to be read as if “, II.11.3” was inserted after “II.11.1”.

(3) Paragraph 3 of subsection 1 applies to a taxation year that ends after 19 December 2006.

333. (1) Section 782 of the Act is amended by replacing paragraph *d* by the following paragraph:

“(d) in Titles IX to XI of Book V.”

(2) Subsection 1 applies from the taxation year 2007.

334. (1) Section 785.0.1 of the Act is amended by replacing “paragraph *b* of section 785.2” in paragraph *c* of the definition of “reportable property” by “subparagraph *b* of the first paragraph of section 785.2”.

(2) Subsection 1 has effect from 20 December 2006.

335. (1) Section 785.1 of the Act is amended

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

“(a) if the taxpayer is a corporation and paragraph *a* of subsection 1 of section 128.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) does not apply to the taxpayer in respect of the particular time, the taxpayer’s taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time and to have ended at the time at which the taxpayer’s taxation year (determined for the purposes of the Income Tax Act) that includes the particular time, ended;”;

(2) by inserting the following paragraphs after paragraph *a*:

“(a.1) if the taxpayer is a trust, other than a testamentary trust, the taxpayer’s taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time;

“(a.2) if the taxpayer is a testamentary trust and paragraph *a* of subsection 1 of section 128.1 of the Income Tax Act does not apply to the taxpayer in respect of the particular time, the taxpayer’s taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time;”;

(3) by striking out “(Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)” in the portion of paragraph *c.1* before subparagraph *i*.

(2) Subsection 1 applies in respect of a taxpayer that becomes resident in Canada after 19 December 2006.

336. (1) Section 785.2 of the Act is amended

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

“(a) if the taxpayer is a corporation and paragraph *a* of subsection 4 of section 128.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) does not apply to the taxpayer in respect of the particular time, the taxpayer’s taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time and to have ended at the time at which the taxpayer’s taxation year (determined for the purposes of the Income Tax Act) that includes the particular time, ended;”;

(2) by inserting the following paragraphs after paragraph *a*:

“(a.0.1) if the taxpayer is a trust, other than a testamentary trust, the taxpayer’s taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time;

“(a.0.2) if the taxpayer is a testamentary trust and paragraph *a* of subsection 4 of section 128.1 of the Income Tax Act does not apply to the taxpayer in respect of the particular time, the taxpayer’s taxation year that would otherwise have included the particular time is deemed to have ended immediately before the particular time and a new taxation year is deemed to have begun at the particular time;”;

(3) by replacing paragraph *a.1* by the following paragraph:

“(a.1) if the taxpayer is an individual, other than a trust, who carries on a business at the particular time, otherwise than through an establishment in Canada, and paragraph *a.1* of subsection 4 of section 128.1 of the Income Tax Act does not apply to the taxpayer in respect of the particular time, the fiscal period of the business that would otherwise have included the particular time is deemed to end immediately before that time and a new fiscal period is deemed to begin at that time;”;

(4) by replacing “paragraph and paragraph *d*” in the portion of paragraph *b* before subparagraph *i* by “subparagraph and subparagraph *d*”;

(5) by replacing “elects under paragraph *a* of section 785.2.2” in subparagraph *v* of paragraph *b* by “makes an election referred to in subparagraph *a* of the first paragraph of section 785.2.2”;

(6) by replacing “paragraph *b*” in paragraph *c* by “subparagraph *b*”;

(7) by replacing the portion of paragraph *d* before subparagraph *i* by the following:

“(d) despite subparagraphs *b* and *c*, if the taxpayer is an individual, other than a trust, and the taxpayer makes a valid election under paragraph *d* of subsection 4 of section 128.1 of the Income Tax Act after 19 December 2006 in relation to a property described in subparagraph *i* or *ii* of subparagraph *b*,”;

(8) by replacing “subparagraph” in the portion of subparagraph *ii* of paragraph *d* before subparagraph 1 by “subparagraph *ii*”;

(9) by replacing “subparagraph” in the portion of subparagraph *iii* of paragraph *d* before subparagraph 1 by “subparagraph *iii*”;

(10) by replacing “paragraph *b*” in paragraph *d.1* by “subparagraph *b*”;

(11) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *d* of subsection 4 of section 128.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of a taxpayer who ceases to be resident in Canada after 19 December 2006.

(3) Paragraphs 4 to 11 of subsection 1 have effect from 20 December 2006.

337. (1) Section 785.2.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the individual’s tax payable under this Part for the year, determined without reference to the specified tax consequences for the year, section 313.11 and Chapter II.1 of Title VI of Book III; and”.

(2) Subsection 1 applies in respect of a payment to be made on or before a day that is subsequent to 31 December 2007.

338. (1) Section 785.2.2 of the Act is amended

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

“(a) subject to subparagraph *b*, subparagraphs *b* and *c* of the first paragraph of section 785.2 do not apply to the individual’s cessation of residence at the emigration time in respect of all properties that were taxable Canadian properties of the individual throughout the period that began at the emigration time and that ends at the particular time, if the individual makes, in relation to the individual’s cessation of residence, a valid election under paragraph *a* of subsection 6 of section 128.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of all the properties;”;

(2) by replacing “under paragraph *a*” in the portion of paragraph *b* before subparagraph *i* by “referred to in subparagraph *a*”;

(3) by replacing “paragraph *b* of section 785.2” in the portion of subparagraph *i* of paragraph *b* before subparagraph 1 by “subparagraph *b* of the first paragraph of section 785.2”;

(4) by replacing subparagraph 2 of subparagraph *i* of paragraph *b* by the following subparagraph:

“(2) the amount, if any, by which that reduction exceeds the lesser of the adjusted cost base to the individual of the property immediately before the time of disposition and the particular amount, if any, that the individual specifies in respect of the property, in accordance with subclause II of clause B of subparagraph *i* of paragraph *b* of subsection 6 of section 128.1 of the Income Tax Act, in the election referred to in subparagraph *a* for the purposes of that paragraph *b*, and”;

(5) by replacing “the amount specified by the individual in accordance with” in subparagraph *ii* of paragraph *b* by “the particular amount referred to in”;

(6) by replacing the portion of paragraph *c* before subparagraph *ii* by the following:

“(c) despite paragraph *c* of section 785.1 and subparagraph *b* of the first paragraph of section 785.2, if the individual makes a valid election under paragraph *c* of subsection 6 of section 128.1 of the Income Tax Act after

19 December 2006 in relation to each property that the individual owned throughout the period that began at the emigration time and that ends at the particular time and that is deemed by paragraph *b* of section 785.1 to have been disposed of because the individual became resident in Canada, the individual's proceeds of disposition at the time of disposition, within the meaning assigned by subparagraph *b* of the first paragraph of section 785.2, and the individual's cost of acquiring the property at the particular time, are deemed to be those proceeds and that cost, determined without reference to this subparagraph, minus the least of

i. the amount that would, but for this subparagraph *c*, have been the individual's gain from the disposition of the property deemed by subparagraph *b* of the first paragraph of section 785.2 to have occurred;";

(7) by replacing subparagraph iii of paragraph *c* by the following subparagraph:

"iii. the amount that the individual specifies, in accordance with subparagraph iii of paragraph *c* of subsection 6 of section 128.1 of the Income Tax Act, in the election for the purposes of that paragraph *c*; and";

(8) by replacing "under this section" in the portion of paragraph *d* before subparagraph i by "referred to in this paragraph";

(9) by adding the following paragraph:

"Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 6 of section 128.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006."

(2) Subsection 1 has effect from 20 December 2006.

339. (1) Section 785.2.3 of the Act is amended

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

"785.2.3. If an individual, other than a trust, becomes resident in Canada at a particular time in a taxation year, owns at the particular time a property that the individual last acquired on a trust distribution to which section 688 would, but for section 692, have applied and at a time (in this section referred to as the "distribution time") that was after 1 October 1996 and before the particular time, and was a beneficiary under the trust at the last time, before the particular time, at which the individual ceased to be resident in Canada, the following rules apply:";

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

"(a) subject to subparagraphs *b* and *c*, section 688.1 does not apply to the distribution in relation to all properties acquired by the individual at the distribution time that were taxable Canadian properties of the individual

throughout the period that began at the distribution time and that ends at the particular time, if the individual and the trust make, in relation to the distribution, a valid election under paragraph *d* of subsection 7 of section 128.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of all the properties;”;

(3) by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) if the application of section 238.4 would reduce the amount that would, but for that section and this section, have been the individual’s loss from the disposition of a property in respect of which an election referred to in subparagraph *a* is made, subparagraph *c* applies in respect of the individual, the trust and the property, if the individual”;

(4) by replacing “l’attribution” in subparagraphs *i* to *iii* of paragraph *b* in the French text by “la distribution”;

(5) by replacing “where this paragraph” in the portion of paragraph *c* before subparagraph *i* by “if this subparagraph”;

(6) by replacing the portion of subparagraph *i* of paragraph *c* before subparagraph 1 by the following:

“i. despite subparagraph *a* of the first paragraph of section 688.1, the trust is deemed to have disposed of the property at the distribution time for proceeds of disposition equal to the aggregate of”;

(7) by replacing “l’attribution” in subparagraph 1 of subparagraph *i* of paragraph *c* in the French text by “la distribution”;

(8) by replacing subparagraph 2 of subparagraph *i* of paragraph *c* by the following subparagraph:

“(2) the amount, if any, by which the reduction under section 238.4 described in subparagraph *b* exceeds the lesser of the cost amount to the trust of the property immediately before the distribution time and the particular amount, if any, which the individual and the trust specify in respect of the property, in accordance with subclause II of clause B of subparagraph *i* of paragraph *f* of subsection 7 of section 128.1 of the Income Tax Act, in the election referred to in subparagraph *a* for the purposes of that paragraph *f*, and”;

(9) by replacing subparagraph *ii* of paragraph *c* by the following subparagraph:

“ii. despite subparagraph *b* of the first paragraph of section 688.1, the individual is deemed to have acquired the property at the distribution time at a cost equal to the amount, if any, by which the amount otherwise determined

under subparagraph *b* of the first paragraph of section 688 exceeds the lesser of the reduction under section 238.4 described in subparagraph *b* and the particular amount referred to in subparagraph 2 of subparagraph *i*”;

(10) by replacing the portion of paragraph *d* before subparagraph *ii* by the following:

“(d) despite subparagraphs *a* and *b* of the first paragraph of section 688.1, if the individual and the trust make a valid election under paragraph *g* of subsection 7 of section 128.1 of the Income Tax Act after 19 December 2006 in respect of each property that the individual owned throughout the period that began at the distribution time and that ends at the particular time and that is deemed by paragraph *b* of section 785.1 to have been disposed of because the individual became resident in Canada, the trust’s proceeds of disposition of the property under subparagraph *a* of the first paragraph of section 688.1 at the distribution time, and the individual’s cost of acquiring the property at the particular time, are deemed to be those proceeds and that cost, determined without reference to this subparagraph, minus the least of

i. the amount that would, but for this subparagraph *d*, have been the trust’s gain from the disposition of the property deemed by subparagraph *a* of the first paragraph of section 688.1 to have occurred,”;

(11) by replacing subparagraph *iii* of paragraph *d* by the following subparagraph:

“iii. the amount that the individual and the trust specify, in accordance with subparagraph *iii* of paragraph *g* of subsection 7 of section 128.1 of the Income Tax Act, in the election for the purposes of that paragraph *g*”;

(12) by replacing paragraph *e* by the following paragraph:

“(e) if the trust ceases to exist before the individual’s filing-due date for the individual’s taxation year that includes the particular time and if, in accordance with subparagraph *i* of paragraph *h* of subsection 7 of section 128.1 of the Income Tax Act, the individual makes an election or specifies an amount, after 19 December 2006, in accordance with that subsection 7, the individual and the trust are solidarily liable for any amount payable under this Part by the trust as a result of the election or specification; and”;

(13) by replacing the portion of paragraph *f* before subparagraph *i* by the following:

“(f) despite sections 1010 to 1011, such assessment of tax payable under this Part by the trust or the individual for any year that is before the year that includes the particular time and that is not before the year that includes the distribution time shall be made by the Minister as is necessary to give effect to an election referred to in this paragraph, except that such assessments are not to affect the computation of”;

(14) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 7 of section 128.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Paragraphs 2, 3, 5, 6 and 8 to 14 of subsection 1 have effect from 20 December 2006. However, when section 785.2.3 of the Act applies before 15 May 2009, it is to be read as if “la distribution” wherever it appears in the following provisions of the first paragraph in the French text was replaced by “l’attribution”:

- subparagraph *a*;
- the portion of subparagraph *i* of subparagraph *c* before subparagraph 1;
- subparagraph 2 of subparagraph *i* of subparagraph *c*;
- subparagraph *ii* of subparagraph *c*;
- the portion of subparagraph *d* before subparagraph *i*; and
- the portion of subparagraph *f* before subparagraph *i*.

340. (1) Section 785.2.4 of the Act is amended

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

“785.2.4. Except for the purposes of subparagraph *c* of the first paragraph of section 785.2, if an individual, other than a trust, is deemed under subparagraph *b* of that paragraph to have disposed of a capital property at a particular time after 1 October 1996, disposed of the capital property at a later time at which the capital property was a taxable Canadian property of the individual, and makes a valid election under subsection 8 of section 128.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the capital property, there must be deducted from the individual’s proceeds of disposition of the capital property at the particular time, and added to the individual’s proceeds of disposition of the capital property at the later time, an amount equal to the least of

(*a*) the amount specified in the election in respect of the capital property;”;

(2) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 8 of section 128.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

341. (1) Section 785.5 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) funds are deemed to have a taxation year that begins immediately after the acquisition time and the last taxation year of funds that are trusts, begun before the transfer time, is deemed to end at the acquisition time;”.

(2) Subsection 1 applies in respect of a disposition that occurs after 19 December 2006.

342. (1) Section 785.6 of the Act is amended

(1) by replacing “réfère le paragraphe *c* de l’article 785.5” in the portion of the first paragraph before subparagraph *a* in the French text by “le paragraphe *c* de l’article 785.5 fait référence”;

(2) by replacing the portion of subparagraph *b* of the first paragraph before subparagraph *i* by the following:

“(b) subject to the third paragraph and if the conditions set out in the second paragraph are met for the transferor and for the transferee, the lesser of”;

(3) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“The conditions referred to in subparagraph *b* of the first paragraph are as follows:”;

(4) by striking out the third paragraph.

(2) Paragraphs 2 to 4 of subsection 1 apply in respect of a disposition that occurs after 20 December 2006.

343. (1) Section 798 of the Act is replaced by the following section:

“**798.** For the purposes of this Title, a member of a credit union means

(a) a person who is recorded as a member on the records of the credit union and is entitled to participate in and use the services of the credit union; and

(b) a registered retirement savings plan, a registered retirement income fund or a registered education savings plan, the annuitant or subscriber under which is a person described in paragraph *a*.”

(2) Subsection 1 applies from the taxation year 1996.

344. (1) Sections 803.1 and 803.2 of the Act are replaced by the following sections:

“303.1. If a credit union makes, in relation to a taxation year, a valid election under subsection 5.1 of section 137 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 to allocate an amount to another credit union that is one of its members, the credit union is deemed to have allocated to the other credit union in respect of the year such portion of each of the following amounts as may reasonably be considered to be the other credit union’s share:

(a) the lesser of the aggregate of the amounts described in paragraph *a* of that subsection 5.1 in relation to the year and the aggregate of all amounts each of which is a taxable dividend received by the credit union from a taxable Canadian corporation in the year;

(b) the lesser of the excess amount determined under paragraph *b* of that subsection 5.1 in relation to the year and the amount by which the aggregate of all amounts each of which is the amount by which the credit union’s capital gain from the disposition of a property in the year exceeds its taxable capital gain from the disposition, exceeds the aggregate of all amounts each of which is the amount by which the credit union’s capital loss from the disposition of a property in the year exceeds its allowable capital loss from the disposition; and

(c) the lesser of the aggregate of the amounts described in paragraph *c* of that subsection 5.1 in relation to the year and the aggregate of the amounts deductible under paragraph *c* of section 803.2 in computing the credit union’s taxable income for the year.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 5.1 of section 137 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.

“303.2. Despite any other provision of this Part, if an election referred to in the first paragraph of section 803.1 has been made by a credit union in relation to a taxation year, the following rules apply:

(a) the credit union shall deduct from the amount that would, but for this section, be deductible in computing its taxable income for the year under sections 738 to 745, any amount determined in respect of the year, for members to which the election applies, under the first paragraph of section 803.1 in relation to the amounts referred to in subparagraph *a* of that paragraph;

(b) the credit union shall include in computing its income for the year any amount determined in respect of the year, for members to which the election applies, under the first paragraph of section 803.1 in relation to the amounts referred to in subparagraphs *b* and *c* of that paragraph; and

(c) each member to which the election applies and in respect of which an amount is determined under the first paragraph of section 803.1 may deduct that amount in computing its taxable income for its taxation year that includes the last day of the credit union's taxation year in respect of which the amount was so determined.”

(2) Subsection 1 has effect from 20 December 2006.

345. (1) Section 808 of the Act is amended by replacing the second paragraph by the following paragraph:

“The following amounts must not be included in computing the income of a deposit insurance corporation for a taxation year:

(a) any premium or assessment received, or receivable, by the corporation in the year from a member institution; and

(b) any amount received by the corporation in the year from another deposit insurance corporation to the extent that that amount can reasonably be considered to have been paid out of amounts referred to in paragraph *a* received by that other deposit insurance corporation in any taxation year.”

(2) Subsection 1 applies from the taxation year 1998.

346. (1) Section 813 of the Act is amended

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

“**813.** No deposit insurance corporation may deduct an amount in computing its income in respect of”;

(2) by inserting the following paragraph after paragraph *c*:

“(c.1) any amount paid by it to another deposit insurance corporation that is, because of subparagraph *b* of the second paragraph of section 808, not included in computing the income of that other deposit insurance corporation; or”.

(2) Paragraph 2 of subsection 1 applies from the taxation year 1998.

347. (1) Section 824 of the Act is replaced by the following section:

“**824.** Despite any other provision of this Part, the following rules apply to an insurer:

(a) if a life insurer resident in Canada carries on an insurance business in Canada and elsewhere in a taxation year,

i. its income or loss for the year from carrying on an insurance business is the amount of its income or loss for the year from carrying on the insurance business in Canada,

ii. in computing the insurer's income or loss for the year from the insurance business carried on by it in Canada, no amount is to be included in respect of the insurer's gross investment revenue for the year derived from property used or held by it in the course of carrying on an insurance business that is not designated insurance property for the taxation year of the insurer, and

iii. in computing the insurer's taxable capital gains or allowable capital losses for the year from dispositions of capital property (in this subparagraph referred to as "insurance business property") that, at the time of the disposition, was used or held by the insurer in the course of carrying on an insurance business,

(1) there is to be included each taxable capital gain or allowable capital loss of the insurer for the year from a disposition in the year of an insurance business property that was a designated insurance property for the taxation year of the insurer, and

(2) there is not to be included any taxable capital gain or allowable capital loss of the insurer for the year from a disposition in the year of an insurance business property that was not a designated insurance property for the taxation year of the insurer; and

(b) if an insurer not resident in Canada carries on an insurance business in Canada in a taxation year,

i. its income or loss for the year from carrying on an insurance business is the amount of its income or loss for the year from carrying on the insurance business in Canada,

ii. in computing the insurer's income or loss for the year from the insurance business carried on by it in Canada, no amount is to be included in respect of the insurer's gross investment revenue for the year derived from property used or held by it in the course of carrying on an insurance business that is not designated insurance property for the taxation year of the insurer, and

iii. in computing the insurer's taxable capital gains or allowable capital losses for the year from dispositions of capital property (in this subparagraph referred to as "insurance business property") that, at the time of the disposition, was used or held by the insurer in the course of carrying on an insurance business,

(1) there is to be included each taxable capital gain or allowable capital loss of the insurer for the year from a disposition in the year of an insurance business property that was a designated insurance property for the taxation year of the insurer, and

(2) there is not to be included any taxable capital gain or allowable capital loss of the insurer for the year from a disposition in the year of an insurance business property that was not a designated insurance property for the taxation year of the insurer.”

(2) Subsection 1 applies to a taxation year that ends after 31 December 1999.

348. (1) Section 832.3 of the Act is amended

(1) by replacing “of subparagraph *d* of the second paragraph” in subparagraph *b* of the first paragraph by “of the election referred to in subparagraph *d*”;

(2) by striking out subparagraph *d* of the second paragraph;

(3) by replacing subparagraphs *e* to *f.1* of the second paragraph by the following subparagraphs:

“(e) for the purpose of determining the amount of gross investment revenue required by the first paragraph of section 825 to be included in computing the transferor’s income for the transferor’s particular taxation year that ended immediately before the time referred to in subparagraph *a* of the first paragraph and of determining its gains and losses from its designated insurance property for its subsequent taxation years, the transferor is deemed to have transferred the business referred to in subparagraph *a* of the first paragraph, the property referred to in subparagraph *b* of that paragraph and the obligations referred to in subparagraph *c* of that paragraph to the transferee on the last day of the particular taxation year;

“(f) for the purpose of determining the income of the transferor and the transferee for their taxation years following their particular taxation years that ended immediately before the time referred to in subparagraph *a* of the first paragraph, the amounts deducted by the transferor as reserves under sections 140, 140.1 and 140.2, the second paragraph of section 152 and paragraphs *a*, *a.1* and *d* of section 840 in its particular taxation year in respect of the transferred property referred to in subparagraph *b* of the first paragraph or the obligations referred to in subparagraph *c* of that paragraph, are deemed to have been deducted by the transferee, and not the transferor, for its particular taxation year;

“(f.1) for the purpose of determining the income of the transferor and the transferee for their taxation years following their particular taxation years that ended immediately before the time referred to in subparagraph *a* of the first paragraph, the amounts included under paragraph *e.1* of section 87 and paragraph *a.1* of section 844 in computing the transferor’s income for its particular taxation year in respect of the insurance policies of the business referred to in subparagraph *a* of the first paragraph are deemed to have been included in computing the income of the transferee, and not of the transferor, for their particular taxation years;”;

(4) by replacing “referred to in subparagraph *d*” in the following provisions of the second paragraph by “that ended immediately before the time referred to in subparagraph *a* of the first paragraph”:

- subparagraphs *g* and *h*;
- the portion of subparagraph *i* before subparagraph 1.

(2) Subsection 1 applies in respect of the cessation of the carrying on of all or substantially all of an insurance business that occurs after 19 December 2006.

349. (1) Section 832.6 of the Act is amended by striking out paragraph *d*.

(2) Subsection 1 applies to a taxation year that ends after 31 December 1999.

350. (1) Section 832.9 of the Act is amended by replacing “of subparagraph *d* of the second paragraph of section 832.3” in subparagraph *i* of subparagraph *b* of the first paragraph by “of the election referred to in subparagraph *d*”.

(2) Subsection 1 applies in respect of the cessation of the carrying on of all or substantially all of an insurance business that occurs after 19 December 2006.

351. (1) Section 832.25 of the Act is amended by replacing “, 106.4, 158.1 to 158.14, 175.9” in the portion before paragraph *a* by “and 106.4, Division X.1 of Chapter III of Title III of Book III, sections 175.9”.

(2) Subsection 1 has effect from 18 September 2001.

352. (1) Section 844.4 of the Act is amended

(1) by replacing the portion of subparagraph *ii* of paragraph *b* before subparagraph 1 by the following:

“*ii.* where the insurer and the transferee make a valid election under subsection 4.5 of section 138 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to the property, be added in computing”;

(2) by adding the following paragraph:

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 4.5 of section 138 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

353. (1) Section 851.20 of the Act is replaced by the following section:

“851.20. If, at a particular time, the holder of a segregated fund policy withdraws all or part of the holder’s interest in that policy, and the trustee of the segregated fund trust relating to that policy makes, in relation to the withdrawal, a valid election under subsection 4 of section 138.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of a capital property of the trust, the capital property is deemed to have been disposed of on the date designated by the trustee in respect of the capital property in the election for proceeds of disposition equal to the amount designated by the trustee in respect of the capital property in the election in accordance with that subsection 4, which amount is to be reduced to the greater of or increased to the lesser of, as the case may be, the fair market value of the capital property on the date of the disposition and the adjusted cost base to the trust of the capital property on that date, and to have been reacquired by the trust immediately after at a cost equal to those proceeds.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 4 of section 138.1 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

354. (1) Section 851.21 of the Act is amended

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

“851.21. If the trustee of a segregated fund trust has made an election referred to in the first paragraph of section 851.20, the following rules apply:”;

(2) by replacing “in the said subsection” and “referred to therein” in paragraph *a* by “in that first paragraph” and “referred to in that first paragraph”, respectively;

(3) by replacing “referred to therein” in paragraph *b* by “referred to in that paragraph”;

(4) by striking out “être” in paragraph *c* in the French text and “et” at the end of that paragraph in the French text;

(5) by striking out “être” in paragraph *d* in the French text.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 20 December 2006.

355. (1) Section 851.22.23 of the Act is amended

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

“(a) if the taxpayer is a corporation and if, but for this paragraph, no taxation year of the taxpayer would end immediately before the particular time, the taxation year of the taxpayer that would otherwise have included the particular time is deemed to have ended immediately before that time and a new taxation year of the taxpayer is deemed to have begun at the particular time and to have ended at the time at which the taxpayer’s taxation year (determined for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) that includes the particular time, ended;”;

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

“(a.1) if the taxpayer is a trust and if, but for this paragraph, no taxation year of the taxpayer would end immediately before the particular time, except for the purposes of section 1120.0.1, the taxation year of the taxpayer that would otherwise have included the particular time is deemed to have ended immediately before that time and a new taxation year of the taxpayer is deemed to have begun at the particular time;”;

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

“(b) if the taxpayer becomes a financial institution, the taxpayer is deemed to have disposed, immediately before the end of its particular taxation year that ends immediately before the particular time, of each of the following properties held by the taxpayer for proceeds of disposition equal to the property’s fair market value at the time of that disposition:

- i. a specified debt obligation, or
- ii. a mark-to-market property of the taxpayer for the particular taxation year or for the taxpayer’s taxation year that includes the particular time;”;

(4) by replacing paragraph *d* by the following paragraph:

“(d) the taxpayer is deemed to have reacquired, at the end of its taxation year that ends immediately before the particular time, each property deemed under paragraph *b* or *c* to have been disposed of by the taxpayer, at a cost equal to the proceeds of disposition of the property.”

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of a change in status of a taxpayer that occurs after 19 December 2006.

(3) Paragraphs 3 and 4 of subsection 1 apply to a taxation year that ends after 31 December 1998.

356. (1) Section 851.22.38 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 “paragraph *a* of section 279” in subparagraphs 2 and 3 of subparagraph *iv* of subparagraph *b* by “subparagraph *a* of the first paragraph of section 279”;

(3) by replacing “claimed as” and “claimed by” in subparagraph 3 of subparagraph *iv* of subparagraph *b* by “claimed as a deduction on account of” and “claimed as a deduction by”, respectively.

(2) Paragraph 2 of subsection 1 has effect from 20 December 2006.

357. Section 851.22.42 of the Act is amended by replacing “subsection 2 thereof” in paragraph *b* by “subparagraph *d* of its second paragraph”.

358. (1) Section 851.27 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) under paragraph *a* of section 657 and section 657.1, except to the extent that a portion of the trust’s income, determined without reference to that paragraph *a* and section 657.1, is allocated to the members of the congregation in accordance with sections 851.28 to 851.30.”

(2) Subsection 1 has effect from 20 December 2006.

359. (1) Sections 851.28 and 851.29 of the Act are replaced by the following sections:

“**851.28.** The rules set out in sections 851.30 and 851.31 apply if a trust referred to in section 851.25, in respect of a congregation, makes a valid election under subsection 2 of section 143 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 for a taxation year.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 2 of section 143 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.

“**851.29.** The election referred to in the first paragraph of section 851.28 for a particular taxation year, in respect of a congregation, is not binding on the Minister unless it is binding on the Minister of National Revenue and all taxes, interest and penalties payable under this Part, as a consequence of the application of sections 851.28, 851.30 and 851.31 to the congregation for preceding taxation years, were paid at or before the end of the particular taxation year.”

(2) Subsection 1 has effect from 20 December 2006.

360. (1) Section 851.30 of the Act is amended

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

“851.30. For the purposes of paragraph *a* of section 657 and sections 657.1 and 663, in relation to a trust referred to in section 851.25, in respect of a congregation that, for a taxation year, makes the election referred to in the first paragraph of section 851.28, and subject to the third paragraph, the amount payable in the taxation year to a particular participating member of the congregation out of the income of the trust, determined without reference to paragraph *a* of section 657 and section 657.1, is the amount determined by the formula

$A \times B/C$.”;

(2) by replacing “to paragraphs *a* and *b* of section 657 and” in subparagraph *a* of the second paragraph by “to paragraph *a* of section 657, section 657.1 and”;

(3) by replacing subparagraphs *b* and *c* of the second paragraph by the following subparagraphs:

“(b) B is the amount determined for the year in respect of the particular participating member, under paragraph *a* of subsection 2 of section 143 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), because of the election; and

“(c) C is the value, in respect of the trust for the year, of A in the formula in paragraph *a* of subsection 2 of section 143 of the Income Tax Act.”;

(4) by striking out subparagraphs *d* to *f* of the second paragraph;

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

“However, when C in the formula in the first paragraph is, in respect of the trust for the year, an amount equal to zero, the amount determined by that formula for the year in respect of the particular participating member is deemed to be equal to zero.”

(2) Subsection 1 has effect from 20 December 2006.

361. (1) Section 851.31 of the Act is replaced by the following section:

“851.31. If, for a taxation year, a trust referred to in section 851.25, in respect of a congregation, makes the election referred to in the first paragraph of section 851.28, the member of each family at the end of the taxation year (referred to as a “designated member” for the purposes of subsection 2 of

section 143 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the trust for the year) is deemed to have supported the other members of the family during the year and the other members of the family are deemed to have been wholly dependent on the designated member for support during the year.”

(2) Subsection 1 has effect from 20 December 2006.

362. (1) Section 851.32 of the Act is repealed.

(2) Subsection 1 has effect from 20 December 2006.

363. (1) Section 851.33 of the Act is amended

(1) by replacing “the fair market value of a gift made in a taxation year by an *inter vivos* trust referred to in section 851.25 in respect of a congregation would, but for this section, be included” in the portion of the first paragraph before subparagraph *a* by “the eligible amount of a gift made in a taxation year by an *inter vivos* trust referred to in section 851.25 in respect of a congregation would, but for this section, be included”;

(2) by replacing “For the purposes of sections 752.0.10.1 to 752.0.10.18, if” and “and the trust so elects in its fiscal return under this Part for the year, the following rules apply” in the portion of the first paragraph before subparagraph *a* by “If” and “and the trust makes a valid election under subsection 3.1 of section 143 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the gift, the following rules apply”, respectively;

(3) by replacing “the fair market value of which is” in the portion of subparagraph *b* of the first paragraph before the formula by “the eligible amount of which is”;

(4) by replacing “the fair market value” in subparagraph *a* of the second paragraph by “the eligible amount”;

(5) by replacing subparagraphs *b* and *c* of the second paragraph by the following subparagraphs:

“(b) B is the value, in respect of the member for the year, of B in the formula in paragraph *b* of subsection 3.1 of section 143 of the Income Tax Act, in relation to the election; and

“(c) C is the value, in respect of the trust for the year, of C in the formula in paragraph *b* of subsection 3.1 of section 143 of the Income Tax Act.”;

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

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3.1 of section 143 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Paragraphs 1, 3 and 4 of subsection 1 apply in respect of a gift made after 20 December 2002.

(3) Paragraphs 2, 5 and 6 of subsection 1 have effect from 20 December 2006.

364. Section 851.34 of the Act is amended, in the French text,

(1) by replacing “réputés être” in paragraph *b* by “réputés”;

(2) by striking out “être” in paragraphs *c* to *f*;

(3) by replacing “attribués” in paragraph *d* by “distribués”.

365. Section 851.35 of the Act is amended by replacing “attribue” in the French text by “distribue”.

366. Section 851.36 of the Act is amended, in the French text,

(1) by replacing “attribué” in the portion of the first paragraph before subparagraph *a* by “distribué”;

(2) by replacing “réfère le premier alinéa” in the portion of the second paragraph before subparagraph *a* by “le premier alinéa fait référence”.

367. Section 851.37 of the Act is amended by replacing “attribué” in the portion before paragraph *a* in the French text by “distribué”.

368. (1) The heading of Title VIII of Book VI of Part I of the Act is replaced by the following heading:

“COST OF A TAX SHELTER INVESTMENT AND LIMITED-RECURSE DEBT RELATING TO A GIFTING ARRANGEMENT”.

(2) Subsection 1 has effect from 19 February 2003.

369. (1) The heading of Chapter II of Title VIII of Book VI of Part I of the Act is replaced by the following heading:

“COMPUTATION OF THE COST OF A TAX SHELTER INVESTMENT AND OF A LIMITED-RECURSE DEBT RELATING TO A GIFTING ARRANGEMENT”.

(2) Subsection 1 has effect from 19 February 2003.

370. (1) The Act is amended by inserting the following section after section 851.41:

“**851.41.1.** The limited-recourse debt in respect of a gift of a taxpayer, at the time the gift is made, is equal to the aggregate of

(a) each limited-recourse amount at that time of the taxpayer and of any other taxpayer not dealing at arm’s length with the taxpayer, that can reasonably be considered to relate to the gift;

(b) each limited-recourse amount at that time, determined under this Title when it is applied to any other taxpayer who deals at arm’s length with and holds, directly or indirectly, an interest in the taxpayer, that can reasonably be considered to relate to the gift; and

(c) each amount that is the unpaid amount at that time of any other indebtedness, of any taxpayer referred to in paragraph *a* or *b*, that can reasonably be considered to relate to the gift if there is a guarantee, security or similar covenant in respect of that or any other indebtedness.”

(2) Subsection 1 applies in respect of a gift made after 18 February 2003.

371. (1) Section 851.48 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**851.48.** For the purposes of this Title, the unpaid principal of an indebtedness that relates to a taxpayer’s expenditure or gift is deemed to be a limited-recourse amount relating to the expenditure or gift, if it may reasonably be considered that information relating to the indebtedness is available outside Canada and the Minister is not satisfied that the unpaid principal of the indebtedness is not a limited-recourse amount unless”.

(2) Subsection 1 applies in respect of an expenditure or gift made after 18 February 2003.

372. (1) Section 853 of the Act is replaced by the following section:

“**853.** For the purposes of section 852, if the terms of an arrangement under which an employer makes payments to a trustee specifically provide that the payments are to be made out of profits, the arrangement is deemed, if the employer makes a valid election under subsection 10 of section 144 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the arrangement, to be an arrangement under which payments computed by reference to the employer’s profits are to be made.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 10 of section 144 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

373. (1) Sections 865 and 866 of the Act are replaced by the following sections:

“**865.** For the purposes of sections 772.2 to 772.13, if, in relation to a taxation year, a trust governed by a profit sharing plan designates, after 19 December 2006 and in accordance with paragraph *a* of subsection 8.1 of section 144 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), an amount of income in respect of a particular employee who is a beneficiary under the plan, the lesser of that amount and the portion, described in section 866, of the income of the trust for the year from sources that are other than a business carried on by it and that are situated in a foreign country, is deemed to be, for the particular employee, income from such sources for the year.

Chapter V.2 of Title II of Book I applies in relation to a designation made under paragraph *a* of subsection 8.1 of section 144 of the Income Tax Act or in relation to a designation made under this section before 20 December 2006.

“**866.** The portion of income to which the first paragraph of section 865 refers is the portion that is not deemed under that paragraph to be income of an employee other than the particular employee and that may reasonably be considered, having regard to the circumstances and terms of the trust arrangement, as being included in

(a) an amount included under section 859 in computing the income of the particular employee; or

(b) the amount by which the aggregate of every capital gain of the trust that is deemed to be a capital gain of the particular employee under section 860, exceeds the aggregate of every capital loss of the trust that is deemed to be a capital loss of the particular employee under that section.”

(2) Subsection 1 has effect from 20 December 2006.

374. (1) Section 867 of the Act is amended by replacing “contemplated by section 865” by “referred to in the first paragraph of section 865”.

(2) Subsection 1 has effect from 20 December 2006.

375. (1) Section 888.3 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2007. However, it does not apply in respect of an annuity the annuitant of which has reached 69 years of age before the taxation year 2007.

376. (1) The Act is amended by inserting the following section after section 888.3:

“**888.4.** If an amendment is made to an annuity contract to which subparagraph *vi* of paragraph *k* of subsection 2 of section 147 of the English version of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies, the sole effect of which is to defer annuity commencement to not later than the end of the year in which the individual in respect of whom the annuity contract was purchased reaches 71 years of age, the annuity contract is deemed not to have been disposed of by the individual.”

(2) Subsection 1 applies from the taxation year 2007.

377. (1) Section 890.0.1 of the Act is amended

(1) by inserting “or funds” after “plans” in the portion of subparagraph *d* of the first paragraph before subparagraph *i*;

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

“*iv.* a registered retirement income fund under which the individual is the annuitant within the meaning of paragraph *d* of section 961.1.5.”;

(3) by replacing the portion of the second paragraph before subparagraph *a* in the French text by the following:

“Le particulier auquel le paragraphe *b* du premier alinéa fait référence est un particulier qui.”;

(4) by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) who was the spouse or former spouse of the employee at the time of the employee’s death and who is entitled to the amount referred to in subparagraph *b* of that paragraph

i. as a consequence of the death of an employee or former employee referred to in subparagraph *a*, or

ii. under a decree, an order or a judgment of a competent tribunal or under a written separation agreement relating to a partition of property between the employee or former employee and the individual in settlement of rights arising out of, or on the breakdown of, their marriage.”

(2) Paragraphs 1, 2 and 4 of subsection 1 apply in respect of a transfer that occurs after 20 March 2003.

378. (1) Section 890.15 of the Act is amended by inserting the following paragraph after paragraph *c.1* of the definition of “trust”:

“(c.2) the payment of tax under any of sections 1129.66.2, 1129.66.4 and 1129.66.5, including the payment of an amount related to that tax;”.

(2) Subsection 1 has effect from 21 February 2007.

379. (1) Section 890.15.1 of the Act is replaced by the following section:

“890.15.1. In this Title, a contribution to an education savings plan includes neither an amount paid into the plan under the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26) or a program administered in accordance with an agreement entered into under section 12 of that Act, nor an amount deemed under section 1029.8.128 to be an overpayment of the trust’s tax payable.”

(2) Subsection 1 has effect from 21 February 2007.

380. (1) Section 895 of the Act is amended

(1) by replacing “in a prescribed educational program as a full-time or part-time student” in subparagraph 1 of subparagraph ii of paragraph *f.1* by “as a student in a prescribed educational program”;

(2) by replacing subparagraph 2 of subparagraph ii of paragraph *f.1* by the following subparagraph:

“(2) 16 years of age or over and enrolled as a student in a prescribed educational program at a prescribed postsecondary educational institution, and”;

(3) by replacing subparagraph iii of paragraph *f.1* by the following subparagraph:

“iii. any of the following situations apply:

(1) the individual satisfies, at that time, the condition set out in subparagraph 1 of subparagraph ii and has satisfied that condition throughout at least 13 consecutive weeks in the 12-month period that ends at that time, or the total of the payment and all other educational assistance payments made under a registered education savings plan of the promoter to or on behalf of the individual in the 12-month period that ends at that time does not exceed \$5,000 or such greater amount as the Minister responsible for the administration of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26) approves in writing in respect of the individual, or

(2) the individual satisfies, at that time, the condition set out in subparagraph 2 of subparagraph ii and the total of the payment and all other educational assistance payments made under a registered education savings

plan of the promoter to or on behalf of the individual in the 13-week period that ends at that time does not exceed \$2,500 or such greater amount as the Minister responsible for the administration of the Canada Education Savings Act approves in writing in respect of the individual;”;

(4) by striking out paragraph *j*.

(2) Paragraphs 1 to 3 of subsection 1 apply from the taxation year 2007.

(3) Paragraph 4 of subsection 1 applies in respect of a contribution made after 31 December 2006.

381. (1) Section 895.0.2 of the Act is amended by replacing “subparagraph iii” by “subparagraph 1 of subparagraph iii”.

(2) Subsection 1 has effect from 1 January 2007.

382. (1) Section 898.1 of the Act is replaced by the following section:

“898.1. If, on a particular day, a registered education savings plan is revocable or ceases to comply with any provision of the plan or with the registering conditions set out in section 895 or a person fails to comply with a condition or obligation imposed under Division II.21 of Chapter III.1 of Title III of Book IX, the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26) or a program administered in accordance with an agreement entered into under section 12 of that Act, that applies in respect of a registered education savings plan, the Minister may send written notice to the promoter of the plan that the Minister proposes to revoke the registration of the plan as of the date specified in the notice, which date must not be earlier than the particular day.”

(2) Subsection 1 has effect from 21 February 2007.

383. (1) Section 935.1 of the Act is amended by striking out the definition of “quarter” in the first paragraph.

(2) Subsection 1 applies from the taxation year 2002.

384. (1) Section 935.8 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2002.

385. (1) Section 961.1.5.0.1 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

“961.1.5.0.1. The amount to which paragraph *c* of section 961.1.5 refers in respect of a retirement income fund is equal to zero for the year in which the arrangement relating to the fund is made and, for each subsequent year, to the amount determined by the formula”.

(2) Subsection 1 applies from the taxation year 2007. However, when section 961.1.5.0.1 of the Act applies

(1) to the taxation year 2007, the portion of the first paragraph of that section before the formula is to be read as follows, except in respect of section 961.17.0.1 of the Act, paragraph *j* of the definition of “remuneration” in section 1015R1 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) and subparagraph *a* of the second paragraph of section 1015R11.0.1 of that regulation:

“961.1.5.0.1. The amount to which paragraph *c* of section 961.1.5 refers in respect of a retirement income fund for a year is equal

(a) to zero if the year is the year in which the arrangement relating to the fund is made or is the year 2007 and the individual who was the annuitant under the fund on 1 January 2007 reached 69 years of age or 70 years of age in the year 2006; and

(b) in any other case, to the amount determined by the formula”; and

(2) to the taxation year 2008, the portion of the first paragraph of that section before the formula is to be read as follows, except in respect of section 961.17.0.1 of the Act, paragraph *j* of the definition of “remuneration” in section 1015R1 of the Regulation respecting the Taxation Act and subparagraph *a* of the second paragraph of section 1015R11.0.1 of that regulation:

“961.1.5.0.1. The amount to which paragraph *c* of section 961.1.5 refers in respect of a retirement income fund for a year is equal

(a) to zero if the year is the year in which the arrangement relating to the fund is made or is the year 2008 and the individual who was the annuitant under the fund on 1 January 2008 reached 70 years of age in the year 2007; and

(b) in any other case, to the amount determined by the formula”.

386. (1) Section 961.15 of the Act is replaced by the following section:

“961.15. Despite section 961.12, a trust governed by a registered retirement income fund that holds, at any time in a taxation year, a property that is not a qualified investment for the purposes of section 146.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), shall pay tax under this Part on the amount that its taxable income for the year would be if the trust had no incomes or losses from sources other than the property that is not a qualified investment for the purposes of that Act and no capital gains or capital losses other than from the disposition of that property.”

(2) Subsection 1 applies from the taxation year 2003.

387. (1) Section 965.0.17.3 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) to defer annuity commencement to not later than the end of the year in which the individual in respect of whom the annuity contract was purchased reaches 71 years of age; or”.

(2) Subsection 1 applies from the taxation year 2007.

388. (1) Section 965.0.18 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2007. However, it does not apply in respect of an annuity the annuitant of which has reached 69 years of age before the taxation year 2007.

389. (1) Section 965.91 of the Act is replaced by the following section:

“**965.91.** For the purposes of paragraph *d* of section 965.90, the following rules apply:

(a) a corporation is deemed to have had not fewer than five full-time employees who are neither insiders within the meaning of section 89 of the Securities Act (chapter V-1.1) nor persons related to such insiders, if

i. a class of shares of its capital stock is listed on a Canadian stock exchange throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, and

ii. a person, other than such an insider or a person related to such an insider, or a partnership provides the corporation, in the period described in subparagraph i, with services under a service contract and the corporation would normally require the services of more than five full-time employees if those services were not provided; and

(b) if the favourable advance ruling referred to in paragraph *e* of section 965.74 or paragraph *c* of section 965.76 confirms that the corporation making a public share issue is carrying on a business on a seasonal basis and that the continuous period during which the business is carried on is comparable to that of other businesses operating in the same sector of activity, paragraph *d* of section 965.90 is to be read as if “throughout the preceding 12 months” was replaced by “throughout a period of seasonal activity that precedes that date”.

(2) Subsection 1 has effect from 20 December 2006.

390. (1) Section 965.94 of the Act is amended by adding the following paragraph:

“For the purposes of subparagraph *c* of the first paragraph, if the favourable advance ruling referred to in paragraph *e* of section 965.74 or paragraph *c* of section 965.76 confirms that the subsidiary is carrying on a business on a seasonal basis and that the continuous period during which the business is carried on is comparable to that of other businesses operating in the same sector of activity, subparagraph *c* of the first paragraph is to be read as if “throughout the 12 preceding months” was replaced by “throughout a period of seasonal activity that precedes that date”.”

(2) Subsection 1 has effect from 20 December 2006.

391. (1) Section 965.96 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“The rules of the second and third paragraphs apply, with the necessary modifications, to

(a) the requirement relating to the carrying on of a business set out in paragraph *d* of section 965.90; and

(b) the requirement relating to the carrying on of a business on a seasonal basis throughout a period of seasonal activity, because of the application of paragraph *b* of section 965.91.”

(2) Subsection 1 has effect from 20 December 2006.

392. (1) Section 965.97 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“The rules of the first, second and third paragraphs apply, with the necessary modifications, to

(a) the requirement relating to the carrying on of a business set out in paragraph *d* of section 965.90; and

(b) the requirement relating to the carrying on of a business on a seasonal basis throughout a period of seasonal activity, because of the application of paragraph *b* of section 965.91.”

(2) Subsection 1 has effect from 20 December 2006.

393. (1) Section 965.129 of the Act is amended by replacing subparagraphs *c* and *d* of the second paragraph by the following subparagraphs:

“(c) C is the adjusted cost of the qualifying shares and valid shares acquired after the particular time referred to in the first paragraph and included in the plan on or before the last day of the second month following the month in which the particular withdrawal occurred; and

“(d) D is the adjusted cost of the qualifying securities acquired after the particular time referred to in the first paragraph and included in the plan on or before the last day of the second month following the month in which the particular withdrawal occurred.”

(2) Subsection 1 has effect from 1 January 2007.

394. Section 971.3 of the Act is amended by replacing “attribué” in the first paragraph in the French text by “distribué”.

395. (1) Section 979.21 of the Act is amended

(1) by replacing “attribué” in the portion of the first paragraph before the formula in the French text by “distribué”;

(2) by replacing the formula in the first paragraph by the following formula:

“ $A + B - (C - D)$.”;

(3) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) D is the aggregate of all amounts each of which is equal to the amount by which an amount relating to the balance in respect of the individual under the arrangement that is deemed under section 979.22 to have been distributed before the particular time from the arrangement exceeds the portion of that amount that is included, because of that section, in computing a taxpayer’s income.”

(2) Paragraphs 2 and 3 of subsection 1 apply in respect of an amount that is transferred, credited or added after 20 December 2002. However, when subparagraph *d* of the second paragraph of section 979.21 of the Act applies before 15 May 2009, it is to be read as if “distribué” in the French text was replaced by “attribué”.

396. (1) The Act is amended by inserting the following sections after section 979.21:

“979.22. If, at a particular time, an amount relating to the balance in respect of an individual (in this section and in section 979.23 referred to as the “transferor”) under an eligible funeral arrangement (in this section and in section 979.23 referred to as the “transferor arrangement”) is transferred, credited or added to the balance in respect of the same or another individual (in this section and in section 979.23 referred to as the “recipient”) under the same or another eligible funeral arrangement (in this section and in section 979.23 referred to as the “recipient arrangement”), the following rules apply:

(a) the amount is deemed to have been distributed at the particular time to the transferor or, if the transferor is deceased at that time, to the recipient from the transferor arrangement and to have been paid from the balance in respect of the transferor under the transferor arrangement; and

(b) the amount is deemed to be a contribution made, other than by way of a transfer from an eligible funeral arrangement, at the particular time under the recipient arrangement for the purpose of funding funeral or cemetery services with respect to the recipient.

“979.23. Section 979.22 does not apply if

(a) the transferor and the recipient are the same individual;

(b) the amount that is transferred, credited or added to the balance in respect of the individual under the recipient arrangement is equal to the balance in respect of the individual under the transferor arrangement immediately before the particular time; and

(c) the transferor arrangement is terminated immediately after the transfer.”

(2) Subsection 1 applies in respect of an amount that is transferred, credited or added after 20 December 2002. However, when paragraph *a* of section 979.22 of the Act applies before 15 May 2009, it is to be read as if “distribu  ” in the French text was replaced by “attribu  ”.

397. (1) Section 984 of the Act is amended by replacing “Canadian public body performing a government function” by “municipal or public body performing a function of government in Canada”.

(2) Subsection 1 applies to a taxation year that begins after 8 May 2000.

398. (1) Section 985 of the Act is amended, in the first paragraph,

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

“(f) subject to sections 985.0.1 and 985.0.2, a corporation, commission or association not less than 90% of whose capital is owned by one or more entities each of which is a municipality in Canada or a municipal or public body performing a function of government in Canada, and not more than 10% of whose income for the period is derived from activities carried on outside the geographical boundaries of the territories of those entities; or”;

(2) by replacing “municipalities” in subparagraphs *i* and *ii* of subparagraph *g* by “entities”.

(2) Subsection 1 applies to a taxation year that begins after 8 May 2000. Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, for any taxation year that began before 27 February 2004, make such assessments,

reassessments or additional assessments of tax, interest or penalties payable by a taxpayer under Part I of the Act 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 assessments.

399. (1) Section 985.0.1 of the Act is amended

(1) by inserting “or of a municipal or public body” after “municipality” in the portion before paragraph *a*;

(2) by inserting the following paragraph after paragraph *c*:

“(c.1) the corporation, commission or association, as the case may be, within the geographical boundaries described in section 985.0.3 of a municipal or public body performing a function of government in Canada under an agreement in writing entered into with the body or with a corporation controlled by the body and to which any of subparagraphs *a* to *g* of the first paragraph of section 985 applies; or”.

(2) Subsection 1 applies to a taxation year that begins after 8 May 2000. Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, for any taxation year that began before 27 February 2004, make such assessments, reassessments or additional assessments of tax, interest or penalties payable by a taxpayer under Part I of the Act 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 assessments.

400. (1) Section 985.0.2 of the Act is replaced by the following section:

“**985.0.2.** Subparagraphs *a* to *g* of the first paragraph of section 985 do not apply in respect of a person’s taxable income for a period in a taxation year if at any time during the period

(*a*) the person is a corporation the shares of the capital stock of which are owned by one or more other persons that, in total, give them more than 10% of the votes that could be cast at a meeting of shareholders of the corporation, other than shares that are owned by one or more persons each of which is

i. the State, Her Majesty in right of Canada or Her Majesty in right of a province, other than Québec,

ii. a municipality in Canada,

iii. a municipal or public body performing a function of government in Canada, or

iv. a corporation, a commission or an association, to which any of those subparagraphs *a* to *g* apply; or

(b) the person is, or would be if the person were a corporation, controlled, directly or indirectly in any manner whatever, by a person, or by a group of persons that includes a person, who is not

i. the State, Her Majesty in right of Canada or Her Majesty in right of a province, other than Québec,

ii. a municipality in Canada,

iii. a municipal or public body performing a function of government in Canada, or

iv. a corporation, a commission or an association, to which any of those subparagraphs *a* to *g* apply.”

(2) Subsection 1 applies to a taxation year that begins after 20 December 2002. In addition, when section 985.0.2 of the Act applies to a taxation year that begins after 8 May 2000 and before 21 December 2002, it is to be read as follows:

“985.0.2. For the purposes of subparagraph *f* of the first paragraph of section 985 and section 985.0.1, 90% of the capital of a corporation that has issued share capital is owned by one or more entities, each of which is a municipality or a municipal or public body, only if the entities own shares of the capital stock of the corporation that give the entities 90% or more of the votes that could be cast under all circumstances at an annual meeting of shareholders of the corporation.”

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, for every taxation year that begins before 27 February 2004, make such assessments, reassessments or additional assessments of tax, interest and penalties payable by a taxpayer under Part I of the Act as are necessary to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply, with the necessary modifications, to such assessments.

401. (1) The Act is amended by inserting the following section after section 985.0.2:

“985.0.3. For the purposes of this Book, the geographical boundaries of a municipal or public body performing a function of government in Canada are

(a) the geographical boundaries that encompass the area in respect of which a law of Canada or an agreement given effect by a law of Canada recognizes or grants to the body a power to impose taxes; or

(b) if paragraph *a* does not apply, the geographical boundaries within which that body is authorized by the laws of Canada or of a province to exercise that function.”

(2) Subsection 1 applies to a taxation year that begins after 8 May 2000.

402. Section 985.1 of the Act is amended by replacing “opérée” in paragraph *d* in the French text by “gérée”.

403. (1) Sections 985.1.1 and 985.1.2 of the Act are replaced by the following sections:

“985.1.1. The charitable foundation to which paragraph *f* of section 985.1 refers means a charitable foundation that, at a particular time, meets the following conditions:

(a) more than 50% of its directors, trustees, officers or like officials deal at arm’s length with each other and with

i. each of the other directors, trustees, officers and like officials of the foundation,

ii. each person described in subparagraph i or ii of paragraph *b*, and

iii. each member of a group of persons, other than the State, Her Majesty in right of Canada or Her Majesty in right of a province (other than Québec), a municipality, another registered charity that is not a private foundation, and any club, society or association described in section 996, who do not deal with each other at arm’s length, if the group would, if it were a person, be a person described in subparagraph i of paragraph *b*; and

(b) the charitable foundation is not, at the particular time, and would not at the particular time be, if the foundation were a corporation, controlled, directly or indirectly in any manner whatever,

i. by a person, other than the State, Her Majesty in right of Canada or Her Majesty in right of a province (other than Québec), a municipality, another registered charity that is not a private foundation, and any club, society or association described in section 996

(1) who immediately after the particular time, has contributed to the foundation amounts that are, in total, greater than 50% of the capital of the foundation immediately after the particular time, and

(2) who immediately after the person’s last contribution at or before the particular time, had contributed to the foundation amounts that were, in total, greater than 50% of the capital of the foundation immediately after the making of that last contribution, or

ii. by a person, or by a group of persons that do not deal at arm’s length with each other, if the person or any member of the group does not deal at arm’s length with a person described in subparagraph i.

“985.1.2. The organization to which paragraph *g* of section 985.1 refers is an organization, whether or not incorporated, that, at a particular time, meets the following conditions:

(a) all its resources are devoted to charitable activities carried on by the organization itself;

(b) no part of its income is payable to, or is otherwise available for, the personal benefit of any proprietor, member, shareholder, trustee or settlor of the organization;

(c) more than 50% of its directors, trustees, officers or like officials deal at arm’s length with each other and with

i. each of the other directors, trustees, officers and like officials of the organization,

ii. each person described in subparagraph i or ii of paragraph *d*, and

iii. each member of a group of persons, other than the State, Her Majesty in right of Canada or Her Majesty in right of a province (other than Québec), a municipality, another registered charity that is not a private foundation, and any club, society or association described in section 996, who do not deal with each other at arm’s length, if the group would, if it were a person, be a person described in subparagraph i of paragraph *d*; and

(d) the organization is not, at the particular time, and would not at the particular time be, if the organization were a corporation, controlled, directly or indirectly in any manner whatever,

i. by a person, other than the State, Her Majesty in right of Canada or Her Majesty in right of a province (other than Québec), a municipality, another registered charity that is not a private foundation, and any club, society or association described in section 996,

(1) who immediately after the particular time, has contributed to the organization amounts that are, in total, greater than 50% of the capital of the organization immediately after the particular time, and

(2) who immediately after the person’s last contribution at or before the particular time, had contributed to the organization amounts that were, in total, greater than 50% of the capital of the organization immediately after the making of that last contribution, or

ii. by a person, or by a group of persons that do not deal at arm’s length with each other, if the person or any member of the group does not deal at arm’s length with a person described in subparagraph i.”

(2) Subsection 1 has effect from 1 January 2000. However,

(1) in the case of a foundation that has not been designated before that date as a private foundation or charitable organization, in accordance with section 985.4.1 of the Act, as it read before being repealed, or in accordance with section 985.4.3 of the Act, that has not applied after 15 February 1984 for registration under subsection 1 of section 985.5 of the Act and that has not begun after that date to be deemed to be registered in accordance with subsection 2 of that section, when section 985.1.1 of the Act applies before 1 January 2005 or, if it is earlier, the day, after 31 December 1999, on which the foundation is designated as a private foundation or charitable organization in accordance with section 985.4.3 of the Act

(a) subparagraph iii of paragraph *a* of section 985.1.1 of the Act is to be read as follows:

“iii. each member of a group of persons who do not deal with each other at arm’s length, if the group would, if it were a person, be a person described in subparagraph i of paragraph *b*; and”;

(b) subparagraph i of paragraph *b* of section 985.1.1 of the Act is to be read as follows:

“i. by a person,

(1) who immediately after the particular time, has contributed to the foundation amounts that are, in total, greater than 75% of the capital of the foundation immediately after the particular time, and

(2) who immediately after the person’s last contribution at or before the particular time, had contributed to the foundation amounts that were, in total, greater than 75% of the capital of the foundation immediately after the making of that last contribution, or”;

(2) in the case of a charitable organization that has not been designated before that date as a private foundation or public foundation in accordance with section 985.4.1 of the Act, as it read before being repealed, or in accordance with section 985.4.3 of the Act, that has not applied after 15 February 1984 for registration under subsection 1 of section 985.5 of the Act and that has not begun after that date to be deemed to be registered in accordance with subsection 2 of that section, when section 985.1.2 of the Act applies before 1 January 2005 or, if it is earlier, the day, after 31 December 1999, on which the foundation is designated as a private foundation or public foundation in accordance with section 985.4.3 of the Act, it is to be read without reference to subparagraphs ii and iii of paragraph *c*.

404. (1) Section 985.2 of the Act is amended by replacing paragraphs *a* to *d* by the following paragraphs:

“(a) it carries on a related business;

“(b) in any taxation year, it disburses not more than 50% of its income for that year to qualified donees;

“(c) it disburses part of its income to a registered charity that is deemed to be a charity associated with it under section 985.3; or

“(d) it pays to a qualified donee an amount that is not paid out of the income of the charitable organization.”

(2) Subsection 1 has effect from 20 December 2006.

405. Section 985.2.3 of the Act is amended by replacing “opérée” in the portion before paragraph *a* in the French text by “gérée”.

406. (1) Section 985.3 of the Act is replaced by the following section:

“985.3. If, following an application made to the Minister of National Revenue in accordance with subsection 7 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the Minister of National Revenue designates in writing, after 19 December 2006, a registered charity as a charity associated with one or more particular registered charities, the charities to which the designation applies are deemed to be associated charities from the date specified in the designation, until such time as the designation is revoked by the Minister of National Revenue.

Chapter V.2 of Title II of Book I applies in relation to an application granted by the Minister of National Revenue or a revocation made under subsection 7 of section 149.1 of the Income Tax Act or in relation to an application granted by the Minister before 20 December 2006 or a revocation made under this section before that date, and, to that end, sections 21.4.6 and 21.4.7 must apply, with the necessary modifications, as if a revocation made by the Minister of National Revenue had been made by the registered charities to which that revocation applies.”

(2) Subsection 1 has effect from 20 December 2006.

407. Section 985.5.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“985.5.2. The charity referred to in section 985.4.3 is deemed to be registered as a charitable organization, private foundation or public foundation, as the case may be, for the taxation years beginning after the day of sending of the notice mentioned in that section until it is otherwise designated under that section, until its registration is revoked under sections 985.6 to 985.8.1 or sections 1063 to 1065.1 or, in the case of a charity that is deemed to be registered in accordance with subsection 2 of section 985.5, until it ceases to be so deemed to be registered.”

408. (1) Section 985.6 of the Act is amended by adding the following paragraph after paragraph *b*:

“(c) makes a payment in the form of a gift, other than

- i. a gift made in the course of its charitable activities, or
- ii. a gift made to a donee that is a qualified donee at the time the gift is made.”

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

409. (1) Section 985.7 of the Act is amended

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

“**985.7.** The Minister may, in the manner described in sections 1064 and 1065, revoke the registration of a public foundation if the foundation

(a) carries on a business that is not a related business;”;

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

“(b.1) makes a payment in the form of a gift, other than

- i. a gift made in the course of its charitable activities, or
- ii. a gift made to a donee that is a qualified donee at the time the gift is made;”;

(3) by striking out “ou” at the end of paragraph *d* in the French text.

(2) Paragraph 2 of subsection 1 applies in respect of a gift made after 20 December 2002.

410. (1) Section 985.8 of the Act is amended

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

“**985.8.** The Minister may, in the manner described in sections 1064 and 1065, revoke the registration of a private foundation in the case provided for in paragraph *c* or *d* of section 985.7 or if the foundation

(a) carries on a business;”;

(2) by adding the following paragraph after paragraph *b*:

“(c) makes a payment in the form of a gift, other than

- i. a gift made in the course of its charitable activities, or
- ii. a gift made to a donee that is a qualified donee at the time the gift is made.”

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

411. (1) Section 985.16 of the Act is replaced by the following section:

“985.16. Property accumulated by a registered charity in accordance with section 985.15, including any income related to the property, that is not used for the particular purpose provided for in section 985.15 before the expiration of the period specified in that section or at any earlier time at which a decision has been made in such respect by the charity, is deemed to be income of the charity and the eligible amount of a gift for which it issued a receipt referred to in section 712 or 752.0.10.3 in its taxation year in which such period expires or such decision is made.”

(2) Subsection 1 has effect from 21 December 2002.

412. Section 985.22 of the Act is amended by replacing “operating” by “carrying on its activities”.

413. (1) Section 985.35.6 of the Act is amended by replacing “a gift” in the third paragraph by “the eligible amount of a gift”.

(2) Subsection 1 has effect from 24 March 2006.

414. (1) Section 985.35.16 of the Act is amended by replacing “a gift” in the third paragraph by “the eligible amount of a gift”.

(2) Subsection 1 has effect from 30 June 2006.

415. (1) Section 985.40 of the Act is amended by replacing “a gift” in the third paragraph by “the eligible amount of a gift”.

(2) Subsection 1 has effect from 21 December 2002.

416. (1) Section 985.42 of the Act is replaced by the following section:

“985.42. The Minister may, in the manner described in sections 1064 and 1065, revoke the recognition of a recognized political education organization if the organization

(a) fails to comply with the requirement of section 985.37 for a taxation year; or

(b) makes a payment in the form of a gift to a donee that is not a qualified donee at the time the gift is made.”

(2) Subsection 1 applies in respect of a gift made after 20 December 2002.

417. Section 996 of the Act is amended by replacing “opéré” in the French text by “géré”.

418. (1) Section 998 of the Act is amended by adding the following paragraphs after paragraph *o*:

“(p) a trust

i. that was created because of a requirement imposed by section 56 of the Environment Quality Act (chapter Q-2),

ii. that is resident in Canada, and

iii. in which the only persons that are beneficially interested are

(1) the State, Her Majesty in right of Canada or Her Majesty in right of a province, other than Québec, or

(2) a municipality, within the meaning of section 1 of that Act, that is exempt under this Book from tax under this Part on all of its taxable income; or

“(q) a trust

i. that was created because of a requirement imposed by subsection 1 of section 9 of the Nuclear Fuel Waste Act (Statutes of Canada, 2002, chapter 23),

ii. that is resident in Canada, and

iii. in which the only persons that are beneficially interested are

(1) the State, Her Majesty in right of Canada or Her Majesty in right of a province, other than Québec,

(2) a nuclear energy corporation, within the meaning of section 2 of that Act, all of the shares of the capital stock of which are owned by one or more persons described in subparagraph 1,

(3) the waste management organization established under section 6 of that Act if all of the shares of its capital stock are owned by one or more nuclear energy corporations described in subparagraph 2, or

(4) Atomic Energy of Canada Limited, being the company incorporated or acquired under subsection 2 of section 10 of the Atomic Energy Control Act (Revised Statutes of Canada, 1970, chapter A-19).”

(2) Subsection 1 applies from the taxation year 1997.

419. (1) Section 999.1 of the Act is amended

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

“(a) if subsection 10 of section 149 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) does not apply to the corporation in respect of that time, the taxation year of the corporation that would otherwise include that time is deemed to end immediately before that time and a new taxation year of the corporation is deemed to begin at that time and to end at the time at which the corporation’s taxation year (determined for the purposes of the Income Tax Act) that includes that time, ends;”;

(2) by striking out paragraph *a.0.1*.

(2) Subsection 1 applies in respect of a change in status of a corporation that occurs after 19 December 2006.

420. (1) Section 1012.1 of the Act is amended

(1) by adding “or because of” at the end of the portion before paragraph *a*;

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

“(f) subparagraph *a* or *b* of the first paragraph of section 1054 as a consequence of an election or specification, referred to in that subparagraph, made by the taxpayer’s legal representative for a subsequent taxation year.”

(2) Subsection 1 has effect from 20 December 2006.

421. (1) Section 1015.3 of the Act is amended

(1) by replacing “\$9,200” in the second paragraph by “\$10,215”;

(2) by replacing the portion of the third paragraph before the formula by the following:

“The amount of \$10,215 to which the second paragraph refers and that is to be used for a taxation year subsequent to the taxation year 2008, 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 so used by the factor determined by the formula”;

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

“If the factor determined by the formula in the third paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4.”;

(4) by replacing “s’il est équidistant” in the fifth paragraph in the French text by “s’il en est équidistant”;

(5) by striking out the sixth paragraph.

(2) Subsection 1 applies from the taxation year 2008.

422. (1) The Act is amended by inserting the following sections after section 1017:

“**1017.1.** A joint election made or expected to be made under Chapter II.1 of Title VI of Book III is not to be considered grounds on which the Minister may determine a lesser amount under section 1016.

“**1017.2.** If a transferor and a transferee, within the meaning assigned to those expressions by the first paragraph of section 336.8, make a joint election under Chapter II.1 of Title VI of Book III in respect of a split-retirement income amount for a taxation year, determined in their respect for the purposes of that chapter, the portion of the amount deducted or withheld under section 1015 that may reasonably be considered to be attributable to the split-retirement income amount is deemed to have been deducted or withheld on account of the transferee’s tax payable for the year under this Part and not on account of the transferor’s tax payable for the year under this Part.”

(2) Subsection 1 applies from the taxation year 2007.

423. Section 1019.4 of the Act is amended by replacing the first paragraph by the following paragraph:

“**1019.4.** If an employee receives or benefits from tips and performs employment duties for a regulated establishment, the employee shall report in writing to the employer, at the end of each pay period, the amount by which the amount of tips the employee received or benefited from exceeds the amount of tips remitted to or for the benefit of another employee under a tip-sharing arrangement implemented for the employees performing employment duties for the regulated establishment, to the extent that that amount is included in the amount of the tips the employee received or benefited from.”

424. (1) Section 1026.0.2 of the Act is amended

(1) by replacing the definition of “net tax owing” by the following definition:

““net tax owing” by an individual for a taxation year means the amount by which the tax payable by the individual for the year under this Part and Part III.15, determined without reference to the specified tax consequences for the year, section 313.11 and Chapter II.1 of Title VI of Book III, exceeds the amount described in the second paragraph.”;

(2) by adding the following paragraph:

“The amount to which the definition of “net tax owing” in the first paragraph refers corresponds to the aggregate of all amounts deducted or withheld under section 1015, but without reference to section 1017.2, in respect of the individual’s income for the year and all amounts the individual is deemed, under Chapter III.1, to have paid to the Minister on account of the individual’s tax payable under this Part for the year.”

(2) Subsection 1 applies in respect of a payment to be made on or before a day that is subsequent to 31 December 2007.

425. (1) The Act is amended by inserting the following section after section 1026.2:

“**1026.3.** For the purposes of sections 1025 and 1026, the individual’s tax for the year estimated in accordance with section 1004 is to be determined without reference to section 313.11 and Chapter II.1 of Title VI of Book III.”

(2) Subsection 1 applies in respect of a payment to be made on or before a day that is subsequent to 31 December 2007.

426. (1) Section 1029.6.0.0.1 of the Act is amended

(1) by adding the following subparagraph after subparagraph viii of subparagraph *c* of the second paragraph:

“ix. the amount of any financial contribution paid by a public body that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission;”;

(2) by replacing subparagraph *e.1* of the second paragraph by the following subparagraph:

“(*e.1*) in the case of Division II.6.0.0.4, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division,

ii. the amount of financial assistance granted by the Conseil des arts et des lettres du Québec, the Société de développement des entreprises culturelles, the Canada Council for the Arts, Fondation Musicaction or the Foundation to Assist Canadian Talent on Records, or

iii. the amount of the fees paid by a government, municipality or other public authority to acquire performances of a show;”;

(3) by striking out “, excluding an amount that is income from the operation of the property” in the third paragraph.

(2) Paragraph 1 of subsection 1 applies in respect of an amount received or to be received after 11 March 2003.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of an amount received or to be received after 20 February 2007.

427. Section 1029.6.0.1 of the Act is amended by replacing “opère” wherever it appears in paragraph *c* in the French text by “exploite”.

428. (1) Section 1029.6.0.6 of the Act is amended

(1) by replacing “third” in the first paragraph by “fourth”;

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

“If the factor determined by the formula in the first paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4.”;

(3) by replacing “fourth” in the portion of the third paragraph before subparagraph *a* by “fifth”;

(4) by replacing “\$15” and “\$38” in subparagraph *h* of the third paragraph by “\$26” and “\$61”, respectively;

(5) by adding the following subparagraph after subparagraph *l* of the third paragraph:

“(m) the amounts of \$37,500 and \$75,000, wherever they are mentioned in paragraphs *a* and *b* of the definition of “increase amount” in the first paragraph of section 1029.8.126.”;

(6) by replacing “third” in the fourth paragraph by “fourth”.

(2) Paragraphs 1 to 3 and 6 of subsection 1 apply from the taxation year 2008.

(3) Paragraph 4 of subsection 1 applies from the taxation year 2008. In addition, when section 1029.6.0.6 of the Act applies to the taxation year 2007, it is to be read without reference to subparagraph *h* of the third paragraph.

(4) Paragraph 5 of subsection 1 applies from the taxation year 2008. However, when section 1029.6.0.6 of the Act applies to the taxation year 2008, it is to be read without reference to subparagraph *m* of the fourth paragraph.

429. (1) Section 1029.6.0.7 of the Act is amended

- (1) by replacing “third” wherever it appears by “fourth”;
- (2) by replacing “*j* and *l*” in the first paragraph by “*j*, *l* and *m*”.
- (2) Paragraph 1 of subsection 1 applies from the taxation year 2008.
- (3) Paragraph 2 of subsection 1 applies from the taxation year 2009.

430. (1) Section 1029.7 of the Act is amended by replacing “in Québec, has an establishment in Québec and” and “to the second paragraph and to the first paragraph of section 1029.8.21.3.2” in the portion of the first paragraph before subparagraph *a* by “in Canada, who” and “to the second paragraph”, respectively.

(2) Subsection 1 applies in respect of an expenditure incurred by a taxpayer after 21 April 2005 in a fiscal period of the taxpayer that begins after that date for scientific research and experimental development undertaken after that date and, if applicable, under a contract entered into after 20 April 2005.

431. (1) Section 1029.8 of the Act is amended by replacing “in Québec, has an establishment in Québec” and “to the second paragraph and to the second paragraph of section 1029.8.21.3.2” in the portion of the first paragraph before subparagraph *a* by “in Canada” and “to the second paragraph”, respectively.

(2) Subsection 1 applies in respect of an expenditure incurred by a partnership after 21 April 2005 in a fiscal period of the partnership that begins after that date for scientific research and experimental development undertaken after that date and, if applicable, under a contract entered into after 20 April 2005.

432. (1) Section 1029.8.6 of the Act is amended by replacing “in Québec, has an establishment in Québec and” and “to the second paragraph and to the first paragraph of section 1029.8.21.3.2” in the portion of the first paragraph before subparagraph *a* by “in Canada, who” and “to the second paragraph”, respectively.

(2) Subsection 1 applies in respect of an expenditure incurred by a taxpayer after 21 April 2005 in a fiscal period of the taxpayer that begins after that date for scientific research and experimental development undertaken after that date under a contract entered into after 20 April 2005.

433. (1) Section 1029.8.7 of the Act is amended by replacing “in Québec, has an establishment in Québec” and “to the second paragraph and to the second paragraph of section 1029.8.21.3.2” in the portion of the first paragraph

before subparagraph *a* by “in Canada” and “to the second paragraph”, respectively.

(2) Subsection 1 applies in respect of an expenditure incurred by a partnership after 21 April 2005 in a fiscal period of the partnership that begins after that date for scientific research and experimental development undertaken after that date under a contract entered into after 20 April 2005.

434. (1) Section 1029.8.10 of the Act is amended by replacing “in Québec, has an establishment in Québec” and “to the second paragraph and to the first paragraph of section 1029.8.21.3.2” in the portion of the first paragraph before subparagraph *a* by “in Canada” and “to the second paragraph”, respectively.

(2) Subsection 1 applies in respect of an expenditure incurred by a taxpayer after 21 April 2005 in a fiscal period of the taxpayer that begins after that date for scientific research and experimental development undertaken after that date and, if applicable, under a contract entered into after 20 April 2005.

435. (1) Section 1029.8.11 of the Act is amended by replacing “in Québec, has an establishment in Québec” and “to the second paragraph and to the second paragraph of section 1029.8.21.3.2” in the portion of the first paragraph before subparagraph *a* by “in Canada” and “to the second paragraph”, respectively.

(2) Subsection 1 applies in respect of an expenditure incurred by a partnership after 21 April 2005 in a fiscal period of the partnership that begins after that date for scientific research and experimental development undertaken after that date and, if applicable, under a contract entered into after 20 April 2005.

436. Section 1029.8.18.1 of the Act is amended

(1) by replacing “under Divisions II to II.3.0.1” in the portion before paragraph *a* by “under any of Divisions II to II.3.0.1”;

(2) by replacing “those divisions” in the portion of each of paragraphs *a* and *b* before subparagraph *i* by “that division”;

(3) by replacing “were it not” and “those divisions” in subparagraph *i* of paragraph *b* by “but” and “that division”, respectively;

(4) by replacing “under the same provisions of those divisions as the provisions under which” in subparagraph *ii* of paragraph *b* by “under the same provision of that division as the provision under which”.

437. Section 1029.8.18.1.1 of the Act is amended

(1) by replacing “under Divisions II to II.3.0.1” in the portion before paragraph *a* by “under any of Divisions II to II.3.0.1”;

(2) by replacing “those divisions” in the portion of each of paragraphs *a* and *b* before subparagraph i by “that division”;

(3) by replacing subparagraph i of paragraph *b* by the following subparagraph:

“i. to be equal to the amount that, but for the assistance and if the taxpayer’s share of the income or loss of the partnership and that income or loss had been the same as those determined at the end of the fiscal period of the partnership which includes the particular time, 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, 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, particular eligible fee or particular eligible fee balance corresponding to the assistance so repaid, and”;

(4) by replacing “under the same provisions of those divisions as the provisions under which” in subparagraph ii of paragraph *b* by “under the same provision of that division as the provision under which”.

438. Section 1029.8.18.1.2 of the Act is amended

(1) by replacing “under Divisions II to II.3.0.1” in the portion before paragraph *a* by “under any of Divisions II to II.3.0.1”;

(2) by replacing “those divisions” in the portion of each of paragraphs *a* and *b* before subparagraph i by “that division”;

(3) by replacing “were it not” and “those divisions” in subparagraph i of paragraph *b* by “but” and “that division”, respectively;

(4) by replacing “under the same provisions of those divisions as those under which” in subparagraph ii of paragraph *b* by “under the same provision of that division as the provision under which”.

439. (1) Section 1029.8.20 of the Act is amended by replacing “under section 1029.8.9.0.3, the taxpayer is, for the purposes of that section, deemed” by “under any of sections 1029.7, 1029.8.6, 1029.8.9.0.3 and 1029.8.10, the taxpayer is, for the purposes of those sections, deemed”.

(2) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 by a taxpayer or a partnership in a fiscal period that begins after that date for scientific research and experimental development undertaken after that date and, if applicable, under a contract entered into after 20 April 2005.

440. (1) Section 1029.8.21.3.2 of the Act is repealed.

(2) Subsection 1 applies in respect of an expenditure incurred after 21 April 2005 by a taxpayer or a partnership in a fiscal period that begins after that date for scientific research and experimental development undertaken after that date and, if applicable, under a contract entered into after 20 April 2005.

441. (1) Section 1029.8.36.0.0.7 of the Act is amended

(1) by striking out subparagraph *e* of the second paragraph;

(2) by adding the following subparagraph after subparagraph *b* of the third paragraph:

“(c) no expenditure may be taken into consideration in computing a labour expenditure of a corporation for a taxation year in respect of a property that is a qualified property, or production costs directly attributable to the production of such a property incurred before the end of the year, if the expenditure has been taken into consideration in computing such a labour expenditure or such costs in respect of another property that is a qualified property.”

(2) Subsection 1 applies in respect of a labour expenditure incurred after 23 March 2006.

442. (1) Section 1029.8.36.0.3.63 of the Act is amended by replacing the portion of paragraph *c* before subparagraph *i* by the following:

“(c) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, or the aggregate of all amounts each of which is the salary or wages paid by another qualified corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee who reports for work at an establishment of the other corporation situated in Québec, where the salary or wages are paid in respect of a pay period, within the calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the other corporation situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the other corporation that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, exceeds the total of”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

443. (1) Section 1029.8.36.0.3.69 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“1029.8.36.0.3.69. Subject to sections 1029.8.36.0.3.67 and 1029.8.36.0.3.68, if, at a particular time in a particular calendar year that ends in a particular taxation year or in a preceding taxation year, the activities carried on by a person or partnership (in this section referred to as the “vendor”) in relation to a recognized business or a business the activities of which are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, diminish or cease and it may reasonably be considered that, as a result, another person or partnership (in this section referred to as the “purchaser”) that is not associated with the vendor at the particular time, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply, subject to the third and fourth paragraphs, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for the particular taxation year, in relation to a particular recognized business:”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

444. (1) The Act is amended by inserting the following sections after section 1029.8.36.0.3.69:

“1029.8.36.0.3.69.1. Subject to sections 1029.8.36.0.3.67 and 1029.8.36.0.3.68, if, at a particular time in a particular calendar year that ends in a particular taxation year or in a preceding taxation year, the activities carried on by a person or partnership (in this section referred to as the “vendor”) in relation to a recognized business or a business the activities of which are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, diminish or cease and it may reasonably be considered that, as a result, another person or partnership (in this section referred to as the “purchaser”) that is associated with the vendor at the particular time, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for the particular taxation year, in relation to a particular recognized business:

(*a*) if the particular recognized business is a business of the vendor,

i. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period in relation to the particular recognized business, for which the employee is an eligible employee, is deemed, for the purposes of

subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.61, subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 and subparagraph ii of paragraph *a* of section 1029.8.36.0.3.63, to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$$A \times G,$$

ii. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, in relation to the particular recognized business, is deemed, for the purposes of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.61, subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 and paragraph *a* of section 1029.8.36.0.3.63, to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$$B \times G,$$

iii. the base amount of the vendor, in relation to the particular recognized business, is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$$C \times G, \text{ and}$$

iv. the eligible amount of the vendor for the particular calendar year is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$$D \times G;$$

(*b*) if the particular recognized business is a business of a corporation that is associated with the vendor at the end of the particular calendar year,

i. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 or in subparagraph ii of paragraph *c* of section 1029.8.36.0.3.63, determined in respect of the vendor, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph i exceeds the amount determined by the formula

$$E \times G, \text{ and}$$

ii. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 before subparagraph 1 or in the portion of paragraph *c* of section 1029.8.36.0.3.63 before subparagraph i, determined in respect of the vendor for the particular calendar year, is deemed to be equal to the amount by which that amount

determined without reference to this subparagraph ii exceeds the amount determined by the formula

$F \times G$;

(c) if the particular recognized business is a business of the purchaser, the purchaser is deemed

i. to have paid, for the purposes of subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.61, subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 or subparagraph ii of paragraph *a* of section 1029.8.36.0.3.63, as the case may be, to employees, in respect of a pay period, within the purchaser's base period in relation to the particular recognized business, for which the employees are eligible employees, the amount determined by the formula

$A \times G$,

ii. to have paid, for the purposes of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.61, subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 or paragraph *a* of section 1029.8.36.0.3.63, as the case may be, to employees, in respect of a pay period, within the particular calendar year, for which the employees are eligible employees, in relation to the particular recognized business, the amount determined by the formula

$B \times G$,

iii. to have a base amount, in relation to the particular recognized business, equal to the aggregate of

(1) the purchaser's base amount otherwise determined, in relation to the particular recognized business, and

(2) the amount determined by the formula

$C \times G$, and

iv. to have an eligible amount for the particular calendar year equal to the aggregate of

(1) the purchaser's eligible amount otherwise determined for the particular calendar year, and

(2) the amount determined by the formula

$D \times G$; and

(d) if the particular recognized business is a business of a corporation that is associated with the purchaser at the end of the particular calendar year,

i. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 or in subparagraph ii of paragraph *c* of section 1029.8.36.0.3.63, determined in respect of the purchaser, is deemed to be equal to the aggregate of

(1) the amount of that aggregate determined without reference to this subparagraph i, and

(2) the amount determined by the formula

$E \times G$, and

ii. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.0.3.62 before subparagraph 1 or in the portion of paragraph *c* of section 1029.8.36.0.3.63 before subparagraph i, determined in respect of the purchaser for the particular calendar year, is deemed to be equal to the aggregate of

(1) the amount of that aggregate determined without reference to this subparagraph ii for the particular calendar year, and

(2) the amount determined by the formula

$F \times G$.

In the formulas in subparagraphs *a* to *d* of the first paragraph,

(a) *A* is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph i of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor's base period in relation to the particular recognized business, for which the employee is an eligible employee, and

ii. for the purposes of subparagraph i of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor's base period in relation to the recognized business, for which the employee is an eligible employee, and

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee who reports for work at an establishment of the vendor situated in a designated site, other than an excluded employee of the vendor, paid by the vendor in respect of a pay period, within the purchaser's base period in relation to the recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of

the vendor situated in a designated site or elsewhere, but in connection with the mandates attributable to that establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, unless an amount is included, in respect of the employee, in computing an amount determined under this subparagraph ii in relation to another recognized business;

(b) B is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph ii of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee in relation to the particular recognized business, and

ii. for the purposes of subparagraph ii of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee in relation to the recognized business, and

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages paid by the vendor to an employee who reports for work at an establishment of the vendor situated in a designated site, other than an excluded employee of the vendor, in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in a designated site or elsewhere, but in connection with the mandates attributable to that establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60;

(c) C is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph iii of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in the course of carrying on the particular recognized business, in respect of a pay period, within the vendor’s base period in relation to the particular recognized business, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec but outside a designated site, other than an excluded employee of the vendor, paid by the vendor in the course of carrying on any given business in respect of a pay period, within the vendor’s base period in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere,

but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, unless an amount is included, in respect of the employee, in relation to the given business, in computing an amount determined under this subparagraph *i* in relation to another recognized business, and

ii. for the purposes of subparagraph 2 of subparagraph *iii* of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in the course of carrying on the recognized business, in respect of a pay period, within the vendor’s base period in relation to the recognized business, for which the employee is an eligible employee, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec but outside a designated site, other than an excluded employee of the vendor, paid by the vendor in the course of carrying on any given business in respect of a pay period, within the vendor’s base period in relation to the recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, unless an amount is included, in respect of the employee, in relation to the given business, in computing an amount determined under this subparagraph *ii* in relation to another recognized business, and

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, other than an excluded employee of the vendor, paid by the vendor in the course of carrying on any given business in respect of a pay period, within the purchaser’s base period in relation to the recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, unless an amount is included, in respect of the employee, in relation to the given business, in computing an amount determined under this subparagraph *ii* in relation to another recognized business;

(*d*) *D* is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph iv of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, in relation to the particular recognized business, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, other than an eligible employee of the vendor, in relation to the particular recognized business, or other than an excluded employee of the vendor, paid by the vendor in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, and

ii. for the purposes of subparagraph 2 of subparagraph iv of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, in relation to the recognized business, or the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, other than an eligible employee of the vendor, in relation to the recognized business, or other than an excluded employee of the vendor, paid by the vendor in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60, and

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee who reports for work at an establishment of the vendor situated in Québec, other than an excluded employee of the vendor, paid by the vendor in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of “recognized business” in the first paragraph of section 1029.8.36.0.3.60;

(e) E is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee who reports for work at an establishment of the vendor situated in Québec in respect of a pay period, within the vendor's base period in relation to the particular recognized business, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of "recognized business" in the first paragraph of section 1029.8.36.0.3.60, unless an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined for the particular calendar year under this subparagraph, in relation to another recognized business;

(f) F is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee who reports for work at an establishment of the vendor situated in Québec in respect of a pay period, within the particular calendar year, throughout which the employee spends, when at work, at least 90% of the time in undertaking, supervising or supporting, in an establishment of the vendor situated in Québec or elsewhere, but in connection with the mandates attributable to such an establishment, work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *c* of the definition of "recognized business" in the first paragraph of section 1029.8.36.0.3.60; and

(g) G is the proportion that the number of the vendor's employees referred to in any of subparagraphs *a* to *f*, as the case may be, who were assigned to the carrying on of part of the activities that diminished or ceased at the particular time is of the number of the vendor's employees assigned to those activities immediately before the particular time.

“1029.8.36.0.3.69.2. For the purposes of sections 1029.8.36.0.3.69 and 1029.8.36.0.3.69.1, to determine whether a vendor and a purchaser are associated with each other at a particular time, the following rules apply:

(a) if the vendor or purchaser is an individual (other than a trust), the vendor or purchaser is deemed to be a corporation all the voting shares in the capital stock of which are owned at the particular time by the individual;

(b) if the vendor or purchaser is a partnership, the vendor or purchaser is deemed to be a corporation whose taxation year is its fiscal period and all the voting shares in the capital stock of which are owned at the particular time by each member of the partnership in a proportion equal to the proportion that the member's share of the income or loss of the partnership for its fiscal period that includes the particular time 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; and

(c) if the vendor or purchaser is a trust, the vendor or purchaser is deemed to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this paragraph referred to as the “distribution date”), and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) if such a beneficiary’s share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if the particular time occurs before the distribution date, are owned at that time by the beneficiary, or

(2) if subparagraph 1 does not apply and the particular time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. if a beneficiary’s share of the accumulating income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at the particular time by the beneficiary, unless subparagraph i applies and that time occurs before the distribution date,

iii. in any case where subparagraph ii does not apply, are owned at the particular time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph i applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at the particular time by the person referred to in that section from whom property of the trust or property for which it was substituted was directly or indirectly received.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

445. (1) The Act is amended by inserting the following section after section 1029.8.36.72.82.6:

“1029.8.36.72.82.6.1. For the purpose of computing the amount that is deemed to have been paid to the Minister by a qualified corporation, for a taxation year, under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, the amount, determined otherwise but without reference to subparagraphs i and iii of subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.72.82.6 and section 1029.8.36.72.82.10, of a salary or wages referred to in the

definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, in the portion of subparagraph i of subparagraph *a* of the first paragraph of each of sections 1029.8.36.72.82.2 and 1029.8.36.72.82.3 before subparagraph 1, in the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 before subparagraph 1 or in the portion of each of subparagraphs *a* and *c* of the first paragraph of section 1029.8.36.72.82.4 before subparagraph i, that is paid, in respect of a pay period within the calendar year 2008 or 2009, by the qualified corporation or by another corporation with which the qualified corporation is associated at the end of the calendar year, to an employee and that may reasonably be attributed to activities that are described in a qualification certificate issued, for the purposes of this division, to the qualified corporation, for the year, in respect of a recognized business that it carries on in a resource region, is deemed to be equal to

(a) 98% of that amount if the calendar year is the year 2008; and

(b) 96% of that amount if the calendar year is the year 2009.”

(2) Subsection 1 has effect from 1 January 2008.

446. (1) Section 1029.8.36.72.82.10 of the Act is amended

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

“**1029.8.36.72.82.10.** Subject to sections 1029.8.36.72.82.8 and 1029.8.36.72.82.9, if, at a particular time in a particular calendar year that ends in a particular taxation year or in a preceding taxation year, the activities carried on by a person or partnership (in this section referred to as the “vendor”) in relation to a recognized business or a business that could qualify as a recognized business if it were carried on in a designated region, diminish or cease and it may reasonably be considered that, as a result, another person or partnership (in this section referred to as the “purchaser”) that is not associated with the vendor at the particular time, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply for the purpose of determining the amount that a particular corporation is deemed to have paid to the Minister under this division for the particular taxation year:”;

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

“(e) E is,

i. if this section applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division in respect of the particular calendar year and the vendor’s business referred to in

the first paragraph is a business carried on on a seasonal basis, the proportion that the number of days in the particular calendar year that are included in the period during which such a business is ordinarily carried on on a seasonal basis and that follow the particular time is of the number of days in that period,

ii. if this section applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division in respect of the particular calendar year and the vendor's business referred to in the first paragraph is not a business carried on on a seasonal basis, the proportion that the number of days in the particular calendar year that follow the particular time is of 365, and

iii. in any other case, 1.”;

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

“Subject to the third paragraph and for the purposes of this section, if the vendor's business referred to in the first paragraph is a business carried on on a seasonal basis, the proportion that 365 is of the number of days in the particular calendar year during which the purchaser carried on the activities described in that paragraph, and that is referred to in subparagraph i of subparagraph *c* of the first paragraph and in subparagraph 2 of subparagraph iii of that subparagraph *c* or in subparagraph i.1 of subparagraph *c* of the first paragraph and in subparagraph 2 of subparagraph iii.1 of that subparagraph *c*, in the case where the purchaser is the particular corporation, or in subparagraph 1 of subparagraph i of subparagraph *d* of the first paragraph or in subparagraph 1 of subparagraph ii of that subparagraph *d*, in the case where the purchaser is associated with the particular corporation at the end of the particular calendar year, is to be replaced,

(*a*) if the activities described in the first paragraph relate to a recognized business of the vendor, by the proportion that the number of days that are in the vendor's base period and in respect of which the vendor paid a salary or wages to an eligible employee in the course of carrying on the business on a seasonal basis is of the number of days in the particular calendar year during which the purchaser carried on those activities on a seasonal basis;

(*b*) if the activities described in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, by the proportion that the number of days that are in the purchaser's base period and in respect of which the vendor paid a salary or wages, in the course of carrying on the business on a seasonal basis, to an employee who reports for work at an establishment of the vendor situated in Québec and who spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in a qualification certificate issued to the purchaser, for the purposes of this division, for the year in respect of the recognized business is of the number of days in the particular calendar year during which the purchaser carried on those activities on a seasonal basis; and

(c) if the activities described in the first paragraph relate neither to a recognized business of the vendor nor to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, by the proportion that the number of days that are in the other corporation's base period and in respect of which the vendor paid a salary or wages, in the course of carrying on the business on a seasonal basis, to an employee who reports for work at an establishment of the vendor situated in Québec and who spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in a qualification certificate issued to the other corporation, for the purposes of this division, for the year in respect of the recognized business is of the number of days in the particular calendar year during which the purchaser carried on those activities on a seasonal basis."

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

447. (1) Section 1029.8.36.72.82.10.1 of the Act is amended

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

"1029.8.36.72.82.10.1. Subject to sections 1029.8.36.72.82.8 and 1029.8.36.72.82.9, if, at a particular time in a particular calendar year that ends in a particular taxation year or in a preceding taxation year, the activities carried on by a person or partnership (in this section referred to as the "vendor") in relation to a recognized business or a business that could qualify as a recognized business if it were carried on in a designated region, diminish or cease and it may reasonably be considered that, as a result, another person or partnership (in this section referred to as the "purchaser") that is associated with the vendor at the particular time, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply for the purpose of determining the amount that a particular corporation is deemed to have paid to the Minister under this division for the particular taxation year:"

(2) by striking out subparagraph 3 of subparagraph ii of subparagraphs *a* to *d* of the second paragraph.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

448. Section 1029.8.36.72.82.10.2 of the Act is amended

(1) by replacing "a vendor is associated with a purchaser" in the portion before paragraph *a* by "a vendor and a purchaser are associated with each other";

(2) by replacing “the individual is deemed” in paragraph *a* by “the vendor or purchaser is deemed”;

(3) by replacing “the partnership is deemed” in paragraph *b* by “the vendor or purchaser is deemed”;

(4) by replacing “the trust is deemed” in the portion of paragraph *c* before subparagraph *i* by “the vendor or purchaser is deemed”.

449. (1) Section 1029.8.36.72.82.22 of the Act is amended

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

“1029.8.36.72.82.22. Subject to sections 1029.8.36.72.82.20 and 1029.8.36.72.82.21, if, at a particular time in a particular calendar year that ends in a particular taxation year or in a preceding taxation year, the activities carried on by a person or partnership (in this section referred to as the “vendor”) in relation to a recognized business or a business that could qualify as a recognized business if it were carried on in an eligible region, diminish or cease and it may reasonably be considered that, as a result, another person or partnership (in this section referred to as the “purchaser”) that is not associated with the vendor at the particular time, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply for the purpose of determining the amount that a particular corporation is deemed to have paid to the Minister under this division for the particular taxation year:”;

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

“(d) D is,

i. if this section applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division in respect of the particular calendar year and the vendor’s business referred to in the first paragraph is a business carried on on a seasonal basis, the proportion that the number of days in the particular calendar year that are included in the period during which such a business is ordinarily carried on on a seasonal basis and that follow the particular time is of the number of days in that period,

ii. if this section applies for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division in respect of the particular calendar year and the vendor’s business referred to in the first paragraph is not a business carried on on a seasonal basis, the proportion that the number of days in the particular calendar year that follow the particular time is of 365, and

iii. in any other case, 1.”;

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

“Subject to the third paragraph and for the purposes of this section, if the vendor’s business referred to in the first paragraph is a business carried on on a seasonal basis, the proportion that 365 is of the number of days in the particular calendar year during which the purchaser carried on the activities described in the first paragraph, and that is referred to in subparagraph 2 of subparagraph i of subparagraph c of the first paragraph, in the case where the purchaser is the particular corporation, or in subparagraph i of subparagraph d of the first paragraph, in the case where the purchaser is associated with the particular corporation at the end of the particular calendar year, is to be replaced,

(a) if the activities described in the first paragraph relate to a recognized business of the vendor, by the proportion that the number of days that are in the vendor’s base period and in respect of which the vendor paid a salary or wages to an eligible employee in the course of carrying on the business on a seasonal basis is of the number of days in the particular calendar year during which the purchaser carried on those activities on a seasonal basis;

(b) if the activities described in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, by the proportion that the number of days that are in the purchaser’s base period and in respect of which the vendor paid a salary or wages, in the course of carrying on the business on a seasonal basis, to an employee who reports for work at an establishment of the vendor situated in Québec and who spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in a qualification certificate issued to the purchaser, for the purposes of this division, for the year in respect of the recognized business is of the number of days in the particular calendar year during which the purchaser carried on those activities on a seasonal basis; and

(c) if the activities described in the first paragraph relate neither to a recognized business of the vendor nor to a recognized business of the purchaser but relate to a recognized business of another corporation with which the purchaser is associated at the end of the particular calendar year, by the proportion that the number of days that are in the other corporation’s base period and in respect of which the vendor paid a salary or wages, in the course of carrying on the business on a seasonal basis, to an employee who reports for work at an establishment of the vendor situated in Québec and who spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in a qualification certificate issued to the other corporation, for the purposes of this division, for the year in respect of the recognized business is of the number of days in the particular calendar year during which the purchaser carried on those activities on a seasonal basis.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

450. (1) Section 1029.8.36.72.82.23 of the Act is amended

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

“1029.8.36.72.82.23. Subject to sections 1029.8.36.72.82.20 and 1029.8.36.72.82.21, if, at a particular time in a particular calendar year that ends in a particular taxation year or in a preceding taxation year, the activities carried on by a person or partnership (in this section referred to as the “vendor”) in relation to a recognized business or a business that could qualify as a recognized business if it were carried on in an eligible region, diminish or cease and it may reasonably be considered that, as a result, another person or partnership (in this section referred to as the “purchaser”) that is associated with the vendor at the particular time, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply for the purpose of determining the amount that a particular corporation is deemed to have paid to the Minister under this division for the particular taxation year:”;

(2) by striking out subparagraph 3 of subparagraph ii of subparagraphs *a* and *b* of the second paragraph;

(3) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) C is the aggregate of all amounts each of which is the salary or wages of an employee paid by the vendor in respect of a pay period, within the particular corporation’s base period, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in a qualification certificate issued to the particular corporation, for the purposes of this division, for the year in respect of a recognized business, unless an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined under this subparagraph, in relation to another corporation that carries on a recognized business; and”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 30 December 2006.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 2004.

451. Section 1029.8.36.72.82.24 of the Act is amended

(1) by replacing “a vendor is associated with a purchaser” in the portion before paragraph *a* by “a vendor and a purchaser are associated with each other”;

(2) by replacing “the individual is deemed” in paragraph *a* by “the vendor or purchaser is deemed”;

(3) by replacing “the partnership is deemed” in paragraph *b* by “the vendor or purchaser is deemed”;

(4) by replacing “the trust is deemed” in the portion of paragraph *c* before subparagraph *i* by “the vendor or purchaser is deemed”.

452. (1) Section 1029.8.36.72.86 of the Act is amended by replacing the portion of paragraph *c* before subparagraph *i* by the following:

“(c) the amount by which the aggregate of all amounts each of which is the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year, or the aggregate of all amounts each of which is the salary or wages paid by another qualified corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the other corporation that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, exceeds the total of”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

453. (1) Section 1029.8.36.72.92 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“**1029.8.36.72.92.** Subject to sections 1029.8.36.72.90 and 1029.8.36.72.91, if, at a particular time in a particular calendar year that ends in a particular taxation year or in a preceding taxation year, the activities carried on by a person or partnership (in this section referred to as the “vendor”), in relation to a recognized business or a business the activities of which are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, diminish or cease and it may reasonably be considered that, as a result, another person or partnership (in this section referred to as the “purchaser”) that is not associated with the vendor at the particular time, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply, subject to

the fourth and fifth paragraphs, for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for the particular taxation year, in relation to a particular recognized business:”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

454. (1) The Act is amended by inserting the following sections after section 1029.8.36.72.92:

“1029.8.36.72.92.1. Subject to sections 1029.8.36.72.90 and 1029.8.36.72.91, if, at a particular time in a particular calendar year that ends in a particular taxation year or in a preceding taxation year, the activities carried on by a person or partnership (in this section referred to as the “vendor”) in relation to a recognized business or a business the activities of which are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, diminish or cease and it may reasonably be considered that, as a result, another person or partnership (in this section referred to as the “purchaser”) that is associated with the vendor at the particular time, begins, after the particular time, to carry on similar activities in the course of carrying on such a business, or increases, after the particular time, the scope of similar activities carried on in the course of carrying on such a business, the following rules apply for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for the particular taxation year, in relation to a particular recognized business:

(a) if the particular recognized business is a business of the vendor,

i. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period in relation to the particular recognized business, for which the employee is an eligible employee, is deemed, for the purposes of subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.84, subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 and subparagraph ii of paragraph *a* of section 1029.8.36.72.86, to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$A \times G,$

ii. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, in relation to the particular recognized business, is deemed, for the purposes of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.84, subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.85

and paragraph *a* of section 1029.8.36.72.86, to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$$B \times G,$$

iii. the base amount of the vendor, in relation to the particular recognized business, is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$$C \times G, \text{ and}$$

iv. the eligible amount of the vendor for the particular calendar year is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$$D \times G;$$

(*b*) if the particular recognized business is a business of a corporation that is associated with the vendor at the end of the particular calendar year,

i. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.86, determined in respect of the vendor, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph i exceeds the amount determined by the formula

$$E \times G, \text{ and}$$

ii. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 before subparagraph 1 or in the portion of paragraph *c* of section 1029.8.36.72.86 before subparagraph i, determined in respect of the vendor for the particular calendar year, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph ii exceeds the amount determined by the formula

$$F \times G;$$

(*c*) if the particular recognized business is a business of the purchaser, the purchaser is deemed

i. to have paid, for the purposes of subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.84, subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 or subparagraph ii of paragraph *a* of section 1029.8.36.72.86, as the case may be, to employees, in respect of a pay period, within the purchaser's base period in relation to the particular recognized business, for

which the employees are eligible employees, the amount determined by the formula

$$A \times G,$$

ii. to have paid, for the purposes of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.84, subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 or paragraph *a* of section 1029.8.36.72.86, as the case may be, to employees, in respect of a pay period, within the particular calendar year, for which the employees are eligible employees, in relation to the particular recognized business, the amount determined by the formula

$$B \times G,$$

iii. to have a base amount, in relation to the particular recognized business, equal to the aggregate of

(1) the purchaser's base amount otherwise determined, in relation to the particular recognized business, and

(2) the amount determined by the formula

$$C \times G, \text{ and}$$

iv. to have an eligible amount for the particular calendar year equal to the aggregate of

(1) the purchaser's eligible amount otherwise determined for the particular calendar year, and

(2) the amount determined by the formula

$$D \times G; \text{ and}$$

(d) if the particular recognized business is a business of a corporation that is associated with the purchaser at the end of the particular calendar year,

i. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.86, determined in respect of the purchaser, is deemed to be equal to the aggregate of

(1) the amount of that aggregate determined without reference to this subparagraph i, and

(2) the amount determined by the formula

$$E \times G, \text{ and}$$

ii. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.85 before subparagraph 1 or in the portion of paragraph *c* of section 1029.8.36.72.86 before subparagraph i, determined in respect of the purchaser for the particular calendar year, is deemed to be equal to the aggregate of

(1) the amount of that aggregate determined without reference to this subparagraph ii for the particular calendar year, and

(2) the amount determined by the formula

$$F \times G.$$

In the formulas in subparagraphs *a* to *d* of the first paragraph,

(a) A is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph i of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor's base period in relation to the particular recognized business, for which the employee is an eligible employee, and

ii. for the purposes of subparagraph i of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor's base period in relation to the recognized business, for which the employee is an eligible employee, and

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages paid by the vendor to an employee, other than an excluded employee of the vendor, in respect of a pay period, within the purchaser's base period in relation to the recognized business, in which the employee reports for work at an establishment of the vendor situated in an eligible site and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of "recognized business" in the first paragraph of section 1029.8.36.72.83, unless an amount is included, in respect of the employee, in computing an amount determined under this subparagraph ii in relation to another recognized business;

(b) B is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph ii of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee in relation to the particular recognized business, and

ii. for the purposes of subparagraph ii of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee in relation to the recognized business, and

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages paid by the vendor to an employee, other than an excluded employee of the vendor, in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in an eligible site and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83;

(*c*) *C* is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph iii of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in the course of carrying on the particular recognized business, in respect of a pay period, within the vendor’s base period in relation to the particular recognized business, for which the employee is an eligible employee, or the salary or wages of an employee, other than an excluded employee of the vendor, paid by the vendor in the course of carrying on any given business in respect of a pay period, within the vendor’s base period in relation to the particular recognized business, in which the employee reports for work at an establishment of the vendor situated in Québec but outside an eligible site and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, unless an amount is included, in respect of the employee, in relation to the given business, in computing an amount determined under this subparagraph i in relation to another recognized business, and

ii. for the purposes of subparagraph 2 of subparagraph iii of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in the course of carrying on the recognized business, in respect of a pay period, within the vendor’s base period in relation to the recognized business, for which the employee is an eligible employee, or the salary or wages of an employee, other than an excluded employee of the vendor, paid by the vendor in the course of carrying on any given business in respect of a pay period, within the vendor’s base period in relation to the recognized business, in

which the employee reports for work at an establishment of the vendor situated in Québec but outside an eligible site and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, unless an amount is included, in respect of the employee, in relation to the given business, in computing an amount determined under this subparagraph ii in relation to another recognized business, and

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee, other than an excluded employee of the vendor, paid by the vendor in the course of carrying on any given business in respect of a pay period, within the purchaser’s base period in relation to the recognized business, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, unless an amount is included, in respect of the employee, in relation to the given business, in computing an amount determined under this subparagraph ii in relation to another recognized business;

(d) D is the aggregate of all amounts each of which is,

i. for the purposes of subparagraph iv of subparagraph *a* of the first paragraph, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, in relation to the particular recognized business, or the salary or wages of an employee, other than an eligible employee of the vendor, in relation to the particular recognized business, or other than an excluded employee of the vendor, paid by the vendor in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, and

ii. for the purposes of subparagraph 2 of subparagraph iv of subparagraph *c* of the first paragraph,

(1) if the activities referred to in the first paragraph relate to a recognized business of the vendor, the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, in relation to the recognized business, or the salary or wages of an employee, other than an eligible employee of the vendor, in relation to the recognized business, or other than an excluded

employee of the vendor, paid by the vendor in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, and

(2) if the activities referred to in the first paragraph do not relate to a recognized business of the vendor but relate to a recognized business of the purchaser, the salary or wages of an employee, other than an excluded employee of the vendor, paid by the vendor in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83;

(*e*) *E* is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period in relation to the particular recognized business, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83, unless an amount is included, in respect of the employee, in relation to the vendor, in computing an amount determined for the particular calendar year under this subparagraph, in relation to another recognized business;

(*f*) *F* is the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, in which the employee reports for work at an establishment of the vendor situated in Québec and spends, when at work, at least 90% of the time in undertaking, supervising or supporting work that is directly related to activities of the vendor that are described in any of paragraphs *a* to *e* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.83; and

(*g*) *G* is the proportion that the number of the vendor’s employees referred to in any of subparagraphs *a* to *f*, as the case may be, who were assigned to the carrying on of part of the activities that diminished or ceased at the particular time is of the number of the vendor’s employees assigned to those activities immediately before the particular time.

“1029.8.36.72.92.2. For the purposes of sections 1029.8.36.72.92 and 1029.8.36.72.92.1, to determine whether a vendor and a purchaser are associated with each other at a particular time, the following rules apply:

(a) if the vendor or purchaser is an individual (other than a trust), the vendor or purchaser is deemed to be a corporation all the voting shares in the capital stock of which are owned at the particular time by the individual;

(b) if the vendor or purchaser is a partnership, the vendor or purchaser is deemed to be a corporation whose taxation year is its fiscal period and all the voting shares in the capital stock of which are owned at the particular time by each member of the partnership in a proportion equal to the proportion that the member's share of the income or loss of the partnership for its fiscal period that includes the particular time 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; and

(c) if the vendor or purchaser is a trust, the vendor or purchaser is deemed to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this paragraph referred to as the "distribution date"), and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) if such a beneficiary's share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if the particular time occurs before the distribution date, are owned at that time by the beneficiary, or

(2) if subparagraph 1 does not apply and the particular time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. if a beneficiary's share of the accumulating income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at the particular time by the beneficiary, unless subparagraph i applies and that time occurs before the distribution date,

iii. in any case where subparagraph ii does not apply, are owned at the particular time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph i applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at the particular time by the person referred to in that section from whom property of the trust or property for which it was substituted was directly or indirectly received.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2006.

455. Division II.6.10 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.102 to 1029.8.36.114, is repealed.

456. (1) Section 1029.8.61.20 of the Act is amended

(1) by replacing “third” in the first paragraph by “fourth”;

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

“If the factor determined by the formula in the first paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4.”;

(3) by replacing “fourth” in the portion of the third paragraph before subparagraph *a* by “fifth”;

(4) by replacing “third” in the fourth paragraph by “fourth”.

(2) Subsection 1 applies from the taxation year 2008.

457. (1) Section 1029.8.61.61 of the Act is amended, in the definition of “minimum housing period”,

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

““minimum housing period” of a person for a taxation year in relation to an individual is a housing period of the person of at least”;

(2) by replacing subparagraph ii of paragraph *b* by the following subparagraph:

“ii. the period is included in a housing period of the person (in this section referred to as the “particular housing period”), of at least 365 consecutive days commencing in the year or in the preceding year,”;

(3) by replacing “particular period” in subparagraphs iii and iv of paragraph *b* by “particular housing period”.

(2) Subsection 1 applies from the taxation year 2006.

458. (1) Section 1029.8.61.65 of the Act is replaced by the following section:

“1029.8.61.65. For the purposes of section 1029.8.61.64, a person is dependent upon an individual during a taxation year if the individual is not the person’s spouse and has deducted, for the year, in respect of the person, an amount under any of sections 752.0.1 to 752.0.7, 752.0.11 to 752.0.18.0.1 and 776.41.14.”

(2) Subsection 1 applies from the taxation year 2007.

459. (1) The Act is amended by inserting the following after section 1029.8.61.70:

“DIVISION II.11.4

“CREDIT FOR PERSONS PROVIDING RESPITE TO INFORMAL CAREGIVERS

“§1. — *Interpretation and general*

“1029.8.61.71. In this division,

“care recipient” means a person who has a significant long-term disability and for whom an intervention plan or an individualized service plan has been developed by a health and social services centre governed by the Act respecting health services and social services (chapter S-4.2) or an institution governed by the Act respecting health services and social services for Cree Native persons (chapter S-5) and in respect of whom

(a) the conditions set out in subparagraphs *a* to *b.1* of the first paragraph of section 752.0.14 are met, if the person is 18 years of age or over; or

(b) another person receives an amount to which subparagraph *b* of the second paragraph of section 1029.8.61.18 refers;

“eligible individual” for a taxation year in relation to a care recipient means an individual (other than an excluded individual for the year, in relation to the care recipient) who, in the year, provides a total of at least 400 hours of volunteer respite services in Québec to an informal caregiver for the year in respect of the care recipient;

“excluded individual” for a taxation year in relation to a care recipient means

(a) the care recipient’s spouse;

(b) a person who, but for section 2, is the care recipient's father or mother or who, but for section 1, is the care recipient's child, brother or sister or, if applicable, such a person's spouse; or

(c) a person who is an eligible relative, within the meaning of section 1029.8.61.61, of the informal caregiver for the year, in relation to the care recipient, in respect of whom the informal caregiver is deemed to have paid to the Minister an amount on account of the informal caregiver's tax payable under this Part for the year under section 1029.8.61.64;

"informal caregiver" for a taxation year in relation to a care recipient means a person who lives with the care recipient throughout the period, within the year, during which volunteer respite services are provided to the informal caregiver by an eligible individual in relation to the care recipient, and who is the care recipient's spouse or a person in respect of whom the care recipient is a person referred to in paragraph *a* of the definition of "eligible relative" in section 1029.8.61.61;

"volunteer respite services" means unremunerated services provided by an individual in the home of a care recipient that consist in providing care to the care recipient, performing tasks that are normally carried out by the informal caregiver, in relation to the care recipient, freeing the informal caregiver from certain daily tasks so that the informal caregiver can be with the care recipient at all times, or providing any other similar service in order to provide respite to the informal caregiver.

For the purposes of the definition of "informal caregiver" in the first paragraph, if, for a taxation year, more than one person would be considered, but for this paragraph, to be an informal caregiver in relation to the same care recipient, the person who is the care recipient's main support is deemed, for the year, to be the care recipient's only informal caregiver.

For the purposes of the definition of "eligible individual" in the first paragraph, if, in a taxation year, an individual provides volunteer respite services in respect of more than one care recipient in the same place, the number of hours devoted to those services must be divided equally among the care recipients.

"1029.8.61.72. If an individual is deemed to have paid to the Minister an amount under section 1029.8.61.73 for a taxation year in recognition of volunteer respite services that the individual provided to an informal caregiver in respect of a care recipient, the informal caregiver or care recipient shall, on request in writing by the Minister for information with respect to the care recipient's impairment or developmental disability and its effects on the care recipient or with respect to any therapy that is required to be administered to the care recipient, provide the information so requested in writing.

“§2. — *Credit*

“**1029.8.61.73.** An eligible individual for a taxation year who is resident in Québec at the end of 31 December of the year is deemed to have paid to the Minister, on the individual’s balance-due day for that year, on account of the individual’s tax payable under this Part for the year, an amount equal to the aggregate of all amounts each of which is an amount that is attributed to the individual or that is deemed to be attributed to the individual for the year in accordance with section 1029.8.61.74 in recognition of volunteer respite services that the individual provided during the year to an informal caregiver in respect of a care recipient.

An eligible individual may be deemed to have paid to the Minister an amount under the first paragraph for a taxation year in respect of volunteer respite services provided to an informal caregiver, in relation to a care recipient, only if the individual files with the Minister, together with the fiscal return the individual is required to file under section 1000 for the year, or would be required to so file if tax were payable under this Part by the individual for the year, the information return sent to the individual by the informal caregiver for the year in relation to the care recipient.

“**1029.8.61.74.** An informal caregiver for a taxation year in relation to a care recipient may attribute an amount for the year, which may not exceed \$500, to an eligible individual for the year, in relation to the care recipient, provided the aggregate of all amounts each of which is an amount so attributed by the informal caregiver for the year to an eligible individual in relation to the care recipient does not exceed \$1,000.

Subject to the third paragraph, if the amount otherwise attributed by an informal caregiver to an eligible individual under the first paragraph exceeds \$500, the amount attributed to the eligible individual is deemed to be equal to \$500.

If the aggregate of all amounts each of which is an amount otherwise attributed under the first paragraph or deemed to be attributed under the second paragraph for a taxation year by an informal caregiver to an eligible individual in relation to a care recipient exceeds \$1,000, the amount so attributed or deemed to be attributed by the informal caregiver to an eligible individual for the year in relation to the care recipient is deemed to be equal to the amount determined by the Minister for the year in respect of the eligible individual in relation to the care recipient.

“**1029.8.61.75.** No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.73 for a taxation year if the individual is exempt from tax for the year under section 982 or 983 or under any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (chapter M-31).”

(2) Subsection 1 applies from the taxation year 2007.

460. (1) Section 1029.8.67 of the Act is amended

(1) by replacing the definition of “qualified child care expense” by the following definition:

““qualified child care expense” of an individual for a taxation year means the lesser of

(a) an amount that, subject to section 1029.8.69 and the first paragraph of section 1029.8.81, is equal to the aggregate of the individual’s child care expenses for the year; and

(b) the total of the product obtained when \$10,000 is multiplied by the number of eligible children of the individual for the year each of whom is a person described in section 1029.8.76 and in respect of whom child care expenses referred to in paragraph *a* were incurred, the product obtained when \$7,000 is multiplied by the number of eligible children of the individual for the year each of whom is under seven years of age on 31 December of that year, or would have been had the child then been living, and in respect of whom such expenses were incurred, and the product obtained when \$4,000 is multiplied by the number of all other eligible children of the individual for the year in respect of whom such expenses were incurred;”;

(2) by replacing the definition of “child care expense” by the following definition:

““child care expense” of an individual for a taxation year means an expense that is neither prescribed nor excluded under section 1029.8.68 and that

(a) is incurred in the year for the purpose of providing child care services in Canada including baby sitting services, day nursery services or services provided at a boarding school or a camp for an eligible child of the individual for the year;

(b) is incurred to enable the individual, or, subject to the second paragraph of section 1029.8.81, the individual’s eligible spouse for the year, who resides with the child at the time the expense is incurred,

- i. to perform the duties of an office or employment,
- ii. to carry on a business, either alone or as a partner actively engaged in the business,
- iii. to carry on research or any similar work for which the individual or the individual’s eligible spouse for the year received a grant,
- iv. to attend a qualified educational institution, where the individual or the individual’s eligible spouse for the year is enrolled in an educational program of not less than three consecutive weeks duration that provides that each

student in the program spend not less than 10 hours per week on courses or work in the program or not less than 12 hours per month on courses in the program, as the case may be, or

v. to actively seek employment; and

(c) is paid by the individual, or by the individual's eligible spouse for the year, for services provided in the year by a person resident in Canada other than, at the time the services are provided,

i. the child's father or mother,

ii. a person with whom the individual is living in a conjugal relationship,

iii. a person who resides with the individual and for whom the child in respect of whom the expense was incurred is an eligible child for the year,

iv. a person under 18 years of age related to the individual or to the person with whom the individual is living in a conjugal relationship, or

v. a person in respect of whom either the individual or a person who resides with the individual and for whom the child in respect of whom the expense was incurred is an eligible child for the year, deducts an amount in computing tax payable for the year under section 752.0.1 or 776.41.14;";

(3) by striking out the definition of "supporting person";

(4) by striking out the definition of "earned income".

(2) Subsection 1 applies from the taxation year 2007.

461. (1) Section 1029.8.68 of the Act is replaced by the following section:

"1029.8.68. For the purposes of the definition of "child care expense" in section 1029.8.67, the child care expenses of an individual for a taxation year do not include the amounts paid for an eligible child of the individual who attends, in the year, a boarding school or camp to the extent that the total of those amounts exceeds the product obtained when \$250, if the child is a person described in section 1029.8.76, \$175, if the child is under seven years of age on 31 December of that year, or would have been had the child then been living, or \$100, in any other case, is multiplied by the number of weeks in the year during which the child attended the school or camp, nor the medical expenses described in sections 752.0.11 to 752.0.13.0.1 or any other amounts paid for medical or hospital care, clothing, transportation, general or specific education services, or board or lodging, other than such expenses described in that definition."

(2) Subsection 1 applies from the taxation year 2007.

462. (1) Section 1029.8.69 of the Act is amended

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

“1029.8.69. For the purpose of determining an individual’s qualified child care expenses for a taxation year, the individual may include, in the aggregate of the individual’s child care expenses for the year, an amount paid as such,”;

(2) by replacing paragraph *a.1* by the following paragraph:

“(a.1) only if, where the amount was paid to a person required, under the regulations made under section 1086, to send, in respect of that amount, an information return to the individual or the individual’s eligible spouse, the individual attaches a copy of the information return to the fiscal return the individual is required to file for the year under section 1000, or would be so required to file if the individual had tax payable for the year under this Part; and”.

(2) Subsection 1 applies from the taxation year 2007.

463. (1) Sections 1029.8.70 to 1029.8.72 of the Act are repealed.

(2) Subsection 1 applies from the taxation year 2007.

464. (1) Section 1029.8.73 of the Act is amended by replacing “qualified child care expense” by “child care expense”.

(2) Subsection 1 applies from the taxation year 2007.

465. (1) Section 1029.8.74 of the Act is amended

(1) by replacing “shall be read without reference to ‘, in Canada,’ and ‘resident in Canada’” in paragraph *a* by “is to be read without reference to ‘, in Canada’ and ‘resident in Canada’”;

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

“(b) paragraph *a* of section 1029.8.69, for that year in respect of that individual, if the expenses referred to in that paragraph were paid to a person not resident in Canada, is to be read without reference to “and contains, where the payee is an individual, the individual’s Social Insurance Number”.”

(2) Subsection 1 applies from the taxation year 2007.

466. (1) Section 1029.8.75 of the Act is amended

(1) by replacing “without reference to “in Canada,” and to “resident in Canada’” in the portion before paragraph *a* by “without reference to “in Canada” and to “resident in Canada’”;

(2) by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) those expenses (other than amounts paid for a child’s attendance at a boarding school or camp outside Canada) are deemed to be child care expenses of the person for the year for the purposes of this division if the child care services are provided at a place that is closer to the person’s principal place of residence by a reasonably accessible road, in view of the circumstances, than any place in Canada where such child care services are available; and

“(b) if the expenses are deemed under paragraph *a* to be child care expenses of the person for the year, paragraph *a* of section 1029.8.69, in respect of those expenses, is to be read without reference to “and contains, where the payee is an individual, the individual’s Social Insurance Number”.”

(2) Subsection 1 applies from the taxation year 2007.

467. (1) Section 1029.8.76 of the Act is replaced by the following section:

“**1029.8.76.** The person to whom paragraph *b* of the definition of “qualified child care expense” in section 1029.8.67 and section 1029.8.68 refer for a taxation year is an eligible child in respect of whom subparagraphs *a* to *d* of the first paragraph of section 752.0.14 apply for that year.”

(2) Subsection 1 applies from the taxation year 2007.

468. (1) Section 1029.8.79 of the Act is replaced by the following section:

“**1029.8.79.** An individual who either is resident in Québec on the last day of a taxation year, or is resident in Canada outside Québec on the last day of a taxation year and carried on a business in Québec at any time in the taxation year, is deemed to have paid to the Minister, on the individual’s balance-due day for that taxation year, on account of the individual’s tax payable for that year under this Part, an amount equal, for the year,

(a) if the individual is resident in Québec on the last day of the taxation year or, if the individual is resident in Canada outside Québec on the last day of the taxation year, carried on a business in Québec at any time in the year and has an eligible spouse for the year who is resident in Québec on the last day of the year, to the amount obtained by applying the appropriate percentage determined under section 1029.8.80 in respect of the individual for the year to the individual’s qualified child care expenses for the year;

(b) if the individual is resident in Canada outside Québec on the last day of the taxation year, carried on a business in Québec at any time in the year and either does not have an eligible spouse for the year or the individual’s eligible spouse for the year is, on the last day of the year, neither a person resident in Québec, nor a person resident in Canada outside Québec who carried on a business in Québec at any time in the year, to the product obtained by

multiplying the proportion referred to in the second paragraph of section 25 by the amount obtained by applying the percentage referred to in paragraph *c* of section 750 to the individual's qualified child care expenses for the year; and

(*c*) if the individual and the individual's eligible spouse for the year are resident in Canada outside Québec on the last day of the taxation year and carried on a business in Québec at any time in the year, to the product obtained by multiplying the average of the proportions each of which is referred to in the second paragraph of section 25 and established in respect of the individual or the individual's eligible spouse for the year, by the amount obtained by applying the percentage referred to in paragraph *c* of section 750 to the individual's qualified child care expenses for the year.

For the purposes of this section, if an individual dies or ceases to be resident in Canada in a taxation year, the last day of the individual's taxation year is the day on which the individual died or the last day the individual was resident in Canada."

(2) Subsection 1 applies from the taxation year 2007.

469. (1) Section 1029.8.80.2 of the Act is amended by replacing subparagraph *d* of the first paragraph by the following subparagraph:

"(*d*) at the time of the application, the individual is described in the portion of paragraph *c* of the definition of "child care expense" in section 1029.8.67 before subparagraph *i*;"

(2) Subsection 1 applies from the taxation year 2007.

470. (1) Section 1029.8.81 of the Act is replaced by the following section:

"1029.8.81. For the purposes of section 1029.8.79, for the purpose of determining the qualified child care expense of an individual for a taxation year, the aggregate of the individual's child care expenses for the year is deemed to be equal to zero, if the individual is exempt from tax for the year under section 982 or 983 or under any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (chapter M-31).

For the purposes of paragraph *b* of the definition of "child care expense" in section 1029.8.67 and of subparagraphs *a* and *b* of the first paragraph of section 1029.8.79, a person is deemed not to be the eligible spouse of an individual for a taxation year if the person is exempt from tax for that year under any of the provisions referred to in the first paragraph."

(2) Subsection 1 applies from the taxation year 2007.

471. (1) Section 1029.8.101 of the Act is amended by replacing paragraph *a* of the definition of “eligible individual” by the following paragraph:

“(a) a person in respect of whom another individual receives, for the year, an amount deemed under section 1029.8.61.18 to be an overpayment of the other individual’s tax payable or a person in respect of whom another individual deducts an amount in computing the other individual’s tax payable for the year under section 776.41.14;”.

(2) Subsection 1 applies from the taxation year 2007.

472. (1) Section 1029.8.110 of the Act is amended by replacing paragraph *a* of the definition of “eligible individual” by the following paragraph:

“(a) a person in respect of whom another individual receives, for the year, an amount deemed under section 1029.8.61.18 to be an overpayment of the other individual’s tax payable or a person in respect of whom another individual deducts an amount in computing the other individual’s tax payable for the year under section 776.41.14; or”.

(2) Subsection 1 applies from the taxation year 2007.

473. (1) Section 1029.8.113 of the Act is replaced by the following section:

“**1029.8.113.** For the purposes of paragraph *c* of section 1029.8.114 and subparagraph *c* of the second paragraph of section 1029.8.114.1, a person is a dependant, during a taxation year, of an eligible individual for the year or of the eligible individual’s eligible spouse for the year if, during the year, the person is a person in respect of whom the individual or spouse receives, for the year, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable or deducts an amount under section 776.41.14 in computing the tax payable for the year.”

(2) Subsection 1 applies from the taxation year 2006. However, when section 1029.8.113 of the Act applies to the taxation year 2006, it is to be read as if “an amount under section 776.41.14 in computing the tax payable for the year” was replaced by “, for the year, an amount under section 752.0.1, as a consequence of the application of paragraph *b* or *c* of section 752.0.1”.

474. (1) Section 1029.8.114 of the Act is amended

(1) by replacing “\$38” in paragraphs *a* and *b* by “\$61”;

(2) by replacing “\$15” in paragraph *c* by “\$26”.

(2) Subsection 1 applies from the taxation year 2007.

475. (1) The Act is amended by inserting the following section after section 1029.8.114:

“1029.8.114.1. An eligible individual for the taxation year 2006 who makes the application referred to in section 1029.8.114 for that year is deemed to have paid to the Minister in each of September and December 2007, on account of the eligible individual’s tax payable under this Part for the taxation year 2006, an amount equal to half of the amount by which the amount described in the second paragraph exceeds the aggregate of the amounts deemed under section 1029.8.114 to have been paid for that year by the eligible individual.

The amount to which the first paragraph refers is equal to the amount by which 15% of the eligible individual’s family income for the taxation year 2006 is exceeded by the amount obtained by multiplying the total of the following amounts by the number of months in the year during which the eligible individual lives in the territory of a northern village:

- (a) \$60 in respect of the eligible individual;
- (b) \$60 in respect of the eligible individual’s eligible spouse for the year, if applicable; and
- (c) \$25 in respect of each dependant, during the year, of the eligible individual or the eligible individual’s eligible spouse for the year.”

(2) Subsection 1 applies from the taxation year 2006.

476. (1) The Act is amended by inserting the following section after section 1029.8.115:

“1029.8.115.1. For the purposes of section 1029.8.114.1, the following rules apply:

(a) if the aggregate of the amounts deemed under that section to have been paid by an eligible individual is equal to or less than \$50, the eligible individual is deemed to have paid that aggregate in September 2007 and no other amount is deemed to be paid under that section by the eligible individual for the taxation year 2006;

(b) if paragraph *b* of section 1029.8.115 applies to an eligible individual for the taxation year 2006, the amount deemed to have been paid in the month of September is to be reduced and the amount deemed to have been paid in the month of December is to be increased by an amount equal to half of the aggregate of the amounts deemed to have been paid under section 1029.8.114 by the eligible individual for the year; and

(c) no amount is deemed under that section to have been paid by an eligible individual for the taxation year 2006 in either September or December 2007 if the eligible individual was not resident in Québec at the beginning of

August 2007 with respect to the month of September and at the beginning of December 2007 with respect to the month of December.”

(2) Subsection 1 applies from the taxation year 2006.

477. (1) The Act is amended by inserting the following section after section 1029.8.116:

“1029.8.116.0.1. If an eligible individual dies before 1 September 2007, the eligible individual may not be deemed to have paid to the Minister an amount under section 1029.8.114.1 for the taxation year 2006.

However, the amount that, but for the first paragraph, would be deemed to have been paid to the Minister by a deceased eligible individual before 1 September 2007 is deemed, subject to paragraph *c* of section 1029.8.115.1, to have been paid to the Minister by the eligible individual’s eligible spouse for the taxation year 2006, in each of September and December 2007, on account of tax payable under this Part for the taxation year 2006, if the eligible individual’s eligible spouse did not die before 1 September 2007 and provided that the eligible spouse makes an application in writing to the Minister on or before the day on which the legal representative of the eligible individual is required to file with the Minister under section 1000 the eligible individual’s fiscal return for the year of the eligible individual’s death, or would be required to file if tax were payable under this Part by the eligible individual for that year.

Despite the second paragraph, the eligible spouse is not required to make the application referred to in the second paragraph when the eligible spouse made the application referred to in the second paragraph of section 1029.8.116 in relation to an amount that, but for the first paragraph of section 1029.8.116, would be deemed to have been paid to the Minister by the deceased eligible individual in a month specified on account of tax payable for the taxation year 2006.”

(2) Subsection 1 applies from the taxation year 2006.

478. (1) Section 1029.8.116.1 of the Act is amended by replacing paragraph *b* of the definition of “eligible individual” by the following paragraph:

“(b) a person in respect of whom another individual, in computing the other individual’s tax payable for the year, deducts an amount under section 752.0.1, as a consequence of the application of paragraph *d*, or under section 776.41.14;”.

(2) Subsection 1 applies from the taxation year 2007.

479. (1) Section 1029.8.116.8 of the Act is amended, in the first paragraph,

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

“(c) the eligible individual or the eligible individual’s eligible spouse for the year deducts an amount in computing the tax payable for the year in respect of that person under section 752.0.1, as a consequence of the application of paragraph *d* of that section, or could have deducted such an amount but for the person’s income for the year; or”;

(2) by adding the following subparagraph after subparagraph *c*:

“(d) that person is an eligible student for the year within the meaning of section 776.41.12.”

(2) Subsection 1 applies from the taxation year 2007.

480. (1) The Act is amended by inserting the following after section 1029.8.125:

“DIVISION II.21

“CREDIT TO PROMOTE EDUCATION SAVINGS

“§1. — Interpretation

“1029.8.126. In this division,

“amount of eligible contributions” in respect of a beneficiary under an education savings plan for a taxation year means the amount that is the aggregate of all contributions each of which is a contribution made to the plan in the year by or on behalf of a subscriber under the plan in respect of the beneficiary, provided that the contribution has not been withdrawn from the plan at the time the application referred to in subparagraph *a* of the second paragraph of section 1029.8.128 is made, and provided that the beneficiary is under 17 years of age at the end of the preceding year and, if the beneficiary is 16 or 17 years of age at the end of the year, that the beneficiary is an eligible beneficiary for the year;

“beneficiary” has the meaning assigned by section 890.15;

“brother” includes, without reference to section 1, a person who is the son of the spouse of the father or mother of the beneficiary;

“Canada learning bond” has the meaning assigned by subsection 1 of section 2 of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26);

“CES grant” has the meaning assigned by subsection 1 of section 2 of the Canada Education Savings Act;

“CLB account” has the meaning assigned by section 1 of the Canada Education Savings Regulations made under the Canada Education Savings Act;

“cohabiting spouse” has the meaning assigned by section 1029.8.61.8;

“education savings incentive account” of a registered education savings plan means an account that includes any amount received by a trust governed by the plan on account of an education savings incentive under section 1029.8.128;

“education savings incentive agreement” means the agreement described in section 1029.8.140;

“education savings plan” has the meaning assigned by section 890.15;

“educational assistance payment” has the meaning assigned by section 890.15;

“eligible beneficiary” for a taxation year means a beneficiary who is 16 or 17 years of age at the end of the year and in respect of whom

(a) a minimum of \$2,000 of contributions has been made to, and not withdrawn from, registered education savings plans before the end of the year in which the beneficiary reached 15 years of age;

(b) a minimum of \$100 of annual contributions has been made to, and not withdrawn from, registered education savings plans in at least any four years before the year in which the beneficiary reached 16 years of age;

(c) in the case of the year 2007, a registered education savings plan existed in at least four years before the year 2007; or

(d) in the case of the year 2008 and if the beneficiary reached 17 years of age in that year, a registered education savings plan existed in at least four years before the year 2007;

“grant account” has the meaning assigned by section 1 of the Canada Education Savings Regulations;

“increase amount” for a taxation year means, provided that an education savings plan has only one beneficiary or, if it has more than one, that those beneficiaries are brothers and sisters,

(a) if the applicable family income for the year in respect of the beneficiary is not more than \$37,500, the lesser of \$50 and 10% of the amount of eligible contributions in respect of the beneficiary under the plan for the year;

(b) if the applicable family income for the year in respect of the beneficiary is greater than \$37,500 but does not exceed \$75,000, the lesser of \$25 and 5% of the amount of eligible contributions in respect of the beneficiary under the plan for the year; and

(c) in any other case, zero;

“promoter” has the meaning assigned by paragraph *b* of the definition of “education savings plan” in section 890.15;

“sister” includes, without reference to section 1, a person who is the daughter of the spouse of the father or mother of the beneficiary;

“subscriber” has the meaning assigned by section 890.15;

“trust” has the meaning assigned by section 890.15.

For the purposes of the definition of “amount of eligible contributions” in the first paragraph, a contribution made to an education savings plan in a taxation year does not include the portion of the contribution that—if added to the other contributions made or deemed to be made, for the purposes of Part X.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), to registered education savings plans in respect of the beneficiary, in the year or a preceding taxation year—exceeds the RESP lifetime limit for the year, within the meaning assigned by subsection 1 of section 204.9 of that Act.

“1029.8.127. For the purposes of the definition of “increase amount” in the first paragraph of section 1029.8.126, the applicable family income for a particular taxation year in respect of a beneficiary means

(a) if only one individual is entitled to receive, for the first month of the year that follows the particular taxation year and in respect of the beneficiary, an amount deemed under section 1029.8.61.18 to be an overpayment of the individual’s tax payable, the aggregate of the individual’s income for the taxation year that precedes the particular taxation year and the income, for that preceding taxation year, of the individual’s cohabiting spouse at the beginning of that month; or

(b) if more than one individual is entitled to receive, for the first month of the year that follows the particular taxation year and in respect of the beneficiary, an amount deemed under section 1029.8.61.18 to be an overpayment of the individual’s tax payable, one half of the aggregate of the income of each of those individuals for the taxation year that precedes the particular taxation year and the income, for that preceding taxation year, of each cohabiting spouse, at the beginning of that month, of each of those individuals.

For the purposes of the first paragraph, the applicable family income for a particular taxation year in respect of a beneficiary is deemed to be equal to zero if the beneficiary is lodged or sheltered pursuant to the law at the beginning of the first month of the year that follows the particular taxation year.

“§2. — *Credit*

“**1029.8.128.** Subject to sections 1029.8.131 to 1029.8.134, if a trust governed by an education savings plan is resident in Québec at the end of a taxation year and the conditions set out in the second paragraph are met, an amount equal to the aggregate of the following amounts is deemed, at the end of the year and in respect of each beneficiary under the plan who is resident in Québec at the end of the year, to be an overpayment of the trust’s tax payable for that year under this Part (in this division referred to as the “education savings incentive”):

(a) the least of

i. 10% of the amount of eligible contributions in respect of the beneficiary for the year,

ii. \$500, and

iii. the unused CES grant room for the beneficiary for the year; and

(b) the increase amount in respect of the beneficiary for the year.

The conditions to which the first paragraph refers are as follows:

(a) the trustee under the plan files with the Minister an application for the education savings incentive in the manner described in the education savings incentive agreement

i. on or before the ninetieth day that follows the end of the year, or

ii. within such longer period as the Minister considers reasonable but not after 31 December of the third year that follows the year for which the education savings incentive is claimed; and

(b) at the time the application referred to in subparagraph *a* is made,

i. the plan is a registered education savings plan,

ii. the education savings incentive agreement is applicable in respect of the plan, and

iii. if the plan contract was entered into before 1 January 1999, it meets, at the end of the year, the registering conditions set out in section 895 that apply to a plan whose contract is entered into after 31 December 1998.

“1029.8.129. For the purposes of section 1029.8.128, a trust governed by an education savings plan is deemed to be resident in Québec at the end of a taxation year if, at the end of that year, it is resident in Canada outside Québec and has as a trustee a person who has an establishment in Québec and if, at the time the application for the education savings incentive is made, the education savings incentive agreement that is applicable in respect of the plan provides that

(a) the agreement is subject in all respects to the legislation in force in Québec;

(b) the trustee undertakes to pay to the Minister, on or before the ninetieth day of the year that follows the year for which it is payable, any tax that the trust is required to pay under Part III.15.1;

(c) the trustee recognizes the exclusive jurisdiction of the courts of Québec for any matter relating to this division, the agreement or a tax payable by the trust under Part III.15.1; and

(d) any judgment rendered against the trustee in relation to a matter referred to in paragraph c may be executed against the trustee at an establishment of the trustee situated in Québec.

“1029.8.130. For the purposes of subparagraph iii of subparagraph a of the first paragraph of section 1029.8.128, the unused CES grant room for a beneficiary for a particular taxation year is equal to the amount determined by the formula

$$(\$250 \times A) - B.$$

In the formula in the first paragraph,

(a) A is the number of years included in the period that begins on 1 January 2007 and ends on 31 December of the particular taxation year and in which the beneficiary is alive, other than any year at the end of which the beneficiary was not resident in Québec; and

(b) B is the aggregate of all amounts each of which is equal to the amount that would be the amount of the education savings incentive in respect of the beneficiary for any taxation year preceding the particular taxation year if the increase amount were nil.

“1029.8.131. The amount that a trust may receive on account of an education savings incentive under section 1029.8.128 in respect of a beneficiary for a particular taxation year may not be greater than the amount by which \$3,600 exceeds the aggregate of all amounts each of which is the amount by which the aggregate of all amounts each of which is an amount that a particular trust received on account of an education savings incentive under that section in respect of the beneficiary for a taxation year preceding the

particular taxation year exceeds the aggregate of all amounts each of which is a tax that the particular trust is required to pay under Part III.15.1 in respect of the beneficiary for the particular taxation year or a preceding taxation year.

“1029.8.132. If, for a taxation year, more than one trust may receive an amount on account of an education savings incentive under section 1029.8.128 in respect of the same beneficiary, the aggregate of all amounts that may be so received by the trusts for the year under that section may not exceed the amount (in sections 1029.8.133 and 1029.8.134 referred to as the “maximum amount of the education savings incentive for the year in respect of the beneficiary”) that could have been received for the year under section 1029.8.128 by a single trust if the aggregate of all amounts each of which is the amount of eligible contributions in respect of that beneficiary for the year had been made to a single registered education savings plan having only that beneficiary.

“1029.8.133. If, for a taxation year, more than one trust files with the Minister an application for the education savings incentive, in the manner described in the education savings incentive agreement, within the time provided for in subparagraph i of subparagraph *a* of the second paragraph of section 1029.8.128, in respect of the same beneficiary, and the aggregate of all amounts each of which would be, but for section 1029.8.132, an amount that each of the trusts may receive on account of an education savings incentive under section 1029.8.128 in respect of that beneficiary, exceeds the maximum amount of the education savings incentive for the year in respect of the beneficiary, the following rules apply:

(a) the portion of the maximum amount of the education savings incentive for the year in respect of the beneficiary that is attributable, if applicable, to the increase amount must be apportioned among each of the trusts that is entitled to receive an amount deemed to be an overpayment of its tax payable on account of the increase amount in respect of the beneficiary for the year in the proportion that, for each trust, the amount of eligible contributions, up to \$500, made for the year in respect of the beneficiary to the registered education savings plan that governs the trust is of the aggregate of all amounts each of which is the amount of eligible contributions, up to \$500, made for the year in respect of the beneficiary to each of the registered education savings plans that governs each of those trusts; and

(b) the portion of the maximum amount of the education savings incentive for the year in respect of the beneficiary that exceeds the increase amount must be apportioned among each of the trusts in the proportion that, for each trust, the amount of the eligible contributions made for the year in respect of the beneficiary to the registered education savings plan that governs the trust is of the aggregate of all amounts each of which is the amount of eligible contributions made for the year in respect of the beneficiary to each of the registered education savings plans that governs each of those trusts.

“1029.8.134. If, for a taxation year, a trust files with the Minister an application for the education savings incentive, in the manner described in the

education savings incentive agreement, within the time provided for in subparagraph ii of subparagraph *a* of the second paragraph of section 1029.8.128, in respect of a beneficiary under more than one registered education savings plan, the amount that the trust may receive for the year on account of an education savings incentive under that section in respect of that beneficiary may not exceed the aggregate of

(*a*) if the trust would be entitled to receive, but for this section, an amount deemed to be an overpayment of its tax payable on account of the increase amount, the amount by which the portion of the maximum amount of the education savings incentive for the year in respect of the beneficiary that is attributable, if applicable, to the increase amount, exceeds any amount that another trust having the same beneficiary has received, for the year and in respect of the beneficiary, and that is deemed to be an overpayment of tax payable on account of the increase amount; and

(*b*) the amount by which the portion of the maximum amount of the education savings incentive for the year in respect of the beneficiary that would have been received in respect of the beneficiary by the trust if the increase amount had been nil, exceeds any portion of the maximum amount of the education savings incentive for the year in respect of the beneficiary that would have been received in respect of the beneficiary by any other trust having the same beneficiary if the increase amount had been nil.

“1029.8.135. If, in a taxation year, a beneficiary under a registered education savings plan (in this section referred to as the “former beneficiary”) is replaced by another beneficiary (in this section referred to as the “new beneficiary”) a contribution made to the plan in the year and after 20 February 2007 by or on behalf of a subscriber under the plan for the former beneficiary is considered to have been made for the new beneficiary if the replacement made in the year is a recognized replacement.

For the purposes of the first paragraph, a recognized replacement means the replacement, at a particular time, of a former beneficiary under a registered education savings plan by a new beneficiary, if

(*a*) the new beneficiary had not reached 21 years of age before the particular time and was, at that time, the brother or sister of the former beneficiary; or

(*b*) both beneficiaries were, at the particular time, connected by blood relationship or adoption to an original subscriber under the plan and neither of them had reached 21 years of age before the particular time.

“1029.8.136. If, in a taxation year, a property held by a trust governed by a registered education savings plan (in this section and section 1029.8.137 referred to as the “transferor plan”), is the subject of an authorized transfer to a trust governed by another registered education savings plan (in this section and section 1029.8.137 referred to as the “transferee plan”), the contributions that were made in the year to the transferor plan before the time of the

authorized transfer and after 20 February 2007 in respect of a particular beneficiary, are deemed to have been made in the year to the transferee plan by or on behalf of the subscriber under the plan in respect of the particular beneficiary, up to

(a) if the authorized transfer concerned the aggregate of the properties held by the trust governed by the transferor plan and the particular beneficiary is the only beneficiary under the transferee plan at the time of the transfer, the aggregate of the contributions made in the year, after 20 February 2007 and before the time of the transfer, in respect of any beneficiary under the transferor plan;

(b) if the authorized transfer concerned the aggregate of the properties held by the trust governed by the transferor plan and the transferee plan has more than one beneficiary at the time of the transfer, the particular beneficiary's share, established according to the apportionment provided for in the transferee plan, of the aggregate of the contributions made in the year, after 20 February 2007 and before the time of the transfer, in respect of any beneficiary under the transferor plan;

(c) if the authorized transfer concerned a portion of the properties held by the trust governed by the transferor plan, other than properties included in a CLB account, and if the particular beneficiary is the only beneficiary under the transferee plan at the time of the transfer, the proportion of the aggregate of the contributions made in the year, after 20 February 2007 and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account; and

(d) if the authorized transfer concerned a portion of the properties held by the trust governed by the transferor plan, other than properties included in a CLB account, and if the transferee plan has more than one beneficiary at the time of the transfer, the particular beneficiary's share, established according to the apportionment provided for in the transferee plan, in the proportion of the aggregate of the contributions made in the year, after 20 February 2007 and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account.

For the purposes of the first paragraph, an authorized transfer means the transfer of properties held by a trust governed by a transferor plan to a trust governed by a transferee plan, if

(a) a beneficiary under the transferee plan

i. was, immediately before the transfer, a beneficiary under the transferor plan, or

ii. had not reached, at the time of the transfer, 21 years of age and was, immediately before the transfer, the brother or sister of a beneficiary under the transferor plan;

(b) at the time of the transfer

i. the transferee plan had only one beneficiary or, if it had more than one, every beneficiary was a brother or sister of every other beneficiary, or

ii. no amount deemed to be an overpayment of its tax payable on account of the increase amount had been received by the trust governed by the transferor plan; and

(c) the transferee plan meets the conditions for registration set out in section 895 that apply to education savings plans whose contract was entered into after 31 December 1998.

For the purposes of the first paragraph, the contributions made in a year to the transferor plan do not include the contributions that were withdrawn from the plan in the year.

“1029.8.137. If, in accordance with section 1029.8.136, there is an authorized transfer of properties held by a trust governed by a transferor plan to a trust governed by a transferee plan, the amount determined under the second paragraph must be, at the time of the authorized transfer, debited from the education savings incentive account of the transferor plan and credited to the education savings incentive account of the transferee plan by the trustee under each of those plans.

The amount to which the first paragraph refers is equal to

(a) if the authorized transfer is described in subparagraph *a* or *b* of the first paragraph of section 1029.8.136, the aggregate of the amounts held, at the time of the authorized transfer, in the trust governed by the transferor plan on account of the education savings incentive; and

(b) if the authorized transfer is described in subparagraph *c* or *d* of the first paragraph of section 1029.8.136, the proportion of the aggregate of the amounts held, at the time of the authorized transfer, in the trust governed by the transferor plan on account of the education savings incentive, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account.

If an amount is credited to the education savings incentive account of the transferee plan under this section, the amount is deemed to have been paid into the trust governed by the transferee plan.

“1029.8.138. If, in a taxation year, a portion of the properties held by a trust governed by a registered education savings plan (in this section referred to as the “transferor plan”), other than properties included in a CLB account, is paid into another trust governed by another registered education savings plan by means of a transfer, the proportion of the aggregate of the contributions made in the year, after 20 February 2007 and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account, is deemed to have been withdrawn from the transferor plan before the end of the year.

“1029.8.139. In a particular taxation year, the withdrawal of contributions made to a registered education savings plan is deemed to be made in the following order:

(a) contributions made in the particular taxation year and, if the particular taxation year is the year 2007, after 20 February 2007, in the order in which they were made;

(b) contributions that were made in a taxation year preceding the particular taxation year and that gave rise to entitlement to the education savings incentive, in the order in which they were made;

(c) contributions that were made after 20 February 2007 in a taxation year preceding the particular taxation year and that did not give rise to entitlement to the education savings incentive, in the order in which they were made; and

(d) contributions made before 21 February 2007.

“§3. — Administrative provisions

“1029.8.140. An education savings incentive agreement means a written agreement that must be entered into between the Minister and the trustee under a trust governed by an education savings plan and under which the trustee undertakes, in particular,

(a) to provide the Minister with the information that the Minister requires for the purposes of this division, including the name, address and social insurance number of each beneficiary;

(b) to maintain a record containing the information enabling the determination of any amount relating to the education savings incentive;

(c) to keep an education savings incentive account and to credit to that account any amount received by the trust on account of the education savings incentive;

(d) to allow the Minister access to any information relating to contributions made to the plan after 20 February 2007, withdrawals of contributions, transfers and replacements of beneficiaries made after that date;

(e) in the case of a transfer described in section 1029.8.136, to send to the trustee under the trust governed by the transferee plan the amount of the contributions made to the transferor plan in respect of each of the beneficiaries for the period beginning, as the case may be, on 21 February 2007 if the year of the transfer is the year 2007 or on 1 January of the year of the transfer and ending on the date of the transfer;

(f) to make no apportionment of the education savings incentive and the income arising from it otherwise than among the beneficiaries under the plan;

(g) to make no distribution of the properties held by the trust governed by the plan, unless, immediately after the distribution, the fair market value of those properties is equal to or greater than the aggregate of the balances of the education savings incentive account, the grant account, the CLB account and any account of assistance paid in accordance with an agreement entered into with the government of a province under section 12 of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26), or unless the distribution consists in making an educational assistance payment to a beneficiary under the plan and all of the educational assistance payment is attributable to the education savings incentive, a CES grant and the Canada learning bond;

(h) to report to the Minister the portion of an educational assistance payment made under the plan that is attributable to the education savings incentive; and

(i) to charge no fees relating to the plan in respect of the balance of the education savings incentive account.

“1029.8.141. For the purposes of an education savings incentive agreement, the Minister shall enter into a written agreement with the promoter of an education savings plan under which the promoter undertakes, in particular,

(a) to provide the plan’s trustee with the information that the Minister requires for the purposes of this division, in particular, the name, address, date of birth, confirmation of the place of residence and social insurance number of each beneficiary under the plan; and

(b) to charge no fees relating to the plan in respect of the balance of the education savings incentive account.

“1029.8.142. If an education savings incentive has been received by a trust under section 1029.8.128, the portion of an educational assistance payment made to a beneficiary under the registered education savings plan that is attributable to the education savings incentive is equal to

(a) if there is accumulated income in the plan at the time the educational assistance payment is made, the lesser of

i. the amount determined by the formula

$A \times B / (C - D - E)$, and

ii. the amount by which \$3,600 exceeds the aggregate of all amounts each of which is an amount determined under subparagraph *a* or *b* in respect of an educational assistance payment made previously to the beneficiary under the plan; or

(b) if there is no accumulated income in the plan at the time the educational assistance payment is made, the lesser of

i. the amount determined by the formula

$A \times B / (B + F + G + H)$, and

ii. the amount by which \$3,600 exceeds the aggregate of all amounts each of which is an amount determined under subparagraph *a* or *b* in respect of an educational assistance payment made previously to the beneficiary under the plan.

In the formulas in subparagraph i of subparagraphs *a* and *b* of the first paragraph,

(a) A is the amount of the educational assistance payment made to the beneficiary under the plan;

(b) B is the balance of the plan's education savings incentive account immediately before the educational assistance payment is made;

(c) C is the fair market value of the properties held by the trust governed by the plan, immediately before the educational assistance payment is made or, if applicable, on the prior date agreed on in the education savings incentive agreement applicable to the plan;

(d) D is the aggregate of the contributions that were made to the plan before the educational assistance payment is made and that have not been withdrawn;

(e) E is the total of the balance of each CLB account of the other beneficiaries under the plan, immediately before the educational assistance payment is made;

(f) F is the balance of the CLB account of the beneficiary under the plan, immediately before the educational assistance payment is made;

(g) G is the balance of the plan's grant account, immediately before the educational assistance payment is made; and

(h) H is the aggregate of all amounts paid into the plan under a program administered in accordance with an agreement entered into with the government of a province under section 12 of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26).

For the purposes of the first paragraph, the portion of an educational assistance payment made to a beneficiary under the plan that is attributable to the education savings incentive is deemed to be equal to zero if

(a) the beneficiary under the plan is not resident in Québec at the time the educational assistance payment is made; or

(b) in the case where the plan allows more than one beneficiary at any one time, the beneficiary under the plan became a beneficiary under the plan after reaching 21 years of age, unless, before reaching that age, the beneficiary was a beneficiary under another registered education savings plan that allowed more than one beneficiary at any one time.

“1029.8.143. If a portion of an educational assistance payment made to a beneficiary under a registered education savings plan is attributable to an education savings incentive, the plan's trustee shall, at the time the educational assistance payment is made, debit the amount determined under section 1029.8.142 from the plan's education savings incentive account.

“1029.8.144. The trustee under a registered education savings plan shall, at the time of the payment by a trust of a tax under Part III.15.1 in relation to the plan, debit the amount of the payment from the plan's education savings incentive account.

“1029.8.145. Unless otherwise provided in this division, Book IX applies, with the necessary modifications, to the application referred to in the second paragraph of section 1029.8.128 as if it were a fiscal return filed under Title I of that Book.”

(2) Subsection 1 applies from the taxation year 2007 in respect of a contribution made to a registered education savings plan after 20 February 2007. However, when Division II.21 of Chapter III.1 of Title III of Book IX of Part I of the Act applies to the taxation year 2007,

(1) section 1029.8.126 of the Act is to be read

(a) as if “\$37,500” in paragraph *a* of the definition of “increase amount” in the first paragraph was replaced by “\$37,178”; and

(b) as if “\$37,500” and “\$75,000” in paragraph *b* of the definition of “increase amount” in the first paragraph were replaced by “\$37,178” and “\$74,357”, respectively; and

(2) section 1029.8.128 of the Act is to be read as if subparagraph i of subparagraph *a* of the second paragraph was replaced by the following subparagraph:

“i. on or before 30 June 2008, or”.

481. Section 1033.7 of the Act is amended, in the French text,

(1) by replacing “une attribution” in subparagraph *a* of the first paragraph by “une distribution”;

(2) by replacing “l’attribution” wherever it appears in the following provisions by “la distribution”:

— subparagraphs *a* and *b* of the first paragraph;

— the portion of subparagraph *a* of the second paragraph before subparagraph i;

— subparagraph ii of subparagraph *a* of the second paragraph;

— subparagraphs *a* to *c* of the third paragraph;

(3) by replacing “réfère le premier alinéa” in the portion of the second paragraph before subparagraph *a* by “le premier alinéa fait référence”;

(4) by replacing “chaque attribution” in subparagraph *b* of the third paragraph by “chaque distribution”.

482. Section 1033.8 of the Act is amended, in the French text,

(1) by replacing “l’attribution” in the first paragraph by “la distribution”;

(2) by replacing “réfère le premier alinéa” and “attribution” in the second paragraph by “le premier alinéa fait référence” and “distribution”, respectively.

483. (1) The Act is amended by inserting the following section after section 1034.0.0.2:

“1034.0.0.3. If a transferor and a transferee, within the meaning assigned to those expressions by the first paragraph of section 336.8, make a joint election under Chapter II.1 of Title VI of Book III in respect of a split-retirement income amount for a taxation year, determined in their respect for the purposes of that chapter, they are solidarily liable for the tax payable by the transferee under this Part for the year to the extent that that tax payable is greater than it would have been if no amount had been added because of the first paragraph of section 313.11 in computing the income of the transferee under this Part for the year.”

(2) Subsection 1 applies from the taxation year 2007.

484. (1) Section 1034.6 of the Act is amended by replacing “section 1029.8.114” in the first paragraph by “section 1029.8.114 or 1029.8.114.1”.

(2) Subsection 1 applies from the taxation year 2006.

485. (1) The Act is amended by inserting the following sections after section 1034.7:

“1034.8. If, for a taxation year, the Minister has refunded an amount to a trust governed by a registered education savings plan or has applied an amount to another of the trust’s liabilities, and that amount is greater than the amount that should have been refunded or applied, a beneficiary in respect of whom an educational assistance payment has been made under the plan is solidarily liable with the trust for payment of the excess amount, to the extent that the excess amount may reasonably be considered to relate to the application of section 1029.8.128 and up to the portion of the educational assistance payment that may reasonably be attributed to the excess amount.

However, nothing in this section limits the liability of the trust or the beneficiary under any other provision of this Act.

“1034.9. For the purposes of section 1034.8 and section 1035 when that section applies in respect of a beneficiary in relation to an amount payable under section 1034.8, “beneficiary”, “educational assistance payment” and “trust” have the meaning assigned by section 890.15.”

(2) Subsection 1 applies from the taxation year 2007.

486. (1) Sections 1035 and 1036 of the Act are replaced by the following sections:

“1035. The Minister may at any time assess a transferee in respect of any amount payable under section 1034, a person in respect of any amount payable under section 1034.0.0.1, an individual in respect of any amount payable under subsections 1 and 2 of section 1034.1 or section 1034.0.0.2, a transferor in respect of any amount payable under section 1034.0.0.3, a person in respect of any amount payable by that person under subsection 2.1 of section 1034.1 or section 1034.2 or 1034.3, an eligible spouse of an individual in respect of any amount payable under section 1034.4 or 1034.6 or a beneficiary in respect of any amount payable under section 1034.8, and this Book applies, with the necessary modifications, to an assessment made under this section as though it had been made under Title II.

“1036. If a transferor and a transferee, an annuitant and an individual, a taxpayer and another person or a trust and a beneficiary are, under any of sections 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6 and 1034.8,

solidarily liable in respect of all or part of a liability of the transferor referred to in section 1034 (in this section referred to as the “transferor concerned”), the transferee referred to in section 1034.0.0.3 (in this section referred to as the “transferee concerned”), the annuitant, the taxpayer or the trust, as the case may be, the following rules apply:

(a) a payment by, and on account of the liability of, the transferee referred to in section 1034 (in this section referred to as the “other transferee”), the transferor referred to in section 1034.0.0.3 (in this section referred to as the “other transferor”), the individual, the other person or the beneficiary, as the case may be, discharges, up to the amount of the payment, the solidary liability; and

(b) a payment by, and on account of the liability of, the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust, discharges the liability of the other transferee, the other transferor, the individual, the other person or the beneficiary, as the case may be, only to the extent that the payment operates to reduce the liability of the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust to an amount less than the amount in respect of which the other transferee, the other transferor, the individual, the other person or the beneficiary is solidarily liable under any of sections 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6 and 1034.8.”

(2) Subsection 1 applies from the taxation year 2007.

487. (1) Section 1038 of the Act is amended

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

“(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, section 313.11 and Chapter II.1 of Title VI of Book III, exceeds the aggregate of

i. the aggregate of all amounts deducted or withheld under section 1015, but without reference to section 1017.2, in respect of the individual’s income for the particular year;”;

(2) by replacing subparagraph i of subparagraph *b* of the second paragraph by the following subparagraph:

“i. the aggregate of all amounts deducted or withheld under section 1015, but without reference to section 1017.2, in respect of the individual’s income for the preceding taxation year;”;

(3) by replacing subparagraphs i to iii of subparagraph *a* of the third paragraph by the following subparagraphs:

“i. the tax payable by the individual for the particular year, determined without reference to the specified tax consequences for the particular year, section 313.11 and Chapter II.1 of Title VI of Book III, reduced by all amounts deducted or withheld under section 1015, but without reference to section 1017.2, in respect of the individual’s income for the particular year,

“ii. the individual’s basic provisional account, established in accordance with the regulations made under section 1026, for the preceding taxation year, reduced by all amounts deducted or withheld under section 1015, but without reference to section 1017.2, in respect of the individual’s income for the preceding taxation year, and

“iii. the individual’s basic provisional account, established in accordance with the regulations made under section 1026, for the second preceding taxation year, reduced by all amounts deducted or withheld under section 1015, but without reference to section 1017.2, in respect of the individual’s income for the second preceding taxation year and the individual’s basic provisional account, established in the same manner, for the preceding taxation year, reduced by all amounts deducted or withheld under section 1015, but without reference to section 1017.2, in respect of the individual’s income for that preceding taxation year; or”;

(4) by replacing the portion of the sixth paragraph before subparagraph *a* in the French text by the following:

“Une société à laquelle le cinquième alinéa fait référence est une société qui n’est pas une société admissible, pour l’application du titre VII.2.4 du livre IV, pour l’année et qui remplit l’une des conditions suivantes :”.

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of a payment to be made on or before a day that is subsequent to 31 December 2007.

488. (1) Section 1044.0.2 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) to be an excess amount referred to in section 32 of the Act respecting the Ministère du Revenu (chapter M-31) that has been refunded to the taxpayer on account of the taxpayer’s tax payable under this Part for the taxation year,

i. if section 359.8.1 applies in respect of expenses that the corporation incurred in the calendar year that follows that in which the corporation is purported to have renounced the amount, on 30 April of the calendar year that follows that subsequent calendar year, and

ii. in any other case, on 30 April of the calendar year that follows that in which the corporation is purported to have renounced the amount.”

(2) Subsection 1 applies from the taxation year 2006.

489. (1) Section 1045.0.1 of the Act is amended by replacing “y visée” in the French text by “visée à cet article” and by replacing “the designation of an amount under section 752.0.10.13 for the particular taxation year” by “the designation, referred to in subparagraph *b* of the first paragraph of section 752.0.10.13, of an amount in relation to the particular taxation year”.

(2) Subsection 1 has effect from 20 December 2006.

490. (1) Section 1049 of the Act is amended by replacing subparagraph *c* of the fourth paragraph by the following subparagraph:

“(c) the amount otherwise deductible in computing the person’s income for the year because of subparagraph *a* or *b* of the first paragraph of section 1054 is deemed not to be deductible in computing the person’s income for the year.”

(2) Subsection 1 has effect from 20 December 2006.

491. (1) Section 1052 of the Act is amended by replacing “Division II.16 or II.17” in the portion before paragraph *a* by “any of Divisions II.16, II.17 and II.21”.

(2) Subsection 1 applies from the taxation year 2007.

492. (1) Section 1053.0.2 of the Act is amended

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

“**1053.0.2.** If the amount of an overpayment by an individual for a taxation year as a consequence of the application, for the year, of Division II.16 or II.17 of Chapter III.1 of Title III, otherwise than as a consequence of the application of the second paragraph of any of sections 1029.8.109, 1029.8.116 and 1029.8.116.0.1, is refunded to, or applied to another liability of, the individual, interest on the overpayment is to be paid to the individual for the period ending on the day the overpayment is refunded or applied, and beginning on the day that is the latest of”;

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

“(a.1) 30 September 2007 if the overpayment relates to that month because of the application of section 1029.8.114.1;”.

(2) Subsection 1 applies from the taxation year 2006.

493. (1) Section 1053.0.3 of the Act is amended

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

“1053.0.3. If the amount of an overpayment by an individual for a taxation year as a consequence of the application, for the year, of the second paragraph of any of sections 1029.8.109, 1029.8.116 and 1029.8.116.0.1, is refunded to, or applied to another liability of, the individual, interest on the overpayment is to be paid to the individual for the period ending on the day the overpayment is refunded or applied, and beginning on the day that is the latest of”;

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

“(a.1) 30 September 2007 if the overpayment relates to that month; and”.

(2) Subsection 1 applies from the taxation year 2006.

494. (1) The Act is amended by inserting the following section after section 1053.0.3:

“1053.0.4. If the amount of an overpayment by a trust for a particular taxation year as a consequence of the application, for the particular year, of Division II.21 of Chapter III.1 of Title III, is refunded to, or applied to another liability of, the trust, interest on the overpayment is to be paid to the trust for the period ending on the day the overpayment is refunded or applied, and beginning

(a) if the particular taxation year is the year 2007,

i. on 15 May 2008 if the application referred to in subparagraph *a* of the second paragraph of section 1029.8.128 was filed with the Minister on or before 30 June 2008, and

ii. in any other case, on the forty-sixth day following the date on which the Minister received the application referred to in subparagraph *a* of the second paragraph of section 1029.8.128; and

(b) if the particular taxation year is subsequent to the year 2007, on the forty-sixth day following the later of

i. the ninetieth day following the end of the particular year, and

ii. the date on which the Minister received the application referred to in subparagraph *a* of the second paragraph of section 1029.8.128 for the particular year.”

(2) Subsection 1 applies from the taxation year 2007.

495. (1) Section 1054 of the Act is amended

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

“**1054.** If the legal representative referred to in section 1055 disposes, in the circumstances described in that section, of one or more properties of the succession of the deceased taxpayer, the following rules apply despite any other provision of this Part:

(a) except for the purposes of section 741 and this subparagraph, the portion, corresponding, subject to the second paragraph, to the lesser of the following amounts, of a capital loss from the disposition of a particular capital property referred to in paragraph *a* of section 1055 is deemed to be a capital loss of the deceased taxpayer from the disposition of the particular capital property by the taxpayer in the taxpayer’s last taxation year and not to be a capital loss of the succession from the disposition of that capital property:

i. the total of

(1) the amount of the valid election made after 19 December 2006 by the legal representative under paragraph *c* of subsection 6 of section 164 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to the disposition of the particular capital property, and

(2) if the total of the amounts of the valid elections made by the legal representative under paragraph *c* of subsection 6 of section 164 of the Income Tax Act in relation to the aggregate of the dispositions of properties of the succession corresponds to the maximum total of the amounts that the legal representative may then elect in accordance with that paragraph *c* in relation to the aggregate of those dispositions, the portion—that is specified by the legal representative, in the prescribed documents required under subparagraph *d*, in relation to the capital loss from the disposition of the particular capital property and that is not so specified in relation to another capital loss—of the portion of the excess amount referred to in paragraph *a* of section 1055 that is greater than the amount by which the maximum total of the amounts that the legal representative may then elect in accordance with that paragraph *c* in relation to the aggregate of the dispositions of properties of the succession exceeds the aggregate of all amounts each of which is the amount by which the amount referred to in subparagraph 1 in relation to a disposition of a capital property referred to in paragraph *a* of section 1055 exceeds the amount referred to in subparagraph ii in relation to that disposition, and

ii. the amount of the capital loss otherwise determined from the disposition of the particular capital property;

(b) the portion, corresponding, subject to the third paragraph, to the lesser of the following amounts, of a deductible amount described in paragraph *b* of section 1055 from the disposition of all the depreciable properties of a particular prescribed class of the succession is deductible in computing the

income of the deceased taxpayer for the year in which the taxpayer died and is not deductible in computing a loss of the succession for its first taxation year:

i. the total of

(1) the amount of the valid election made after 19 December 2006 by the legal representative under paragraph *d* of subsection 6 of section 164 of the Income Tax Act in relation to the disposition of depreciable properties of the particular prescribed class, and

(2) if the total of the amounts of the valid elections made by the legal representative under paragraph *d* of subsection 6 of section 164 of the Income Tax Act in relation to the aggregate of the dispositions of properties of the succession corresponds to the maximum total of the amounts that the legal representative may then elect in accordance with that paragraph *d* in relation to the aggregate of those dispositions, the portion—that is specified by the legal representative, in the prescribed documents required under subparagraph *d*, in relation to the deductible amount described in paragraph *b* of section 1055 from the disposition of all the depreciable properties of the particular prescribed class and that is not so specified in relation to another deductible amount described in that paragraph *b*—of the amount by which the amount described in the fourth paragraph exceeds the portion of the maximum total of the amounts that the legal representative may then elect in accordance with that paragraph *d* in relation to the aggregate of the dispositions of properties of the succession that is greater than the aggregate of all amounts each of which is the amount by which the amount referred to in subparagraph 1 in relation to the deductible amount described in paragraph *b* of section 1055 from the disposition of all the depreciable properties of a prescribed class of the succession exceeds the amount referred to in subparagraph ii in relation to that deductible amount, and

ii. the deductible amount described in paragraph *b* of section 1055, otherwise determined, from the disposition of all the depreciable properties of the particular prescribed class;”;

(2) by replacing “paragraph” in paragraph *c* by “subparagraph”;

(3) by adding the following paragraph after paragraph *c*:

“(d) the legal representative shall, within the prescribed time, file with the Minister an amended fiscal return in the name of the deceased taxpayer for the taxation year in which the taxpayer died and the prescribed documents.”;

(4) by adding the following paragraphs:

“However, if the aggregate of the amounts determined under subparagraph *a* of the first paragraph in relation to the disposition of the capital properties referred to in paragraph *a* of section 1055 would, but for this paragraph, be greater than the excess amount referred to in paragraph *a* of that section, the

amount otherwise determined under subparagraph *a* of the first paragraph in respect of such a capital property must, if applicable, be reduced to the amount specified in relation to that capital property by the legal representative of the deceased taxpayer in the prescribed documents required under subparagraph *d* of the first paragraph or, if no amount is so specified, by the Minister, so that the aggregate is equal to the excess amount referred to in paragraph *a* of section 1055.

“In addition, if the aggregate of the amounts determined under subparagraph *b* of the first paragraph in relation to the deductible amounts described in paragraph *b* of section 1055 would, but for this paragraph, be greater than the amount described in the fourth paragraph, the amount otherwise determined under subparagraph *b* of the first paragraph in respect of such a deductible amount must, if applicable, be reduced to the amount specified in relation to that deductible amount by the legal representative of the deceased taxpayer in the prescribed documents required under subparagraph *d* of the first paragraph or, if no amount is so specified, by the Minister, so that the aggregate is equal to the amount described in the fourth paragraph.

“The amount referred to in subparagraph 2 of subparagraph *i* of subparagraph *b* of the first paragraph and the third paragraph is equal to the amount that would, but for this section, represent the total of the non-capital loss and the farm loss of the succession for its first taxation year.

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 6 of section 164 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

496. (1) Section 1055 of the Act is replaced by the following section:

“**1055.** Section 1054 applies if, in the course of the administration of the succession of a deceased taxpayer, the legal representative of the deceased taxpayer disposes, within the first taxation year of the succession,

(*a*) of the capital properties of the succession with the result that capital losses exceed capital gains; or

(*b*) of all the depreciable properties of a prescribed class of the succession the undepreciated capital cost of which, at the end of the first taxation year of the succession, is deductible under section 130.1 or the regulations made under paragraph *a* of section 130 in computing the income of the succession for that year.”

(2) Subsection 1 has effect from 20 December 2006.

497. (1) The Act is amended by inserting the following section after section 1056.4:

“1056.4.0.1. On a written application by a taxpayer, the Minister may extend the time for making an election under Chapter II.1 of Title VI of Book III or grant permission for such an election made previously to be amended or revoked if

(a) the application is made on or before the day that is three calendar years after the taxpayer’s filing-due date for the taxation year for which the election applies; and

(b) the taxpayer is resident in Canada at the time of the application or, if the taxpayer is deceased at that time, at the time that is immediately before the taxpayer’s death.

The first paragraph does not apply to an election described in the definition of “joint election” in the first paragraph of section 336.8, enacted by the first paragraph of section 336.9.

However, if, in accordance with paragraph 3.201 of section 220 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the Minister of National Revenue extends the time for making an election referred to in the second paragraph or grants permission for such an election made previously to be amended or revoked, the Minister is deemed, for the purposes of this Title, to have so extended the time for making the election or so granted permission for such an election to be amended or revoked, under the first paragraph.

The third paragraph does not apply if the taxpayer who applied for an extension of the time for making an election referred to in the second paragraph for a particular taxation year, or the other taxpayer with whom the election must be made, was a transferor who was resident in Québec at the end of that year or, if the transferor died in that year, at the time that is immediately before the transferor’s death, and who made a joint election within the meaning of the first paragraph of section 336.8 with the transferor’s eligible spouse for the particular year within the meaning of sections 776.41.1 to 776.41.4 that has not been revoked in accordance with a permission obtained under the first paragraph.”

(2) Subsection 1 applies from the taxation year 2007.

498. (1) Section 1056.4.1 of the Act is amended by inserting the following paragraph after paragraph *a*:

“(a.1) a specification made under section 280.3 or 1054 in a fiscal return or other document is deemed to be a prescribed election; and”.

(2) Subsection 1 has effect from 20 December 2006.

499. (1) Section 1079.1 of the Act is amended, in the first paragraph,

(1) by replacing “a limited-recourse amount” in paragraph *b* of the definition of “gift arrangement” by “a limited-recourse debt, determined under section 851.41.1.”;

(2) by striking out the definition of “limited-recourse amount”.

(2) Subsection 1 applies in respect of a gift made after 6:00 p.m. Eastern Standard Time on 5 December 2003.

500. Section 1092 of the Act is amended by replacing subparagraph *a* of the first paragraph of section 349.1 of the Act, enacted by subparagraph *i* of paragraph *c* of section 1092 of the Act, in the French text by the following subparagraph:

“«*a*) la réinstallation survient afin de lui permettre de fréquenter, à titre d’élève à plein temps inscrit à un programme de niveau postsecondaire, un établissement d’une université, d’un collège ou d’une autre institution, cet établissement étant appelé « nouveau lieu de travail » dans le présent chapitre ; »”.

501. (1) Section 1096.1 of the Act is replaced by the following section:

“**1096.1.** If, in a taxation year, a person not resident in Canada ceases at any particular time to carry on a business described in paragraphs *a* to *g* of section 363 that the person was carrying on immediately before such cessation in one or more fixed places of business in Canada and either the person does not, after that time and during the same year, resume carrying on such a business at a fixed place of business in Canada or the person disposes of Canadian resource property at any time in the year during which the person was not carrying on such a business at a fixed place of business in Canada,

(*a*) in the case where the person is a corporation or a testamentary trust, a new taxation year is deemed to begin immediately after the particular time; and

(*b*) in the case where the person is an individual, other than a testamentary trust, the person’s taxation year is deemed to end at the particular time and a new taxation year is deemed to begin immediately after that time.”

(2) Subsection 1 applies in respect of the cessation of the carrying on of a business that occurs after 19 December 2006.

502. (1) Section 1096.2 of the Act is amended by replacing “that is deemed, under section 1096.1, to end at the particular time contemplated therein or to commence” by “that ends at the particular time referred to in section 1096.1 or that begins”.

(2) Subsection 1 applies in respect of the cessation of the carrying on of a business that occurs after 19 December 2006.

503. Section 1102 of the Act is amended by replacing “attribué” in the second paragraph in the French text by “distribué”.

504. (1) Section 1102.1 of the Act is amended by replacing “or depreciable property that is a taxable Québec property” in the first paragraph by “depreciable property that is a taxable Québec property or an incorporeal capital property that is a taxable Québec property”.

(2) Subsection 1 has effect from 24 December 1998. However, when the first paragraph of section 1102.1 of the Act applies before 17 March 2005, it is to be read as if “incorporeal” was replaced by “intangible”.

505. (1) Section 1102.4 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) property of an authorized foreign bank that carries on a Canadian banking business;”.

(2) Subsection 1 has effect from 28 June 1999.

506. (1) Section 1120 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) it complied with the prescribed conditions.”

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

507. (1) Section 1120.0.1 of the Act is replaced by the following section:

“**1120.0.1.** If a trust becomes a mutual fund trust at any particular time before the 91st day after the end of its first taxation year, and the trust makes a valid election under subsection 6.1 of section 132 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006, the trust is deemed to have been a mutual fund trust from the beginning of that year until the particular time.

Chapter V.2 of Title II of Book I of Part I applies in relation to an election made under subsection 6.1 of section 132 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 has effect from 20 December 2006.

508. (1) Section 1120.1 of the Act is amended

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

“(a) at that time, all or substantially all of its property is property other than property that would be taxable Canadian property of the trust if section 1094 was read without reference to its paragraph *b*; or”;

(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 has effect from 1 January 2004.

509. (1) Section 1121.7 of the Act is replaced by the following section:

“1121.7. Despite any other provision of this Act and subject to the second paragraph, if a trust has made a valid election under subsection 1 of section 132.11 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), other than an election in respect of which the rules set out in subsection 1.1 of section 132.11 of that Act apply as a result of an application made by the trust under that subsection 1.1 and granted by the Minister of National Revenue before 20 December 2006, the following rules apply:

(a) if a taxation year of the trust (determined for the purposes of the Income Tax Act) ends, because of paragraph *a* of subsection 1 of section 132.11 of that Act, on 15 December of a particular calendar year, the trust’s taxation year (determined for the purposes of this Act) that includes that date is deemed to end on that date; and

(b) if a taxation year of the trust (determined for the purposes of the Income Tax Act) ends, because of paragraph *a* of subsection 1 of section 132.11 of that Act, on 15 December of a particular calendar year, each of its taxation years (determined for the purposes of this Act) that end after that date is deemed, subject to section 1121.7.1, to be the period that begins on 16 December of a calendar year and ends on 15 December of the following calendar year or at such earlier time as is determined under paragraph *b* of section 785.5 or section 851.22.23.

If, because of a particular election made under subsection 1 of section 132.11 of the Income Tax Act, a particular taxation year of a trust (determined for the purposes of that Act) ended on 15 December 2006 and if a taxation year of the trust (determined for the purposes of this Act) ended on 31 December 2005, the following rules apply:

(a) if paragraph *a* of subsection 1.1 of section 132.11 of that Act does not apply in respect of the taxation year of the trust that follows the particular taxation year,

i. subparagraph *b* of the first paragraph does not apply in respect of a taxation year of the trust (determined for the purposes of this Act) that began before 16 December 2007, and

ii. the taxation year of the trust (determined for the purposes of this Act) that includes 15 December 2007 is deemed to end on that date and a new taxation year of the trust (determined for the purposes of this Act) is deemed to begin immediately after that date; and

(b) if paragraph *a* of subsection 1.1 of section 132.11 of that Act applies in respect of the taxation year of the trust that follows the particular taxation year, the first paragraph applies as if the particular election had not been made.

Chapter V.2 of Title II of Book I of Part I applies in relation to an election made under subsection 1 of section 132.11 of the Income Tax Act.”

(2) Subsection 1 applies to a taxation year (determined for the purposes of the Act) that ends after 19 December 2006.

(3) In addition, when section 1121.7 of the Act has effect after 19 December 2006 and applies to a taxation year (determined for the purposes of the Act) that ends before 20 December 2006, it is to be read

(1) as if the portion before paragraph *a* was replaced by the following:

“**1121.7.** Despite any other provision of this Act, if a trust, other than a prescribed trust, that was a mutual fund trust on the 74th day after the end of a particular calendar year makes a valid election under subsection 1 of section 132.11 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in relation to its taxation year that includes 15 December of the particular calendar year, the following rules apply:”;

(2) as if “no fiscal return was filed” in paragraph *a* was replaced by “no return of income was filed under the Income Tax Act”; and

(3) as if the following paragraph was added:

“Chapter V.2 of Title II of Book I of Part I applies in relation to an election made under subsection 1 of section 132.11 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

510. (1) Section 1121.7.1 of the Act is amended

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

“**1121.7.1.** If, for the purposes of this Act, a particular taxation year of a trust ends on 15 December of a calendar year because of an election referred to in section 1121.7 or because of the second paragraph of that section, if the trust applies to the Minister of National Revenue, in accordance with subsection 1.1 of section 132.11 of the Income Tax Act (Revised Statutes of

Canada, 1985, chapter 1, 5th Supplement), to have that subsection 1.1 apply in relation to its taxation years that follow the particular year, and if the Minister of National Revenue grants the application after 19 December 2006, the following rules apply:”;

(2) by adding the following paragraph:

“Chapter V.2 of Title II of Book I of Part I applies in relation to an application made under subsection 1.1 of section 132.11 of the Income Tax Act and granted by the Minister of National Revenue.”

(2) Subsection 1 applies to a subsequent taxation year (determined for the purposes of the Act) that ends after 19 December 2006. In addition, if, because of an election made under section 1121.7 of the Act, a particular taxation year of a trust (determined for the purposes of the Act) ended on 15 December 2006, if a taxation year of the trust (determined for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) ended on 31 December 2006, and if the first paragraph of section 1121.7.1 of the Taxation Act, enacted by subsection 1, does not apply in respect of that election, the trust’s taxation year (determined for the purposes of the Act) that follows the particular taxation year is deemed to begin immediately after the end of the particular taxation year and end at the end of the calendar year 2006.

(3) In addition, when section 1121.7.1 of the Act has effect after 19 December 2006 and applies to a subsequent taxation year (determined for the purposes of the Act) that ends before 20 December 2006, it is to be read

(1) as if the portion before paragraph *a* was replaced by the following:

“1121.7.1. If, for the purposes of this Act, a particular taxation year of a trust ends on 15 December of a calendar year because of an election referred to in section 1121.7, if the trust applies to the Minister of National Revenue, in accordance with subsection 1.1 of section 132.11 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), to have that subsection 1.1 apply in relation to its taxation years that follow the particular year, and if the Minister of National Revenue grants the application after 19 December 2006, the following rules apply:”;

(2) as if the following paragraph was added:

“Chapter V.2 of Title II of Book I of Part I applies in relation to an application made under subsection 1.1 of section 132.11 of the Income Tax Act and granted by the Minister of National Revenue, or to an application made under this section and granted by the Minister before 20 December 2006.”

511. (1) Section 1125.1 of the Act is amended

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

“**1125.1.** If a non-resident-owned investment corporation makes, at a particular time, a valid election for the purposes of subsection 1 of section 134.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), a new taxation year of the corporation is deemed to begin at that time.”;

(2) by replacing “*réfère le premier alinéa*” in the second paragraph in the French text by “*le premier alinéa fait référence*”.

(2) Paragraph 1 of subsection 1 applies in respect of an election made after 20 December 2006.

512. (1) Section 1129.0.0.1 of the Act is amended

(1) by replacing “III.1 to III.1.0.5, III.1.1, III.1.1.7 and III.10.1.1 to III.10.2” in the portion of the first paragraph before the definition of “government assistance” and in the second paragraph by “III.0.1, III.1 to III.1.0.5, III.1.1, III.1.1.2, III.1.1.3, III.1.1.7, III.10 and III.10.1 to III.10.2”;

(2) by replacing “, III.15 and III.16” in the portion of the third paragraph before the definition of “filing-due date” by “and III.15 to III.16”.

(2) Paragraph 1 of subsection 1 has effect from 24 March 2006.

513. Section 1129.0.0.6 of the Act is amended by replacing “and III.10.2” by “, III.10.2 and III.10.5”.

514. (1) Section 1129.0.1 of the Act is amended by inserting the following definition in alphabetical order:

““contract payment” has the meaning assigned by paragraph *c* of section 1029.8.17;”.

(2) Subsection 1 has effect from 24 March 2006.

515. (1) Section 1129.0.2 of the Act is amended by replacing the portion before subparagraph *b* of the second paragraph by the following:

“**1129.0.2.** Every taxpayer who is deemed to have paid an amount to the Minister, under section 1029.7, on account of the taxpayer’s tax payable under Part I, in relation to scientific research and experimental development, shall pay the tax computed under the second paragraph for a taxation year (in this section referred to as the “repayment year”) in which

(a) an amount relating to wages or a portion of a consideration paid in respect of the research and development, or in respect of work relating to the research and development, is, directly or indirectly, refunded or otherwise paid to the taxpayer or allocated to a payment to be made by the taxpayer; or

(b) a contract payment, government assistance or non-government assistance is received by a person or partnership and the contract payment or assistance would have reduced, in accordance with subparagraph i or ii of subparagraph *c* of the first paragraph of section 1029.8.18, the amount of a portion of a consideration paid in respect of the research and development, or in respect of work relating to the research and development, if the person or partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the taxpayer's filing-due date for the taxation year in which the research and development was undertaken.

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 1029.7, in relation to the research and development, 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 that section, in relation to the research and development, if

i. every amount that is so refunded, paid or allocated at or before the end of the repayment year, in relation to wages or a portion of a consideration paid by the taxpayer in respect of the research and development, or in respect of work relating to the research and development, were refunded, paid or allocated in the taxation year in which the scientific research and experimental development to which the wages or portion of the consideration relate was undertaken, and

ii. every contract payment, government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by a person or partnership at or before the end of the repayment year, were received in the taxation year in which the scientific research and experimental development to which the contract payment or assistance relates was undertaken; and”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of a contract payment or assistance received, after 23 March 2006, in relation to wages or a consideration paid after that date.

516. (1) Section 1129.0.3 of the Act is amended

(1) by replacing the portion before subparagraph *b* of the second paragraph by the following:

“1129.0.3. Every taxpayer who is a member of a particular partnership and who is deemed to have paid an amount to the Minister, under section 1029.8, on account of the taxpayer’s tax payable under Part I, in relation to scientific research and experimental development, shall pay the tax computed under the second paragraph for the taxation year in which ends a fiscal period of the particular partnership (in this section referred to as the “fiscal period of repayment”) in which

(a) an amount relating to wages or a portion of a consideration paid in respect of the research and development, or in respect of work relating to the research and development, is, directly or indirectly, refunded or otherwise paid to the particular partnership or taxpayer or allocated to a payment to be made by the particular partnership or taxpayer; or

(b) a contract payment, government assistance or non-government assistance is received by a person or another partnership and the contract payment or assistance would have reduced, in accordance with subparagraph i or ii of subparagraph c of the first paragraph of section 1029.8.18, the amount of a portion of a consideration paid in respect of the research and development, or in respect of work relating to the research and development, if the person or the other partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the day that is six months after the end of the particular partnership’s fiscal period in which the research and development was undertaken.

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 under section 1029.8, in relation to the research and development, if the taxpayer’s share of the income or loss of the particular partnership for the particular partnership’s fiscal period that ends in the taxation year and the particular partnership’s income or loss for that 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 that section, for a taxation year, in relation to the research and development, if the taxpayer’s share of the income or loss of the particular partnership for the particular partnership’s fiscal period that ends in the taxation year and the particular partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment and if

i. every amount that is so refunded, paid or allocated at or before the end of the fiscal period of repayment, in relation to wages or a portion of a consideration that the particular partnership paid in respect of the research and development, or in respect of work relating to the research and development, were refunded, paid or allocated in the particular partnership’s fiscal period in which the scientific research and experimental development to which the wages or portion of the consideration relate was undertaken, and

ii. every contract payment, government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by a person or another partnership at or before the end of the fiscal period of repayment, were received in the particular partnership's fiscal period in which the scientific research and experimental development to which the contract payment or assistance relates was undertaken; and";

(2) by replacing "partnership" and "partnership's" wherever they appear in subparagraph *b* of the second paragraph and in subparagraphs *a* and *b* of the third paragraph by "particular partnership" and "particular partnership's", respectively.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of a contract payment or assistance received, after 23 March 2006, in relation to wages or a consideration paid after that date.

517. (1) Section 1129.0.4 of the Act is amended by replacing the portion before subparagraph *b* of the second paragraph by the following:

"1129.0.4. Every taxpayer who is deemed to have paid an amount to the Minister, under section 1029.8.6, on account of the taxpayer's tax payable under Part I, in relation to a university research contract or an eligible research contract under which scientific research and experimental development was undertaken, shall pay the tax computed under the second paragraph for a taxation year (in this section referred to as the "repayment year") in which

(a) an amount relating to a qualified expenditure paid in respect of the contract is, directly or indirectly, refunded or otherwise paid to the taxpayer or allocated to a payment to be made by the taxpayer; or

(b) a contract payment, government assistance or non-government assistance is received by 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, and the contract payment or assistance would have reduced, in accordance with subparagraph *iii* of subparagraph *c* of the first paragraph of section 1029.8.18, all or part of the amount of a qualified expenditure paid in respect of the contract, if the eligible university entity, the eligible public research centre or the eligible research consortium had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the taxpayer's filing-due date for the taxation year in which the scientific research and experimental development was undertaken.

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 1029.8.6, in relation to the contract, 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 that section, in relation to the contract, if

i. every amount that is so refunded, paid or allocated at or before the end of the repayment year, in relation to the amount of a qualified expenditure paid by the taxpayer in respect of the contract, 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

ii. every contract payment, government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by an eligible university entity, an eligible public research centre or an eligible research consortium, as the case may be, at or before the end of the repayment year, were received in the taxation year in which the scientific research and experimental development to which the contract payment or assistance relates was undertaken; and”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of a contract payment or assistance received, after 23 March 2006, in relation to the amount of a qualified expenditure paid after that date.

518. (1) Section 1129.0.5 of the Act is amended

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

“**1129.0.5.** Every taxpayer who is a member of a partnership and who is deemed to have paid an amount to the Minister, under section 1029.8.7, on account of the taxpayer’s tax payable under Part I, in relation to a university research contract or an eligible research contract under which scientific research and experimental development was undertaken, shall pay the tax computed under the second paragraph for the taxation year in which ends a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which

(a) an amount relating to a qualified expenditure paid in respect of the contract 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; or

(b) a contract payment, government assistance or non-government assistance is received by 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, and the contract payment or assistance would have reduced, in accordance with subparagraph iii of subparagraph *c* of the first paragraph of section 1029.8.18, all or part of the amount of a qualified expenditure paid in respect of the contract, if the eligible university entity, the eligible public research centre or the eligible research consortium had received it, had been entitled to receive it or could

reasonably have expected to receive it on or before the day that is six months after the end of the partnership's fiscal period in which the scientific research and experimental development was undertaken.”;

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

“(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 that section, for a taxation year, in relation to the contract, if the taxpayer's share of the income or loss of the partnership for the partnership's fiscal period that ends in the taxation year and the partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment and if”;

(3) by replacing subparagraph *ii* of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. every contract payment, government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by an eligible university entity, an eligible public research centre or an eligible research consortium, as the case may be, at or before the end of the fiscal period of repayment, were received in the partnership's fiscal period in which the scientific research and experimental development to which the contract payment or assistance relates was undertaken; and”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of a contract payment or assistance received, after 23 March 2006, in relation to the amount of a qualified expenditure paid after that date.

519. (1) Section 1129.0.8 of the Act is amended by replacing the portion before subparagraph *b* of the second paragraph by the following:

“**1129.0.8.** Every taxpayer who is deemed to have paid an amount to the Minister, under section 1029.8.10 or 1029.8.16.1.4, on account of the taxpayer's tax payable under Part I, in relation to an agreement under which scientific research and experimental development was undertaken, shall pay the tax computed under the second paragraph for a taxation year (in this section referred to as the “repayment year”) in which

(a) an amount relating to a qualified expenditure that is made in respect of the agreement is, directly or indirectly, refunded or otherwise paid to the taxpayer or allocated to a payment to be made by the taxpayer; or

(b) a contract payment, government assistance or non-government assistance is received by a person or partnership and the contract payment or assistance would have reduced, in accordance with subparagraph *iv* of subparagraph *c* of the first paragraph of section 1029.8.18, all or part of a qualified expenditure made in respect of the scientific research and experimental development, if

the person or partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the taxpayer's filing-due date for the taxation year in which the scientific research and experimental development was undertaken.

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 that section, in relation to the agreement, if

i. every amount that is so refunded, paid or allocated at or before the end of the repayment year, 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

ii. every contract payment, government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by the person or partnership at or before the end of the repayment year, were received in the taxation year in which the scientific research and experimental development to which the contract payment or assistance relates was undertaken; and”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of a contract payment or assistance received, after 23 March 2006, in relation to a qualified expenditure made after that date.

520. (1) Section 1129.0.9 of the Act is amended

(1) by replacing the portion before subparagraph *b* of the second paragraph by the following:

“1129.0.9. Every taxpayer who is a member of a particular partnership and who is deemed to have paid an amount to the Minister, under section 1029.8.11 or 1029.8.16.1.5, on account of the taxpayer's tax payable under Part I, in relation to an agreement under which scientific research and experimental development was undertaken, shall pay the tax computed under the second paragraph for the taxation year in which ends a fiscal period of the particular partnership (in this section referred to as the “fiscal period of repayment”) in which

(a) an amount relating to a qualified expenditure that is made in respect of the agreement is, directly or indirectly, refunded or otherwise paid to the particular partnership or to the taxpayer or allocated to a payment to be made by the particular partnership or the taxpayer; or

(b) a contract payment, government assistance or non-government assistance is received by a person or another partnership and the contract payment or assistance would have reduced, in accordance with subparagraph iv of subparagraph c of the first paragraph of section 1029.8.18, all or part of a qualified expenditure made in respect of the scientific research and experimental development, if the person or the other partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the day that is six months after the end of the particular partnership's fiscal period in which the scientific research and experimental development was undertaken.

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 under section 1029.8.11 or 1029.8.16.1.5, in relation to the agreement, if the taxpayer's share of the income or loss of the particular partnership for the particular partnership's fiscal period that ends in the taxation year and the particular partnership's income or loss for that 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 that section, for a taxation year, in relation to the agreement, if the taxpayer's share of the income or loss of the particular partnership for the particular partnership's fiscal period that ends in the taxation year and the particular partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment and if

i. every amount that is so refunded, paid or allocated at or before the end of the fiscal period of repayment, in relation to a qualified expenditure made by the particular partnership in respect of the agreement, were refunded, paid or allocated in the particular partnership's fiscal period in which the scientific research and experimental development to which the expenditure relates was undertaken, and

ii. every contract payment, government assistance or non-government assistance referred to in subparagraph b of the first paragraph that is received by a person or another partnership at or before the end of the fiscal period of repayment, were received in the particular partnership's fiscal period in which the scientific research and experimental development to which the contract payment or assistance relates was undertaken; and";

(2) by replacing "partnership" and "partnership's" wherever they appear in subparagraph b of the second paragraph and in subparagraphs a and b of the third paragraph by "particular partnership" and "particular partnership's", respectively.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of a contract payment or assistance received, after 23 March 2006, in relation to a qualified expenditure made after that date.

521. (1) Section 1129.4.3.6 of the Act is amended by replacing the portion before subparagraph *b* of the second paragraph by the following:

“1129.4.3.6. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.9, on account of its tax payable under Part I for a particular taxation year, in relation to its qualified labour expenditure for the particular year in respect of a property that is a multimedia title, 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 an expenditure included in computing the qualified labour expenditure is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) government assistance or non-government assistance is received by a person or partnership and the assistance would have reduced, in accordance with paragraph *b* of section 1029.8.36.0.3.10.1, the amount of a portion of a consideration included in computing the qualified labour expenditure, if the person or partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the corporation’s filing-due date for the particular taxation year.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.9 or 1029.8.36.0.3.11, in relation to its qualified labour expenditure for the particular year in respect of the property, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.9 or 1029.8.36.0.3.11, in relation to the qualified labour expenditure, if

i. every amount that is so refunded, paid or allocated at or before the end of the repayment year, in relation to an expenditure included in computing the qualified labour expenditure, were refunded, paid or allocated in the particular year, and

ii. every government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by a person or partnership at or before the end of the repayment year, were received in the particular year; and”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of assistance received, after 23 March 2006, in relation to a salary or wages, or to a consideration, paid after that date.

522. (1) Section 1129.4.3.10 of the Act is amended by replacing the portion before subparagraph *b* of the second paragraph by the following:

“1129.4.3.10. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.19, on account of its tax payable for a particular taxation year under Part I, in relation to its qualified labour expenditure for the particular year, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which

(a) an amount relating to an expenditure included in computing the qualified labour expenditure is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) government assistance or non-government assistance is received by a person or partnership and the assistance would have reduced, in accordance with paragraph *b* of section 1029.8.36.0.3.21, the amount of a portion of a consideration included in computing the qualified labour expenditure, if the person or partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the corporation’s filing-due date for the particular taxation year.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.19 or 1029.8.36.0.3.22, in relation to its qualified labour expenditure for the particular year, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.19 or 1029.8.36.0.3.22, in relation to the qualified labour expenditure, if

i. every amount that is so refunded, paid or allocated at or before the end of the repayment year, in relation to an expenditure included in computing the qualified labour expenditure, were refunded, paid or allocated in the particular year, and

ii. every government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by a person or partnership at or before the end of the repayment year, were received in the particular year; and”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of assistance received, after 23 March 2006, in relation to a salary or wages, or to a consideration, paid after that date.

523. (1) Section 1129.42 of the Act is replaced by the following section:

“1129.42. In this Part, “contract payment”, “qualified designer”, “qualified outside consultant”, “qualified patternmaker” and “wages” have the meaning assigned by section 1029.8.36.4.”

(2) Subsection 1 has effect from 7 November 2007. In addition, when section 1129.42 of the Act applies before that date and after 23 March 2006, it is to be read as if

(1) the following definition was inserted in alphabetical order:

““qualified designer” has the meaning assigned by section 1029.8.36.4;”
and

(2) the following definitions were inserted in alphabetical order:

““contract payment” has the meaning assigned by section 1029.8.36.4;

““qualified patternmaker” has the meaning assigned by section 1029.8.36.4;

““wages” has the meaning assigned by section 1029.8.36.4.”

524. (1) Section 1129.43 of the Act is replaced by the following section:

“1129.43. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.5, on account of its tax payable under Part I for a particular taxation year, in respect of an expenditure incurred by the corporation in the particular year in relation to a design activity carried out under a contract entered into with a qualified outside consultant, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which

(a) an amount relating to the expenditure is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) a contract payment, government assistance or non-government assistance is received by a person or partnership and the contract payment or assistance would have reduced, in accordance with subparagraph *a* of the first paragraph of section 1029.8.36.18, the wages paid to a qualified designer or qualified patternmaker by the person or partnership and to which the expenditure is attributable, if the person or partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the corporation’s filing-due date for the particular taxation year.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.5 or 1029.8.36.20, in relation to the expenditure, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.5 or 1029.8.36.20, in relation to the expenditure, if

i. every amount that is so refunded, paid or allocated at or before the end of the repayment year, in relation to the expenditure, were refunded, paid or allocated in the particular taxation year, and

ii. every contract payment, government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by the person or partnership at or before the end of the repayment year, were received in the particular taxation year; and

(*b*) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the expenditure.”

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of a contract payment or assistance received, after 23 March 2006, in relation to an expenditure made, or wages paid, after that date under a contract entered into with a qualified outside consultant after 21 April 2005.

(3) In addition, when section 1129.43 of the Act applies in respect of an amount refunded, paid or allocated between 21 April 2005 and 24 March 2006 and relating to an expenditure incurred in that period under a contract entered into with a qualified outside consultant in that period, it is to be read as follows:

“1129.43. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.5, on account of its tax payable under Part I for a particular taxation year, in respect of an expenditure incurred by the corporation in the particular year in relation to a design activity carried out under a contract entered into with a qualified outside consultant, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to the expenditure is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.5 or 1029.8.36.20, in relation to the expenditure, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.5 or 1029.8.36.20, in relation to the expenditure, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the expenditure, were refunded, paid or allocated in the particular taxation year; and

(*b*) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the expenditure.”

525. (1) Section 1129.44 of the Act is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

“1129.44. Every corporation that is a member of a particular partnership and that is deemed to have paid an amount to the Minister, under section 1029.8.36.6, on account of its tax payable under Part I for a particular taxation year, in respect of an expenditure that, in relation to a design activity carried out under a contract entered into with a qualified outside consultant, the particular partnership incurred in the particular partnership’s particular fiscal period that ends in the particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the particular partnership (in this section referred to as the “fiscal period of repayment”) in which

(a) an amount relating to the expenditure is, directly or indirectly, refunded or otherwise paid to the particular partnership or to the corporation or allocated to a payment to be made by the particular partnership or the corporation; or

(b) a contract payment, government assistance or non-government assistance is received by a person or another partnership and the contract payment or assistance would have reduced, in accordance with subparagraph i of subparagraph c of the first paragraph of section 1029.8.36.18, the corporation’s share of wages that are paid to a qualified designer or qualified patternmaker by the person or the other partnership and to whom the expenditure is attributable, if the person or the other partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the day that is six months after the end of the particular fiscal period.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the particular partnership preceding the fiscal period of repayment ends, under any of sections 1029.8.36.6, 1029.8.36.21 and 1029.8.36.22, in relation to the expenditure, if the corporation’s share of the income or loss of the particular partnership for that preceding fiscal period and the particular 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 corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.6, 1029.8.36.21 and 1029.8.36.22, for a taxation year in which a fiscal period of the particular partnership preceding the fiscal period of repayment ends, in relation to the expenditure, if the corporation’s share of the income or loss of the particular partnership for that preceding fiscal period and the particular partnership’s income or loss for that preceding fiscal period were the same as those for the fiscal period of repayment and if

i. every amount that is so refunded, paid or allocated at or before the end of the fiscal period of repayment, in relation to the expenditure, were refunded, paid or allocated in the particular fiscal period, and

ii. every contract payment, government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by the person or the other partnership at or before the end of the fiscal period of repayment, were received in the particular fiscal period; and

(*b*) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the expenditure, if the corporation's share of the income or loss of the particular partnership for the particular partnership's fiscal period that ends in the preceding taxation year and the particular partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment.”;

(2) by replacing “partnership” and “partnership’s” wherever they appear in subparagraphs *a* and *b* of the third paragraph by “particular partnership” and “particular partnership’s”, respectively.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of a contract payment or assistance received, after 23 March 2006, in relation to an expenditure incurred, or wages paid, after that date under a contract entered into with a qualified outside consultant after 21 April 2005.

(3) In addition, when section 1129.44 of the Act applies in respect of an amount refunded, paid or allocated between 21 April 2005 and 24 March 2006 and relating to an expenditure incurred in that period under a contract entered into with a qualified outside consultant in that period, it is to be read:

(1) as if the portion before subparagraph ii of subparagraph *a* of the second paragraph was replaced by the following:

“1129.44. Every corporation that is a member of a partnership and that is deemed to have paid an amount to the Minister, under section 1029.8.36.6, on account of its tax payable under Part I for a particular taxation year, in respect of an expenditure that, in relation to a design activity carried out under a contract entered into with a qualified outside consultant, the partnership incurred in the particular fiscal period of the partnership that ends in the particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount relating to the expenditure is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, under any of sections 1029.8.36.6, 1029.8.36.21 and 1029.8.36.22, in relation to the expenditure, if the corporation'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 corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.6, 1029.8.36.21 and 1029.8.36.22, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the expenditure, 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 expenditure, were refunded, paid or allocated in the particular fiscal period, and"; and

(2) as if subparagraph *b* of the second paragraph was replaced by the following subparagraph:

“(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the expenditure, if the corporation's share of the income or loss of the partnership for the partnership's fiscal period that ends in the preceding taxation year and the partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment.”

526. (1) Section 1129.45.1 of the Act is replaced by the following section:

“1129.45.1. In this Part, “construction expenditure”, “conversion expenditure”, “cost of construction”, “cost of conversion”, “eligible vessel”, “qualified construction expenditure” and “qualified conversion expenditure” have the meaning assigned by Division II.6.5 of Chapter III.1 of Title III of Book IX of Part I.”

(2) Subsection 1 has effect from 7 November 2007. In addition, when section 1129.45.1 of the Act applies before that date and after 23 March 2006, it is to be read as if

(1) the following definition was inserted in alphabetical order:

““construction expenditure” has the meaning assigned by Division II.6.5 of Chapter III.1 of Title III of Book IX of Part I;”;

(2) the following definition was inserted in alphabetical order:

““conversion expenditure” has the meaning assigned by Division II.6.5 of Chapter III.1 of Title III of Book IX of Part I;”.

527. (1) Section 1129.45.2 of the Act is amended by replacing the portion before subparagraph *b* of the second paragraph by the following:

“1129.45.2. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.55, on account of its tax payable under Part I, in relation to an eligible vessel, shall pay the tax computed under the second paragraph for a taxation year (in this section referred to as the “repayment year”) in which

(*a*) an amount relating to an expenditure included in computing a qualified construction expenditure of the corporation in respect of the vessel, or the cost of construction of the vessel to the corporation is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(*b*) government assistance or non-government assistance is received by a person or partnership and the assistance would have reduced, in accordance with subparagraph *a.1* of the third paragraph of section 1029.8.36.54 or subparagraph *i* of subparagraph *a* of the second paragraph of section 1029.8.36.55, the amount of a portion of a consideration paid in respect of a construction expenditure of the corporation in respect of the vessel or the cost of construction of the vessel to the corporation, if the person or partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the corporation’s filing-due date for the taxation year in which the corporation paid the portion of the consideration or incurred the portion of the cost of construction to which the assistance relates.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.55, in relation to the eligible vessel, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under that section, in relation to the vessel, if

i. every amount that is so refunded, paid or allocated at or before the end of the repayment year, in relation to an expenditure included in computing a qualified construction expenditure of the corporation in respect of the vessel or in computing the cost of construction of the vessel to the corporation, were refunded, paid or allocated in the taxation year in which the corporation incurred the expenditure to which the amount refunded, paid or allocated relates, and

ii. every government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by a person or partnership at or before the end of the repayment year, were received in the taxation year in which the corporation paid the portion of the consideration or incurred the portion of the cost of construction to which the assistance relates; and”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of assistance received, after 23 March 2006, in relation to a consideration paid, or another expenditure incurred, after that date.

528. (1) Section 1129.45.2.1 of the Act is amended by replacing the portion before subparagraph *b* of the second paragraph by the following:

“1129.45.2.1. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.55.1, on account of its tax payable under Part I, in relation to an eligible vessel, shall pay the tax computed under the second paragraph for a taxation year (in this section referred to as the “repayment year”) in which

(a) an amount relating to an expenditure included in computing a qualified conversion expenditure of the corporation in respect of the vessel, or the cost of conversion of the vessel to the corporation is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) government assistance or non-government assistance is received by a person or partnership and the assistance would have reduced, in accordance with subparagraph *a.1* of the third paragraph of section 1029.8.36.54 or subparagraph *i* of subparagraph *a* of the second paragraph of section 1029.8.36.55.1, the amount of a portion of a consideration paid in respect of a conversion expenditure of the corporation in respect of the vessel or the cost of conversion of the vessel to the corporation, if the person or partnership had received it, had been entitled to receive it or could reasonably have expected to receive it on or before the corporation’s filing-due date for the taxation year in which the corporation paid the portion of the consideration or incurred the portion of the cost of conversion to which the assistance relates.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.55.1, in relation to the eligible vessel, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under that section, in relation to the vessel, if

i. every amount that is so refunded, paid or allocated at or before the end of the repayment year, in relation to an expenditure included in computing a qualified conversion expenditure of the corporation in respect of the vessel or

in computing the cost of conversion of the vessel to the corporation, were refunded, paid or allocated in the taxation year in which the corporation incurred the expenditure to which the amount refunded, paid or allocated relates, and

ii. every government assistance or non-government assistance referred to in subparagraph *b* of the first paragraph that is received by a person or partnership at or before the end of the repayment year, were received in the taxation year in which the corporation paid the portion of the consideration or incurred the portion of the conversion cost to which the assistance relates; and”.

(2) Subsection 1 applies in respect of an amount refunded, paid or allocated, or of assistance received, after 23 March 2006, in relation to a consideration paid, or another expenditure incurred, after that date.

529. Section 1129.45.20 of the Act is amended by striking out “except Division II.6.10 of Chapter III.1 of Title III of Book IX,” in the portion before paragraph *a*.

530. (1) Section 1129.52 of the Act is amended

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

“**1129.52.** Every trust that, at the end of a taxation year, is an environmental trust resident in Québec shall pay a tax for the year equal to the amount obtained by applying the basic rate that would be determined in its respect for the year under section 771.0.2.3.1 if the trust were a corporation other than a financial institution or an oil refining corporation, within the meaning assigned to those expressions by section 771.1, to its income determined under Part I for the year.”;

(2) by replacing “678” in the second paragraph by “680”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 20 February 2007.

(3) Paragraph 2 of subsection 1 has effect from 21 December 2002.

531. (1) Section 1129.60 of the Act is amended

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

“**1129.60.** Every corporation that purported to renounce an amount in a calendar year under section 359.2 or 359.2.1, because of the application of section 359.8, shall pay a tax, for each month of the year, except the month of January, unless section 1129.60.1 is applicable to the corporation in respect

of the amount so renounced, equal to the amount determined in its respect by the formula

$$[(A - B)/2] \times (C/12 + D/10).”;$$

(2) by striking out “of this paragraph” in subparagraph *b* of the second paragraph.

(2) Paragraph 1 of subsection 1 applies from the calendar year 2006.

532. (1) The Act is amended by inserting the following section after section 1129.60:

“1129.60.1. If a corporation purported to renounce an amount in a particular calendar year under section 359.2 or 359.2.1, because of the application of section 359.8, in respect of expenses it has incurred in the subsequent calendar year, and if those expenses are deemed under section 359.8.1 to have been incurred on the last day of the calendar year preceding the particular calendar year, the following rules apply:

(a) the corporation shall pay a tax, for each month of the particular calendar year, except the month of January, equal to the amount determined by the formula

$$[(A - B)/2] \times (C/12); \text{ and}$$

(b) the corporation shall pay a tax, for each month of the subsequent calendar year, equal to the amount determined by the formula

$$[(A - B)/2] \times (C/12 + D/10).$$

In the formulas in the first paragraph,

(a) A is the aggregate of all amounts each of which is an amount that the corporation purported to renounce in the particular calendar year under section 359.2 or 359.2.1, because of the application of section 359.8, in respect of expenses incurred or to be incurred in connection with production or potential production in Québec;

(b) B is the aggregate of all the expenses that are incurred by the corporation at or before the end of the month in the particular calendar year or in the subsequent calendar year and that relate to a renunciation in respect of which an amount is included in the aggregate referred to in subparagraph *a*;

(c) C is the rate of interest prescribed for the purposes of subsection 3 of section 164 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the month; and

(d) D is 1 if the month for which a tax is determined under this Part for the subsequent taxation year is the month of December of that year, and zero in any other case.”

(2) Subsection 1 applies from the calendar year 2006.

533. (1) The Act is amended by inserting the following after section 1129.66:

“PART III.15.1

**“SPECIAL TAXES RELATING TO THE CREDIT TO PROMOTE
EDUCATION SAVINGS**

“1129.66.1. In this Part,

“balance-due day” has the meaning assigned by section 1;

“beneficiary” has the meaning assigned by section 890.15;

“brother” has the meaning assigned by the first paragraph of section 1029.8.126;

“CLB account” has the meaning assigned by the first paragraph of section 1029.8.126;

“education savings incentive” has the meaning assigned by the first paragraph of section 1029.8.128;

“education savings incentive account” has the meaning assigned by the first paragraph of section 1029.8.126;

“educational assistance payment” has the meaning assigned by section 890.15;

“grant account” has the meaning assigned by the first paragraph of section 1029.8.126;

“increase amount” has the meaning assigned by the first paragraph of section 1029.8.126;

“registered education savings plan” has the meaning assigned by section 1;

“sister” has the meaning assigned by the first paragraph of section 1029.8.126;

“trust” has the meaning assigned by section 890.15.

“1129.66.2. If a contribution in respect of which an amount on account of an education savings incentive was received under section 1029.8.128 by a particular trust governed by a registered education savings plan, is withdrawn

from the plan, otherwise than in connection with an eligible withdrawal or a transfer to another trust governed by another registered education savings plan, and no beneficiary under the plan is eligible to receive an educational assistance payment, the particular trust shall pay, for the taxation year in which the contribution is withdrawn, tax equal to the lesser of

(a) the balance of the plan's education savings incentive account immediately before the end of the year; and

(b) the amount determined by the formula

$$A/B \times C.$$

In the formula in subparagraph *b* of the first paragraph,

(a) A is the balance of the plan's education savings incentive account immediately before the end of the year;

(b) B is the aggregate of the contributions made to the plan immediately before the end of the year in respect of which an education savings incentive was received by the particular trust, except such a contribution that was withdrawn from the plan in a preceding taxation year; and

(c) C is the amount of the contribution withdrawn from the plan.

For the purposes of the first paragraph, "eligible withdrawal" means a withdrawal that is all or part of an excess amount of contributions to the registered education savings plan if the withdrawal is intended to reduce the amount of tax payable under Part X.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“1129.66.3. If, in a taxation year, the aggregate of all amounts each of which is the portion, determined in accordance with section 1029.8.142, of an educational assistance payment received by a beneficiary that is attributable to the education savings incentive, exceeds \$3,600, the beneficiary shall pay for the year tax equal to the excess amount.

“1129.66.4. If any of the events mentioned in the second paragraph occurs in a taxation year, a trust governed by a registered education savings plan shall pay, for that year, tax equal to the lesser of

(a) the balance of the plan's education savings incentive account immediately before the event occurs; and

(b) the amount by which the fair market value of the properties held by the trust, immediately before the event occurs, exceeds the aggregate of the balances of the plan's grant account and CLB accounts immediately before the event occurs.

The events to which the first paragraph refers are the following:

- (a) the cessation of the plan's existence;
- (b) the revocation of the plan's registration;
- (c) the payment of an amount referred to in paragraph *b* or *d* of the definition of "trust" in section 890.15;
- (d) the making of an educational assistance payment to an individual who is not a beneficiary under the plan;
- (e) the replacement of a beneficiary under the plan by another beneficiary, except for a recognized replacement described in the second paragraph of section 1029.8.135; and
- (f) the transfer of properties held by the trust governed by the plan to another trust governed by another registered education savings plan, except for an authorized transfer described in the second paragraph of section 1029.8.136.

“1129.66.5. If a trust governed by a registered education savings plan received an amount deemed under section 1029.8.128 to be an overpayment of its tax payable on account of an increase amount and if, in a calendar year, an individual who is neither the brother nor the sister of the other beneficiaries under the plan becomes a beneficiary under the plan, the trust shall pay, for that year, tax equal to the lesser of

- (a) the balance of the plan's education savings incentive account immediately before the time the individual becomes a beneficiary; and
- (b) the amount by which the fair market value of the properties held by the trust, immediately before the time the individual becomes a beneficiary, exceeds the aggregate of the balances of the plan's grant account and CLB accounts immediately before that time.

“1129.66.6. A trust that is required to pay tax under this Part for a taxation year shall, on or before the trust's filing-due date for the year,

- (a) file with the Minister, without notice or demand, a return under this Part in the prescribed form containing prescribed information;
- (b) estimate, in the return, the amount of its tax payable under this Part for the year; and
- (c) pay to the Minister the amount of its tax payable under this Part for the year.

“1129.66.7. A beneficiary shall pay to the Minister for a taxation year, on or before the beneficiary’s balance-due day for the year, the beneficiary’s tax payable under this Part for the year.

“1129.66.8. Unless otherwise provided in this Part, sections 1000 to 1014 and 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 21 February 2007. However, when section 1129.66.1 of the Act applies before 15 May 2009, it is to be read

(1) as if the following definition was inserted in alphabetical order:

““taxation year” has the meaning assigned by Part I;” and

(2) as if the following definition was inserted in alphabetical order:

““filing-due date” has the meaning assigned by section 1;”.

534. (1) The Act is amended by inserting the following after section 1129.69:

“PART III.17

“TAX RELATING TO SIFT ENTITIES

“1129.70. In this Part, unless the context indicates otherwise,

“Canadian real, immovable or resource property” means

(a) a property that would, but for the definition of “real or immovable property”, be a real or immovable property situated in Canada;

(b) a Canadian resource property;

(c) a timber resource property;

(d) a share of the capital stock of a corporation, an income or a capital interest in a trust or an interest in a partnership, if more than 50% of the fair market value of the share or interest is derived directly or indirectly from one or any combination of properties described in paragraphs *a* to *c*; or

(e) any right to or interest in a property described in any of paragraphs *a* to *d*;

“Canadian resident partnership” at any time means a partnership that, at that time,

(a) is a Canadian partnership, within the meaning of section 1;

(b) would, if it were a corporation, be resident in Canada, being thus considered a partnership that has its central management and control in Canada; or

(c) was formed under the laws of a province;

“entity” means a corporation, trust or partnership;

“equity value” of an entity at any time means the fair market value at that time of the aggregate of

(a) if the entity is a corporation, all of the issued and outstanding shares of the capital stock of the corporation;

(b) if the entity is a trust, all of the income or capital interests in the trust; and

(c) if the entity is a partnership, all of the interests in the partnership;

“establishment” has the meaning assigned by sections 12 to 16.2;

“investment”, in a trust or partnership, means

(a) a property that is a security of the trust or partnership; or

(b) a right which may reasonably be considered to replicate a return on, or the value of, a security of the trust or partnership;

“non-portfolio earnings” of a SIFT entity for a taxation year means the aggregate of

(a) the amount by which the aggregate of all amounts each of which is the entity’s income for the year determined under Part I and derived from a business carried on by it in Canada or from a non-portfolio property (other than income that is a taxable dividend received by the entity), exceeds the aggregate of all amounts each of which is the entity’s loss for the year determined under Part I and derived from a business carried on by it in Canada or from a non-portfolio property; and

(b) the amount by which the aggregate of the allowable capital losses of the entity determined under Part I and derived from dispositions of non-portfolio properties during the year is exceeded by the aggregate of

i. the taxable capital gains of the entity determined under Part I and derived from dispositions of non-portfolio properties during the year, and

ii. if the entity is a SIFT trust, one half of the aggregate of all amounts each of which is deemed under section 1106 to be a capital gain of the trust for the year in respect of its non-portfolio properties for the year;

“non-portfolio property” of a trust or partnership for a taxation year means a property, held by the trust or partnership at any time in the year, that is

(a) a security of a subject entity, if at that time the trust or partnership holds

i. securities of the subject entity that have a total fair market value that is greater than the amount that is 10% of the equity value of the subject entity, or

ii. securities of the subject entity and securities of entities affiliated with the subject entity that together have a total fair market value that is greater than the amount that is 50% of the equity value of the trust or partnership;

(b) a Canadian real, immovable or resource property, if at any time in the year the total fair market value of all properties held by the trust or partnership that are Canadian real, immovable or resource properties is greater than the amount that is 50% of the equity value of the trust or partnership; or

(c) a property that the trust or partnership, or a person or partnership with whom the trust or partnership does not deal at arm’s length, uses at that time in the course of carrying on a business in Canada;

“public market” includes any trading system or other organized facility on which securities that are qualified for public distribution are listed or traded, but does not include a facility that is operated solely to carry out the issuance of a security or its redemption, acquisition or cancellation by its issuer;

“qualified property” of a trust means a property, held by the trust, that is

(a) a real or immovable property situated in Canada;

(b) a security of a subject entity, if the entity derives all or substantially all of its revenues from maintaining, improving, leasing or managing real or immovable properties that are capital properties of the trust or of another entity of which the trust holds a share or an interest, including real or immovable properties that the trust, or the other entity, holds together with one or more other persons or partnerships;

(c) a security of a subject entity, if the entity holds no property other than

i. titles of ownership in real or immovable properties of the trust, including real or immovable properties that the trust holds together with one or more other persons or partnerships, or

ii. property described in paragraph *d*; or

(d) ancillary to the earning by the trust of the amounts described in subparagraph i or iii of paragraph *b* of the definition of “real estate investment trust”;

“real estate investment trust” for a taxation year means a trust that is resident in Canada throughout the year, if

(a) the trust at no time in the year holds any non-portfolio property other than qualified properties;

(b) not less than 95% of the trust’s revenues for the year are derived from one or any combination of the following sources:

- i. rent from real or immovable properties,
- ii. interest,
- iii. capital gains from dispositions of real or immovable properties,
- iv. dividends, and
- v. royalties;

(c) not less than 75% of the trust’s revenues for the year are derived from one or any combination of the following sources:

- i. rent from real or immovable properties, to the extent that it is derived from real or immovable properties situated in Canada,
- ii. interest payable on debts secured by hypothecs on real or immovable properties situated in Canada, and
- iii. capital gains from dispositions of real or immovable properties situated in Canada; and

(d) at no time in the year is the total fair market value of all properties held by the trust—each of which is a real or immovable property situated in Canada, cash, or a property described in clause C of subparagraph ii of paragraph *b* of subsection 1 of section 212 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)—less than 75% of the equity value of the trust at that time;

“real or immovable property” of a taxpayer includes a security held by the taxpayer that is a security of a trust that satisfies the conditions set out in paragraphs *a* to *d* of the definition of “real estate investment trust” or a security of another entity that would, if it were a trust, satisfy those conditions, or an interest in real property or a real right in an immovable, other than a right to a rental or royalty described in paragraph *d* or *d.1* of section 370, but does not include a depreciable property, other than

(a) a property included, for the purposes of Part I, in Class 1, 3 or 31 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1), otherwise than by an election permitted by regulation;

(b) a property ancillary to the ownership or utilization of a property described in paragraph *a*; or

(c) a lease in, or a leasehold interest in respect of, land or property described in paragraph *a*;

“rent from real or immovable properties” includes rent or similar payments for the use of, or right to use, real or immovable properties and the amounts paid for services ancillary to the rental of real or immovable properties and customarily supplied or rendered in connection with the rental of real or immovable properties, but does not include

(a) amounts paid for services supplied or rendered, other than such ancillary services, to the tenants of real or immovable properties;

(b) fees for managing or operating real or immovable properties;

(c) amounts paid for the occupation of, use of, or right to use a room in a hotel or other similar lodging facility; or

(d) rent based on profits;

“security” of a particular entity means any right, whether immediate or future and whether absolute or contingent, conferred by the particular entity or by an entity that is affiliated with the particular entity, to receive an amount that can reasonably be considered to be all or any part of the capital, of the revenue or of the income of the particular entity, or as interest paid or payable by the particular entity, and includes

(a) a liability of the particular entity;

(b) if the particular entity is a corporation,

i. a share of the capital stock of the corporation, and

ii. a right to control in any manner whatever the voting rights of a share of the capital stock of the corporation;

(c) if the particular entity is a trust, an income or a capital interest in the particular entity;

(d) if the particular entity is a partnership, an interest as a member of the particular entity; and

(e) a right to, or to acquire, anything described in this paragraph and any of paragraphs *a* to *d*;

“SIFT entity”, being a specified investment flow-through entity, means a SIFT trust or a SIFT partnership;

“SIFT partnership”, being a specified investment flow-through partnership, for a taxation year, means a partnership that meets the following conditions at any time during the year:

- (a) the partnership is a Canadian resident partnership;
- (b) investments in the partnership are listed or traded on a stock exchange or other public market; and
- (c) the partnership holds one or more non-portfolio properties;

“SIFT partnership balance-due day” for a taxation year means the day, determined in accordance with section 1086R23.3 of the Regulation respecting the Taxation Act, on or before which the partnership return provided for in section 1086R23.1 of that Regulation is required to be filed for the year;

“SIFT trust”, being a specified investment flow-through trust, for a taxation year means a trust, other than a real estate investment trust for the year, that meets the following conditions at any time during the year:

- (a) the trust is resident in Canada;
- (b) investments in the trust are listed or traded on a stock exchange or other public market; and
- (c) the trust holds one or more non-portfolio properties;

“subject entity” means a person or partnership that is

- (a) a corporation resident in Canada;
- (b) a trust resident in Canada;
- (c) a Canadian resident partnership; or
- (d) a person not resident in Canada, or a partnership that is not described in paragraph *c*, the principal source of income of which is one or any combination of sources in Canada;

“taxable distributions amount”, of a SIFT trust for a taxation year, means the lesser of

- (a) the taxable income for the year of the SIFT trust, determined under Part I, or, if the SIFT trust is not subject to taxation under Part I, the amount that would be its taxable income for the year if it were determined in accordance with Part I, on the assumption that its income is equal to the amount determined in its respect in accordance with paragraph *b*; and

(b) the amount determined by the formula

$$A/(1 - (B + C));$$

“taxable non-portfolio earnings” of a SIFT partnership, for a taxation year, means the lesser of

(a) the amount that would, if the SIFT partnership were a taxpayer for the purposes of Part I and if section 600 were read without reference to its paragraph *d*, be its income for the year as determined under section 28; and

(b) its non-portfolio earnings for the year;

“taxation year” means

(a) in the case of a partnership, a fiscal period within the meaning of Part I;

(b) in the case of a trust, a calendar year; and

(c) in any other case, a taxation year within the meaning of Part I.

In the formula in the definition of “taxable distributions amount” in the first paragraph,

(a) A is the SIFT trust’s non-deductible distributions amount for the taxation year, within the meaning of section 663.4;

(b) B is the basic rate, expressed as a decimal fraction, that is determined in respect of the SIFT trust for the taxation year under the third paragraph of section 1129.71 or, if the SIFT trust has an establishment outside Québec in the year, the aggregate of the following rates:

i. that basic rate represented by the proportion that its business carried on in Québec is of the aggregate of its business carried on in Canada or in Québec and elsewhere, as that proportion would be determined under Chapters I and II of Title XX of the Regulation respecting the Taxation Act if the SIFT trust were a corporation, and

ii. the provincial SIFT tax rate, within the meaning assigned by subsection 1 of section 248 of the Income Tax Act and expressed as a percentage, that would be applicable to the SIFT trust for the year if that definition applied in respect of the SIFT trust for that year and if section 414 of the Income Tax Regulations made under that Act were read without reference to its subsection 4; and

(c) C is the net corporate income tax rate, within the meaning assigned by subsection 1 of section 248 of the Income Tax Act for the taxation year.

Any amount deducted by a SIFT trust, in accordance with paragraph *a* of the definition of “taxable distributions amount” in the first paragraph, in computing the amount that would have been its taxable income for a taxation year in which it is not subject to tax under Part I, is deemed to have been deducted in computing its taxable income for the year for the purposes of Part I.

In this Part, “capital interest”, “capital property”, “depreciable property”, “disposition”, “income interest”, “person”, “property”, “share”, “taxpayer” and “trust” have the meaning assigned by section 1.

“1129.71. A SIFT entity for a taxation year that has an establishment in Québec at any time in the year shall pay tax under this Part that is equal to the amount determined by the formula

$$A \times B.$$

In the formula in the first paragraph,

(a) A is

i. if the SIFT entity is a SIFT trust for the year, its taxable distributions amount for the year, or

ii. if the SIFT entity is a SIFT partnership for the year, the taxable non-portfolio earnings of the partnership for the year; and

(b) B is the basic rate determined in respect of the entity for the year under the third paragraph.

For the purposes of subparagraph *b* of the second paragraph, the basic rate that must be determined in respect of a SIFT entity for a taxation year is equal to

(a) if the taxation year begins before 1 January 2009, the total of

i. the proportion of 9.9% that the number of days in the taxation year that follow 31 December 2006 but precede 1 June 2007 is of the number of days in the taxation year,

ii. the proportion of 11.9% if the SIFT entity would be a financial institution or an oil refining corporation, within the meaning of section 771.1, if it were a corporation, or of 9.9% in any other case, that the number of days in the taxation year that follow 31 May 2007 but precede 1 January 2008 is of the number of days in the taxation year,

iii. the proportion of 11.9% if the SIFT entity would be a financial institution or an oil refining corporation, within the meaning of section 771.1, if it were a corporation, or of 11.4% in any other case, that the number of days in the taxation year that follow 31 December 2007 but precede 1 January 2009 is of the number of days in the taxation year, and

iv. the proportion of 11.9% that the number of days in the taxation year that follow 31 December 2008 is of the number of days in the taxation year; and

(b) if the taxation year begins after 31 December 2008, 11.9%.

If a SIFT entity referred to in the first paragraph has an establishment outside Québec in the year, its tax payable under this Part for the year is equal to the portion of that tax otherwise determined that is the proportion that the business it carries on in Québec is of the entire business it carries on in Canada or Québec and elsewhere, as it would be determined under Chapters I and II of Title XX of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1), if the SIFT entity were a corporation.

For the purposes of this Part, a SIFT entity for a taxation year that has non-portfolio properties for the year is deemed to carry on a business in respect of those non-portfolio properties.

“1129.72. This Part applies without reference to section 603.1.

“1129.73. Every member of a SIFT partnership that is liable to pay tax under this Part for a taxation year shall—on or before the day, determined in accordance with section 1086R23.3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1), on which the partnership return provided for in section 1086R23.1 of that Regulation is required to be filed for the year—file with the Minister a return for the year in the prescribed form containing an estimate of the amount of tax payable by the partnership under this Part for the year.

“1129.74. For the purposes of section 1129.73, an information return filed with the Minister by a particular member of a partnership who has the authority to act on its behalf, in relation to a taxation year of the partnership, is deemed to have been filed with the Minister by each member of the partnership for the year if the particular member has filed the return for the year in accordance with this Part.

In those circumstances, a return filed with the Minister by another member of the partnership for the year is deemed not to be valid and not to have been filed by a member of the partnership.

“1129.75. Unless otherwise provided in this Part, Chapters IV and IV.1 of Title II of Book I of Part I and sections 647, 1000 to 1024, 1026, 1026.0.1 and 1037 to 1079.16 apply, with the necessary modifications, to this Part and, for the purpose of applying this Part to a SIFT entity that is a SIFT partnership,

(a) the notice of assessment referred to in section 1008 in respect of tax payable under this Part is valid despite the fact that a partnership is not a person; and

(b) despite section 1010, the Minister may at any time make an assessment or reassessment of tax payable under this Part or Part I to give effect to a determination made by the Minister under section 1007.1, including an assessment or reassessment of tax payable under Part I in respect of the disposition of an interest in a SIFT partnership by a member of the partnership.

“1129.76. A SIFT partnership shall pay to the Minister its tax payable under this Part for a taxation year on or before its SIFT partnership balance-due day for the year.”

(2) Subsection 1 has effect from 31 October 2006 except when it enacts the definitions of “SIFT partnership” and “SIFT trust” in the first paragraph of section 1129.70 of the Act, in which case it applies, subject to subsection 3, to a taxation year of a trust or partnership that ends after 31 December 2006.

(3) Despite subsection 2,

(1) the definition of “SIFT trust” applies to a trust that would have been a SIFT trust on 31 October 2006 if that definition had been in force and had applied to the trust as of that date, only from a taxation year of the trust that ends after 31 December 2010 or, if it is earlier, from the taxation year of the trust determined in accordance with subsection 2 of section 122.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) from which the trust is a SIFT trust for the purposes of the Income Tax Act; and

(2) the definition of “SIFT partnership” applies to a partnership that would have been a SIFT partnership on 31 October 2006 if that definition had been in force and had applied to the partnership as of that date, only from a taxation year of the partnership that ends after 31 December 2010 or, if it is earlier, from the taxation year of the partnership determined in accordance with subsection 8 of section 197 of the Income Tax Act from which the partnership is a SIFT partnership for the purposes of the Income Tax Act.

535. (1) Section 1130 of the Act is amended

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

““financial statements” means either the financial statements submitted to the shareholders of a corporation or to the members of a partnership or joint venture, as the case may be, and prepared in accordance with generally accepted accounting principles or, if the financial statements are consolidated financial statements, the non-consolidated financial statements prepared in accordance with the same generally accepted accounting principles as those that apply in preparing the consolidated financial statements or,

(a) if such financial statements have not been prepared, such financial statements had they been prepared in accordance with generally accepted accounting principles or, in the case where the financial statements that

should have been prepared are consolidated financial statements, such non-consolidated financial statements had they been prepared in accordance with the same generally accepted accounting principles as those that would have applied in preparing consolidated financial statements; or

(b) if such financial statements have not been prepared in accordance with generally accepted accounting principles, such financial statements had they been prepared in accordance with generally accepted accounting principles or, in the case where the financial statements that were not prepared in accordance with generally accepted accounting principles are consolidated financial statements, such non-consolidated financial statements prepared in accordance with the same generally accepted accounting principles as those that should have applied in preparing the consolidated financial statements;”;

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

““bond” means a negotiable debt security issued to several lenders of funds to meet a need for long-term financing;”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 31 January 2007.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 24 May 2007. It also applies to a taxation year that ended before 25 May 2007 and in respect of which an application for adjustment concerning, for the purposes of paragraph *b* of section 1137 or paragraph *a* of subsection 1 of section 1138 of the Act, an issued security’s qualification as a “bond” is filed with the Minister of Revenue after 23 May 2007.

536. (1) Section 1132.4 of the Act is amended

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

“1132.4. The rate referred to in paragraph *a* of section 1132 in respect of a corporation for a taxation year that begins before 1 January 2011 is equal to

(a) if the taxation year begins and ends in the same calendar year, the base percentage for that calendar year; and

(b) if subparagraph *a* does not apply, the total of the percentages each of which is the proportion of the base percentage for a calendar year that the number of days in the taxation year that are included in that calendar year is of the number of days in the taxation year.”;

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

“(e) 0.48%, for the calendar year 2009; and”;

(3) by adding the following subparagraph after subparagraph *e* of the second paragraph:

“(f) 0.24%, for the calendar year 2010.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2006. In addition, when it applies to the taxation year 2006, subparagraph *a* of the second paragraph of section 1132.4 of the Act is to be read as follows:

“(a) 1.2%, for the calendar year 2004 or 2005;”.

537. (1) Section 1132.5 of the Act is amended

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

“**1132.5.** The rate referred to in paragraph *c* of section 1132 in respect of a corporation for a taxation year that begins before 1 January 2011 is equal to

(a) if the taxation year begins and ends in the same calendar year, the base percentage for that calendar year; and

(b) if subparagraph *a* does not apply, the total of the percentages each of which is the proportion of the base percentage for a calendar year that the number of days in the taxation year that are included in that calendar year is of the number of days in the taxation year.”;

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

“(e) 0.24%, for the calendar year 2009; and”;

(3) by adding the following subparagraph after subparagraph *e* of the second paragraph:

“(f) 0.12%, for the calendar year 2010.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2006. In addition, when it applies to the taxation year 2006, subparagraph *a* of the second paragraph of section 1132.5 of the Act is to be read as follows:

“(a) 0.6%, for the calendar year 2004 or 2005;”.

538. Section 1135 of the Act is amended by adding “and if its taxation year begins before 1 January 2011” at the end of the second paragraph.

539. (1) Section 1135.1 of the Act is amended, in the first paragraph,

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

“1135.1. If a corporation to which Title I of Book III applies is the owner at the end of a particular taxation year of a property described in any of sections 1135.3 to 1135.3.1 that the corporation acquired in that year, or is a member of a partnership at the end of a particular fiscal period of the partnership that ends in the corporation’s particular taxation year and at that time the partnership is the owner of a property described in any of sections 1135.3 to 1135.3.1 that the partnership acquired in that particular fiscal period, the corporation may deduct from its tax otherwise payable under this Part for the particular taxation year a particular amount equal to the aggregate of”;

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

“(a.1) 10% of the aggregate of

i. the aggregate of all amounts each of which is the amount by which the aggregate of the costs incurred by the corporation in the particular taxation year to acquire such a property described in section 1135.3.0.1, except an amount incurred with a person with whom the corporation or a specified shareholder of the corporation does not deal at arm’s length, that are related to a business carried on by the corporation in the particular year in Québec, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out, and that are included, at the end of that year, in the capital cost of the property, to the extent that those costs are paid, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such costs, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for that particular year, and

ii. the aggregate of all amounts each of which is the amount by which the corporation’s share of the amount by which the aggregate of the costs incurred by the partnership in the particular fiscal period to acquire such a property described in section 1135.3.0.1, except an amount incurred with a person with whom a corporation that is a member of the partnership or a specified shareholder of that corporation does not deal at arm’s length, that are related to a business carried on by the partnership in the particular fiscal period in Québec, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out, and that are included, at the end of that particular fiscal period, in the capital cost of the property, to the extent that those costs are paid, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such costs, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of that particular fiscal period, exceeds the aggregate of all amounts each of which is an amount of government assistance or non-government assistance, attributable to such costs, that the

corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of that particular fiscal period; and”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

540. (1) Section 1135.2 of the Act is amended by replacing “subparagraphs *a* and *b*” in subparagraphs *a* and *b* of the second paragraph by “any of subparagraphs *a* to *b*”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

541. (1) Section 1135.3 of the Act is amended

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

“**1135.3.** The property to which the first paragraph of section 1135.1 refers is a property described in Class 43 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1), other than a property described in section 1135.3.0.1 or 1135.3.1, that”;

(2) by striking out “and before 1 January 2008” in paragraph *a*.

(2) Paragraph 1 of subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

(3) Paragraph 2 of subsection 1 has effect from 25 May 2007.

542. (1) The Act is amended by inserting the following section after section 1135.3:

“**1135.3.0.1.** The property to which the first paragraph of section 1135.1 and section 1135.3 refer is a property described in Class 43 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1), other than a property described in section 1135.3.1, that

(*a*) is acquired after 20 February 2007, but is not a property acquired pursuant to an obligation in writing entered into before 21 February 2007 or the construction of which, if applicable, by or on behalf of the purchaser, had begun before 20 February 2007;

(*b*) begins to be used within a reasonable time after being acquired;

(*c*) is used solely in Québec and mainly in the course of carrying on a business; and

(d) was not, before its acquisition, used for any purpose or acquired to be used or leased for any purpose whatever.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

543. (1) Section 1135.3.1 of the Act is replaced by the following section:

“1135.3.1. The property to which the first paragraph of section 1135.1 and sections 1135.3 and 1135.3.0.1 refer is a property described in Class 43 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) that

(a) is acquired after 23 March 2006 (other than a property described in paragraph *b* or a property acquired pursuant to an obligation in writing entered into before 24 March 2006 or the construction of which, if applicable, by or on behalf of the purchaser, had begun before 23 March 2006) and that

- i. begins to be used within a reasonable time after being acquired,
- ii. is used solely in Québec in the course of carrying on a business and mainly in

(1) sawmill and wood preservation activities included in the group described under code 3211 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada,

(2) activities involved in the manufacturing of veneer, plywood and engineered wood products included in the group described under code 3212 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada, excluding activities involved in the manufacturing of structural wood products included in the class described under code 321215 of that publication, or

(3) activities relating to pulp, paper and paperboard mills included in the group described under code 3221 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada, and

iii. was not, before its acquisition, used for any purpose or acquired to be used or leased for any purpose whatever; or

(b) is acquired after 23 November 2007 (other than a property acquired pursuant to an obligation in writing entered into before 24 November 2007 or the construction of which, if applicable, by or on behalf of the purchaser, had begun before 23 November 2007) and that

- i. begins to be used within a reasonable time after being acquired,

ii. is used solely in Québec and mainly in the course of carrying on a business, and

iii. was not, before its acquisition, used for any purpose or acquired to be used or leased for any purpose whatever.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 November 2007. In addition, when section 1135.3.1 of the Act applies

(1) in respect of costs incurred to acquire a property after 20 February 2007 and before 24 November 2007, the portion before paragraph *a* is to be read as follows:

“**1135.3.1.** The property to which the first paragraph of section 1135.1 and sections 1135.3 and 1135.3.0.1 refer is a property described in Class 43 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) that”; and

(2) from 25 May 2007, paragraph *a* is to be read without reference to “and before 1 January 2010”.

544. (1) Section 1135.4 of the Act is amended

(1) by replacing “section 1135.3 or 1135.3.1” in the portion before paragraph *a* by “any of sections 1135.3 to 1135.3.1”;

(2) by replacing “of subparagraph *a* or *b*” in paragraph *a* and in the portion of paragraph *b* before subparagraph *i* by “of any of subparagraphs *a* to *b*”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

545. (1) Section 1135.6 of the Act is amended by replacing “pays, at a particular time in a taxation year and before 1 January 2009” in the portion before paragraph *a* by “pays at a particular time in a taxation year”.

(2) Subsection 1 has effect from 25 May 2007.

546. (1) The Act is amended by inserting the following section after section 1135.6:

“**1135.6.0.1.** If a corporation pays at a particular time in a taxation year, pursuant to a legal obligation, a particular amount, in relation to costs incurred to acquire a property described in section 1135.3.0.1, that may reasonably be considered to be a repayment of an amount of assistance referred to in subparagraph *i* or *ii* of subparagraph *a.1* 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:

(a) the particular amount is deemed, for the purposes of sections 1135.1 to 1135.12, to have been paid at the particular time by the corporation as costs to acquire, in the year, a property of which the corporation is the owner at the end of the year and that meets the conditions set out in section 1135.3.0.1; and

(b) the costs referred to in paragraph *a* are deemed to be related to a business that the corporation carries on in the year in Québec and included, at the end of that year, in the capital cost of the property.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

547. (1) Section 1135.6.1 of the Act is amended by replacing “pays, at a particular time in a taxation year and before 1 January 2011” in the portion before paragraph *a* by “pays at a particular time in a taxation year”.

(2) Subsection 1 has effect from 25 May 2007.

548. (1) Section 1135.7 of the Act is amended by replacing “pays, at a particular time in a particular fiscal period and before 1 January 2009” in the portion before paragraph *a* by “pays at a particular time in a particular fiscal period”.

(2) Subsection 1 has effect from 25 May 2007.

549. (1) The Act is amended by inserting the following section after section 1135.7:

“1135.7.0.1. If a partnership pays at a particular time in a particular fiscal period, pursuant to a legal obligation, a particular amount, in relation to costs incurred to acquire a property described in section 1135.3.0.1, that may reasonably be considered to be a repayment of an amount of assistance referred to in subparagraph ii of subparagraph *a.1* 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:

(a) the particular amount is deemed, for the purposes of sections 1135.1 to 1135.12, to have been paid at the particular time by the partnership as costs to acquire, in the particular fiscal period, a property of which the partnership is the owner at the end of that particular fiscal period and that meets the conditions set out in section 1135.3.0.1; and

(b) the costs referred to in paragraph *a* are deemed to be related to a business that the partnership carries on in the particular fiscal period in Québec and included, at the end of that fiscal period, in the capital cost of the property.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

550. (1) Section 1135.7.1 of the Act is amended by replacing “pays, at a particular time in a particular fiscal period and before 1 January 2011” in the portion before paragraph *a* by “pays at a particular time in a particular fiscal period”.

(2) Subsection 1 has effect from 25 May 2007.

551. (1) Section 1135.7.2 of the Act is amended by replacing “either of subparagraphs *a* and *b*” in paragraph *a* by “any of subparagraphs *a* to *b*”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

552. (1) Section 1135.7.3 of the Act is amended by replacing “subparagraph *a* or *b*” in the portion before paragraph *a* by “any of subparagraphs *a* to *b*”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

553. (1) Section 1135.8 of the Act is amended by replacing “section 1135.3” in the portion before paragraph *a* by “section 1135.3 or 1135.3.0.1 or paragraph *b* of section 1135.3.1”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007. However, when section 1135.8 of the Act applies in respect of costs incurred to acquire a property before 24 November 2007, the portion before paragraph *a* is to be read as if “section 1135.3 or 1135.3.0.1 or paragraph *b* of section 1135.3.1” was replaced by “section 1135.3 or 1135.3.0.1”.

554. (1) Section 1135.8.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“1135.3.1. No amount may be deducted by a corporation, for a taxation year, under sections 1135.1 and 1135.2, in relation to a property described in paragraph *a* of section 1135.3.1, in respect of costs incurred to acquire the property, if, at any time before the day after the day that is the end of the period of 730 days following the beginning of the use of the property by the first purchaser or by a subsequent purchaser of the property that acquired the property in any of the circumstances in which section 130R71 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) applies, or, if it precedes the day that is the end of that period, the corporation’s filing-due date, for that taxation year, the property ceases, otherwise than by reason of the loss or involuntary destruction of the property by fire, theft or water or of a major breakdown of the property, to be used solely in Québec in connection with the activities, described in subparagraph ii of paragraph *a* of section 1135.3.1, of a business carried on”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 23 November 2007.

555. (1) Section 1135.9 of the Act is amended by replacing “section 1135.3 or 1135.3.1” in the second paragraph by “any of sections 1135.3 to 1135.3.1”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

556. (1) Section 1136 of the Act is amended by inserting the following paragraph after the first paragraph of subsection 3:

“For the purposes of the first paragraph, if the share of an amount of \$1,000,000 in profits of a partnership for a fiscal period that is attributable to a corporation, on account of its interest in the partnership, is at least \$200,000, the following rules apply:

(a) the corporation shall include in computing its paid-up capital its share of the retained profits shown in the partnership’s financial statements, except to the extent that the share is otherwise included in the corporation’s paid-up capital or to the extent that the Minister is of the opinion that the generally accepted accounting principles allow for the share to not be so included in computing the corporation’s paid-up capital; and

(b) the corporation may deduct in computing its paid-up capital its share of the unallocated deficit shown in the partnership’s financial statements, except to the extent that the share is otherwise deducted in computing the corporation’s paid-up capital or to the extent that the Minister is of the opinion that the generally accepted accounting principles do not allow for the share to be so deducted in computing the corporation’s paid-up capital.”

(2) Subsection 1 applies to a taxation year that ends after 24 May 2007. It also applies, if a corporation files an application for adjustment with the Minister of Revenue to have this section apply, to a taxation year of the

corporation that ends before 25 May 2007 and for which the Minister of Revenue may, on receiving the application for adjustment and under section 1010 of the Act, determine or redetermine the tax on capital payable and make an assessment or reassessment or determine an additional assessment.

557. (1) Section 1138 of the Act is amended

(1) by inserting the following subsection after subsection 2.1.2.2:

“(2.1.2.3) For the purposes of subsection 1 and despite section 1.7, a reference to another corporation in subsection 1 is deemed not to be a reference to a government of a country, province, state or to another political subdivision of a country, other than a municipality or municipal body performing government functions.”;

(2) by replacing subsection 3.1 by the following subsection:

“(3.1) For the purposes of subsection 3, a corporation

(a) may deduct, in computing the amount of its assets,

i. an amount shown in its financial statements resulting from a transaction between a partnership or a joint venture and its members, except to the extent that the transaction increased the amount of the corporation’s interest in the partnership or joint venture, shown as an asset in its financial statements, and

ii. the amount of the share of the unallocated deficit of a partnership that the corporation deducted in computing its paid-up capital in accordance with subparagraph *b* of the second paragraph of subsection 3 of section 1136; and

(b) shall include in computing the amount of its assets the amount of the share of the retained profits of a partnership that the corporation included in computing its paid-up capital in accordance with subparagraph *a* of the second paragraph of subsection 3 of section 1136.”

(2) Subsection 1 applies to a taxation year that ends after 24 May 2007.

(3) Paragraph 1 of subsection 1 also applies to a taxation year that ended before 25 May 2007 and in respect of which an application for adjustment concerning the fact that the government of a country, province, state or other political subdivision of a country is a corporation for the purposes of Part IV of the Act is filed with the Minister of Revenue after 23 May 2007.

(4) Paragraph 2 of subsection 1 also applies, if a corporation files an application for adjustment with the Minister of Revenue to have that paragraph 2 apply, to a taxation year of the corporation that ends before 25 May 2007 and for which the Minister of Revenue may, on receiving the application for adjustment and under section 1010 of the Act, determine or redetermine the tax on capital payable and make an assessment or reassessment or determine an additional assessment.

558. (1) Section 1138.0.1 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“**1138.0.1.** A qualified corporation, within the meaning of sections 771.5 to 771.7, for a taxation year may deduct, if it is not described in section 1138.1, in computing its paid-up capital for the year, after the application of section 1138, an amount equal to 75% of the lesser of”.

(2) Subsection 1 applies to a taxation year that ends after 20 February 2007.

559. (1) Section 1138.1 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“**1138.1.** Every farming corporation or every corporation whose activities consist mainly in carrying on a fishing business may deduct \$5,000,000 in computing its paid-up capital, following the application of section 1138.

“However, if the corporation is associated in a taxation year with one or several other corporations referred to in the first paragraph, the amount it may deduct for the year under this section is equal to the product obtained by multiplying \$5,000,000 by

(*a*) if all the corporations associated with each other during the year have filed with the Minister an agreement in the prescribed form whereby they attribute a deduction percentage to one or more of them for the year for the purposes of this section, and the deduction percentage or the total of deduction percentages so attributed, as the case may be, does not exceed 100%, the deduction percentage so attributed to the corporation for the year or, in the absence of such an attribution in its respect, zero; and

(*b*) in any other case, zero.”

(2) Subsection 1, when it replaces the first paragraph of section 1138.1 of the Act, applies to a taxation year that ends after 20 February 2007. However, when the first paragraph of section 1138.1 of the Act applies to such a taxation year that includes that date, it is to be read as follows:

“**1138.1.** Every farming corporation or every corporation whose activities consist mainly in carrying on a fishing business may deduct in computing its paid-up capital, following the application of section 1138, the greater of

(*a*) the total of \$400,000 and the proportion of \$4,600,000 that the number of days in the taxation year that follow 20 February 2007 is of the number of days in the year; and

(b) the amount the corporation could deduct for the year under section 1138.0.1 if the first paragraph of that section were read without reference to “, if it is not described in section 1138.1.””

(3) Subsection 1, when it replaces the second paragraph of section 1138.1 of the Act, applies to a taxation year that ends after 31 December 2006. However, when the second paragraph of section 1138.1 of the Act applies to such a taxation year

(1) that ends before 21 February 2007, it is to be read as if the amount of \$5,000,000 in the portion before subparagraph *a* was replaced by an amount of \$400,000; and

(2) that ends after 20 February 2007 and includes that date, it is to be read as if the amount of \$5,000,000 in the portion before subparagraph *a* was replaced by an amount equal to the total of \$400,000 and the proportion of \$4,600,000 that the number of days in the year that follow 20 February 2007 is of the number of days in the year.

560. (1) Section 1138.2.2 of the Act is amended, in the second paragraph,

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

“(c) where the recognized business is carried on by the corporation, the financial statements of the corporation prepared in accordance with generally accepted accounting principles but pertaining only to the eligible activities of the corporation, in relation to the major investment project, and, if applicable, the financial statements of a joint venture in which the corporation has an interest, prepared in accordance with those principles but pertaining only to the activities carried on by the joint venture that would be eligible activities of a corporation, in relation to the major investment project, if the joint venture were a corporation; and”;

(2) by replacing subparagraph ii of subparagraph *d* by the following subparagraph:

“ii. if applicable, the financial statements of a joint venture in which the partnership has an interest, prepared in accordance with generally accepted accounting principles but pertaining only to the activities carried on by the joint venture that would be eligible activities of a partnership, in relation to the major investment project, if the joint venture were a partnership, and”.

(2) Subsection 1 applies to a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 29 June 2006.

561. (1) Section 1138.2.3 of the Act is amended

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

“(75% × A) × {1 – [(B – \$20,000,000)/\$10,000,000]} × (1 – C).”;

(2) by adding the following subparagraph after subparagraph *b* of the second paragraph:

“(c) C is the corporation’s reduction factor for the year, within the meaning assigned by the first paragraph of section 737.18.18.”;

(3) by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) it encloses the prescribed form containing prescribed information and a copy of the qualification certificate issued to it for the year by Investissement Québec for the purposes of Title VII.2.4 of Book IV of Part I with the fiscal return it is required to file for the year under section 1000; and”.

(2) Subsection 1 applies to a taxation year that ends after 31 December 2007. However, when section 1138.2.3 of the Act applies to a taxation year that includes that date, it is to be read

(1) as if the formula in the first paragraph was replaced by the following formula:

“{(A × B) + [(A × C) × (1 – E)]} × [1 – (D/\$10,000,000)].”;

(2) as if subparagraphs *b* and *c* of the second paragraph were replaced by the following subparagraphs:

“(b) B is the product obtained by multiplying 75% by the proportion that the number of days in the year that precede 1 January 2008 is of the number of days in the year;

“(c) C is the product obtained by multiplying 75% by the proportion that the number of days in the year that follow 31 December 2007 is of the number of days in the year;” and

(3) as if the following subparagraphs were added after subparagraph *c* of the second paragraph:

“(d) D is the amount by which the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24, exceeds \$20,000,000; and

“(e) E is the corporation’s reduction factor for the year, within the meaning assigned by the first paragraph of section 737.18.18.”

562. Section 1138.4 of the Act is amended by replacing the first paragraph in the French text by the following paragraph:

“**1138.4.** Le montant auquel le paragraphe 1 de l’article 1138 fait référence est, à l’égard d’une société qui ne réside au Canada à aucun moment d’une année d’imposition, égal à la valeur, pour cette année, d’un bien qui est soit un navire ou un avion qu’elle exploite en transport international, au sens de l’article 1, soit un bien meuble qu’elle utilise dans son entreprise de transport de personnes ou de marchandises par navire ou par avion en transport international, lorsque ce bien est utilisé ou détenu par la société dans l’année, dans le cadre de l’exploitation, pendant l’année, d’une entreprise par l’entremise d’un établissement au Canada.”

563. (1) Section 1170.1 of the Act is amended by replacing “1170.2 and 1170.3” in the portion of the first paragraph before the formula by “1170.2 to 1170.4”.

(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 29 June 2006.

564. (1) The Act is amended by inserting the following section after section 1170.3:

“**1170.4.** If, at a particular time, the activities carried on in Québec by an insurance corporation diminish or cease and it may reasonably be considered that, as a result, another insurance corporation begins, after the particular time, to carry on similar activities in the course of carrying on a recognized business, in relation to a major investment project, or increases the scope of similar activities carried on in the course of carrying on such a business, the total payroll attributable to those activities or portions of activities is not to be taken into account, for the purpose of determining the amount that the other insurance corporation may deduct from its tax payable under section 1170.1 for a 12-month period that ends in a taxation year, unless the activities are activities of a recognized business whose acquisition by the other insurance corporation was authorized by the Minister of Finance in accordance with section 1170.3.”

(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 29 June 2006.

565. (1) Section 1175.4.1 of the Act is amended by replacing “1175.4.2 and 1175.4.3” in the portion of the first paragraph before the formula by “1175.4.2 to 1175.4.4”.

(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 29 June 2006.

566. (1) The Act is amended by inserting the following section after section 1175.4.3:

“**1175.4.4.** If, at a particular time, the activities carried on in Québec by a life insurer diminish or cease and it may reasonably be considered that, as a result, another life insurer begins, after the particular time, to carry on similar activities in the course of carrying on a recognized business, in relation to a major investment project, or increases the scope of similar activities carried on in the course of carrying on such a business, the total payroll attributable to those activities or portions of activities is not to be taken into account, for the purpose of determining the amount that the other life insurer may deduct from its tax payable under section 1175.4.1 for a taxation year, unless the activities are activities of a recognized business whose acquisition by the other life insurer was authorized by the Minister of Finance in accordance with section 1175.4.3.”

(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 29 June 2006.

567. (1) Section 1175.19.2 of the Act is amended by replacing “section 1135.3 or 1135.3.1” in the portion of the first paragraph before subparagraph *a* by “any of sections 1135.3 to 1135.3.1”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007.

568. (1) Section 1175.19.2.1 of the Act is amended, in the first paragraph,

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

“**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 any of sections 1135.3 to 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 or 1135.3.0.1 or paragraph *b* of section 1135.3.1, to earn income from a business carried on”;

(2) by replacing the portion of subparagraph *b* before subparagraph *i* by the following:

“(b) if the property is described in paragraph *a* of section 1135.3.1, in connection with the activities, described in subparagraph *ii* of paragraph *a* of section 1135.3.1, of a business carried on”.

(2) Paragraph 1 of subsection 1 applies in respect of costs incurred to acquire a property after 20 February 2007. However, when section 1175.19.2.1 of the Act applies in respect of costs incurred to acquire a property before 24 November 2007, the portion of subparagraph *a* of the first paragraph before subparagraph *i* is to be read as if “section 1135.3 or 1135.3.0.1 or paragraph *b* of section 1135.3.1” was replaced by “section 1135.3 or 1135.3.0.1”.

(3) Paragraph 2 of subsection 1 applies in respect of costs incurred to acquire a property after 23 November 2007.

569. (1) Section 1175.28.14 of the Act is amended by striking out paragraph *d*.

(2) Subsection 1 applies from the taxation year 2008.

570. Section 1185 of the Act is amended by striking out “17 to 21, 422 to 424,”.

571. (1) Section 1186.3 of the Act is amended by replacing “the second paragraph of section 87.4, subsection 2 of section 333.2, the second paragraph of section 421.8” by “the second paragraph of sections 87.4, 333.2 and 421.8”.

(2) Subsection 1 has effect from 20 December 2006.

572. Section 1186.5 of the Act is replaced by the following section:

“**1186.5.** The Minister shall pay into the consolidated revenue fund the contributions paid to the Minister for a taxation year under section 1186.2.”

573. (1) Section 1186.8 of the Act is amended by replacing “the second paragraph of section 87.4, subsection 2 of section 333.2” by “the second paragraph of sections 87.4 and 333.2”.

(2) Subsection 1 has effect from 20 December 2006.

574. Section 1186.10 of the Act is replaced by the following section:

“**1186.10.** The Minister shall pay into the consolidated revenue fund the contributions paid to the Minister for a taxation year under section 1186.7.”

ACT RESPECTING THE MINISTÈRE DU REVENU

575. (1) The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting the following section after section 12.0.3:

“**12.0.3.1.** In the cases and subject to the conditions prescribed by regulation, the Government may require the payment of fees relating to

(a) the first intervention of a public servant in relation to the collection of an amount owed by a person under a fiscal law or in relation to a request for the filing by a person of a declaration, return, report or other prescribed form the person did not file; or

(b) the application for the registration of a legal hypothec or the application for the cancellation of such a registration.

The declaration, return, report or other prescribed form referred to in the first paragraph are those required for the purposes of the Tobacco Tax Act (chapter I-2), the Act respecting the Québec sales tax (chapter T-0.1), the Fuel Tax Act (chapter T-1) or section 1015 of the Taxation Act (chapter I-3).

The fees required in accordance with the first paragraph are added to the person’s debt, if applicable.”

(2) Until the coming into force of the first regulation made by the Government for the purposes of section 12.0.3.1 of the Act, enacted by subsection 1, the fees that may be required in accordance with that section are the following:

(a) \$93, if a public servant of the Direction générale du centre de perception fiscale et des biens non réclamés of the Ministère du Revenu makes, in respect of the person, a first intervention referred to in that section 12.0.3.1;

(b) \$75, if the Minister applies for the registration of a legal movable hypothec for an amount owed by the person under a fiscal law, and \$185 in the case of an application for the registration of a legal immovable hypothec; and

(c) \$20, if the Minister applies for the cancellation of the registration of a legal movable hypothec, and \$130 in the case of an application for the cancellation of the registration of a legal immovable hypothec.

(3) Subsections 1 and 2 apply from 1 July 2009.

576. (1) Section 14 of the Act is amended by replacing “sections 12.1 and 12.2” in the second paragraph by “sections 12.0.3.1, 12.1 and 12.2”.

(2) Subsection 1 applies from 1 July 2009.

577. The Act is amended by inserting the following section after section 34.2:

“34.3. No person may make, issue, offer to make or issue or otherwise make available to another person an invoice, receipt or other document that does not truly correspond to the transaction.”

578. The Act is amended by inserting the following section after section 60.2:

“60.3. Every person who contravenes section 34.3 is guilty of an offence and is liable to a fine of not less than \$400 nor more than \$5,000 and, for a second offence within five years, to a fine of not less than \$2,000 nor more than \$10,000 and, for a third or subsequent offence within that period, to a fine of not less than \$5,000 nor more than \$25,000.”

579. (1) Section 93.1.8 of the Act is amended by replacing “421.8, 442, 444, 450, 455.0.1,” in the first paragraph by “21.4.14, 421.8, 442, 444, 450, 455.0.1, 498.1,”.

(2) Subsection 1 has effect from 24 March 2006. However, when section 93.1.8 of the Act applies before 20 December 2006, it is to be read as if “21.4.14,” in the first paragraph was struck out.

580. (1) Section 93.1.12 of the Act is amended by replacing “421.8, 442, 444, 450, 455.0.1,” in the first paragraph by “21.4.14, 421.8, 442, 444, 450, 455.0.1, 498.1,”.

(2) Subsection 1 has effect from 24 March 2006. However, when section 93.1.12 of the Act applies before 20 December 2006, it is to be read as if “21.4.14,” in the first paragraph was struck out.

581. (1) Section 94.0.3.2 of the Act is amended

(1) by replacing the formula in subparagraph i of subparagraph *a* of the first paragraph by the following formula:

“ $A \times C \times D$, and”;

(2) by replacing the formula in subparagraph ii of subparagraph *a* of the first paragraph by the following formula:

“ $B \times C \times D$ ”;

(3) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) *C* is the amount by which the basic rate referred to in paragraph *d.2* of subsection 1 of section 771 of the Taxation Act in respect of the person for the taxation year exceeds, if the person has deducted, in accordance with that

paragraph *d.2* and because of the fact that the person was a Canadian-controlled private corporation, within the meaning of section 1 of that Act, an amount in computing the person's tax payable for the year under Part I of that Act,

i. the percentage referred to for the year, in respect of the person, in that paragraph *d.2* for the purpose of computing that deduction, if the percentage determined for the year under this subparagraph *c* is to be applied to the portion of the amount determined for the year under subparagraph *a* or *b* that does not exceed the amount by which the amount established in respect of the person for the year under section 771.2.1.2 of that Act exceeds the amount that would have been established in respect of the person for the year under that section if section 737.18.17 of that Act had applied for the year to the person relating to the major investment project, and

ii. a nil percentage, if the percentage determined for the year under this subparagraph *c* is to be applied to the remaining portion of the amount determined for the year under subparagraph *a* or *b*; and”;

(4) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) *D* is the proportion that the person's business carried on in Québec is of the aggregate of the person's business carried on in Canada or in Québec and elsewhere, as determined for the taxation year under subsection 2 of section 771 of the Taxation Act.”

(2) Paragraphs 1, 2 and 4 of subsection 1 have effect from 15 March 2000.

(3) Paragraph 3 of subsection 1 applies to a taxation year that begins after 20 February 2007. In addition, when section 94.0.3.2 of the Act applies to a taxation year that ends after 20 February 2007 and includes that date, it is to be read as if “the amount by which the percentage” in the portion of subparagraph *c* of the second paragraph before subparagraph *i* was replaced by “the amount by which the basic rate”.

582. (1) Section 97.2 of the Act is amended by inserting the following paragraph after paragraph *b*:

“(b.1) the fees required in accordance with section 12.0.3.1;”.

(2) Subsection 1 applies from 1 July 2009.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

583. (1) Section 34 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by replacing “with section 34.1.0.1” in the portion of the sixth paragraph before subparagraph *a* by “with subparagraph *b* of the first paragraph of section 34.1.0.1”.

(2) Subsection 1 applies in respect of wages paid or deemed to be paid after 31 December 2007.

584. (1) Section 34.1.0.1 of the Act is replaced by the following section:

“**34.1.0.1.** For the purposes of the sixth paragraph of section 34, the following rules apply:

(a) wages paid or deemed to be paid by a qualified corporation in both a year and the qualified corporation’s exemption period must be reduced by the portion of those wages that may reasonably be considered to be attributable to transferred activities mentioned in a qualification certificate issued to the corporation in relation to that year by Investissement Québec for the purposes of Title VII.2.4 of Book IV of Part I of the Taxation Act (chapter I-3); and

(b) the proportion to which that sixth paragraph refers is determined by the formula

$$1 - [(A - \$20,000,000)/\$10,000,000].$$

In the formula provided for in subparagraph *b* of the first paragraph, *A* is the greater of \$20,000,000 and the paid-up capital attributed to the corporation for the taxation year, determined in accordance with section 737.18.24 of the Taxation Act.”

(2) Subsection 1 applies in respect of wages paid or deemed to be paid after 31 December 2007.

585. (1) Section 34.1.4 of the Act is amended by replacing subparagraph 2 of subparagraph ii of paragraph *b* by the following subparagraph:

“(2) section 336.0.3 or 336.11 of the Taxation Act.”.

(2) Subsection 1 applies from the year 2007.

586. (1) Section 34.1.6.1 of the Act is amended

(1) by replacing “sixth” in the third paragraph by “seventh”;

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

“If the factor determined by the formula in the first paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4.”

(2) Subsection 1 applies from the year 2008.

587. (1) Section 34.1.7 of the Act is amended by inserting “, 1026.3” after “1026.2”.

(2) Subsection 1 applies in respect of a payment to be made on or before a day that is subsequent to 31 December 2007.

588. (1) Section 37.1 of the Act is amended

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

““dependent child” of an individual for a year means a child in respect of whom the individual or the individual’s eligible spouse for the year has received, for the year, an amount deemed under section 1029.8.61.18 of the Taxation Act (chapter I-3) to be an overpayment of tax payable, or a child in respect of whom the individual or the individual’s eligible spouse for the year has deducted an amount in computing tax payable for the year under section 776.41.14 of that Act, or could have deducted such an amount if the individual or the individual’s eligible spouse had been resident in Québec for the purposes of that Act, throughout the year or, if the individual or the individual’s eligible spouse died in the year, throughout the period of the year preceding the time of death;”;

(2) by replacing paragraph *a* of the definition of “contribution rate” by the following paragraph:

“(a) for the year 2007,

- i. in the case of subparagraph i of that subparagraph *a*, is equal to 2.9%,
- ii. in the case of subparagraph ii of that subparagraph *a*, is equal to 5.76%,
- iii. in the case of subparagraph i of that subparagraph *d*, is equal to 4.35%, and
- iv. in the case of subparagraph ii of that subparagraph *d*, is equal to 8.67%; and”;

(3) by replacing “2002” in paragraph *b* of the definition of “contribution rate” by “2007”.

(2) Subsection 1 applies from the year 2007.

589. (1) Section 37.4 of the Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

“i. \$13,470 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$21,830 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$24,765 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$21,830 where, for the year, the individual has an eligible spouse but has no dependent child, and”;

(2) by replacing subparagraphs 1 and 2 of subparagraph v by the following subparagraphs:

“(1) \$24,765 where the individual has one dependent child for the year, or

“(2) \$27,470 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2007.

590. (1) Section 37.6 of the Act is amended by replacing “\$422” in subparagraphs i and ii of subparagraph *a* of the first paragraph by “\$557”.

(2) Subsection 1 applies from the year 2007. However, when section 37.6 of the Act applies to the year 2007, subparagraph i of subparagraph *a* of the first paragraph is to be read as if “\$557” was replaced by “\$422”.

591. (1) Section 37.7 of the Act is amended

(1) by replacing “*réfère*” in the portion before paragraph *a* in the French text by “*fait référence*”;

(2) by replacing “in section 6 or 25” in paragraph *b* by “in any of sections 6, 24.1 and 25”.

(2) Paragraph 2 of subsection 1 has effect from 1 January 2007.

592. (1) Section 37.10 of the Act is amended by inserting “,1026.3” after “1026.2” in the first paragraph.

(2) Subsection 1 applies in respect of a payment to be made on or before a day that is subsequent to 31 December 2007.

ACT RESPECTING THE QUÉBEC PENSION PLAN

593. (1) Section 55 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by replacing the first paragraph by the following paragraph:

“**55.** An employee may, if the employee so elects by notifying the Minister in writing on or before the fifteenth day of the month of June of the second year that follows a particular year, make a contribution for the particular year, computed under section 53, on any amount equal to the amount by

which the amount described in the second paragraph for the particular year exceeds the total of the amount, computed under section 56, of the employee's salary and wages on which a contribution has been made for the particular year and the amount determined in the prescribed manner to be the employee's salary and wages on which a contribution has been made for the particular year by the employee under a similar plan."

(2) Subsection 1 applies from the year 2007.

ACT RESPECTING PROPERTY TAX REFUND

594. (1) Section 1.3 of the Act respecting property tax refund (R.S.Q., chapter R-20.1) is amended

(1) by replacing "fifth" in the third paragraph by "sixth";

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

"If the factor determined by the formula in the first paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4."

(2) Subsection 1 applies from the year 2008.

ACT RESPECTING THE QUÉBEC SALES TAX

595. (1) Section 1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended

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

"'Superintendent' means the Superintendent of Financial Institutions appointed in accordance with the Office of the Superintendent of Financial Institutions Act (Revised Statutes of Canada, 1985, chapter 18, 3rd Supplement);";

(2) by replacing subparagraph *f* of paragraph 1 of the definition of "basic tax content" by the following subparagraph:

"(*f*) the tax under section 16 that would have been payable by the person in respect of the last acquisition of the property by the person or in respect of an improvement to the property acquired by the person after the property was last acquired or brought into Québec by the person, but for sections 54.1, 75.1, 75.3 to 75.9—in the case of property acquired under an agreement for a qualifying supply that was not, immediately before that acquisition, capital property of the supplier—and 80, or the fact that the property or improvement was acquired by the person for consumption, use or supply exclusively in the course of commercial activities, and".

(2) Subsection 1 has effect from 28 June 1999.

596. (1) Section 18 of the Act is amended

(1) by inserting “, à la fois” after “dans le cas où” in paragraph 3 in the French text;

(2) by inserting “and” after “327.2,” in subparagraph *b* of paragraph 3.

(2) Subsection 1 has effect from 1 July 1992.

597. (1) Section 41.0.1 of the Act is amended

(1) by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) the tax collectible in respect of the supply or any amount charged or collected by the registrant on behalf of the person as or on account of tax in respect of the supply is deemed to be collectible, charged or collected, as the case may be, by the registrant, and not by the person, for the purpose of

(a) determining the net tax of the registrant and of the person, and

(b) applying sections 447 to 450 and section 20 of the Act respecting the Ministère du Revenu (chapter M-31);

“(2) the registrant and the person are solidarily liable for all obligations that arise from the application of this Title because of

(a) the tax becoming collectible,

(b) a failure to account for or pay, in the manner and within the time specified in this Title, an amount of net tax of the registrant, or an amount that was paid to the registrant or applied on account of a refund or rebate under Divisions II to IV of Chapter VIII to which the registrant was not entitled or that exceeds the refund or rebate to which the registrant was entitled, that is reasonably attributable to the supply,

(c) the registrant claiming, in respect of the supply, an amount as a deduction under sections 443.1 to 446.1 or sections 447 to 450 to which the registrant was not entitled or in excess of the amount to which the registrant was entitled,

(d) a failure to pay, in the manner and within the time specified in this Title, the amount of any underpayment of net tax by the registrant, or an amount that was paid to the registrant or applied on account of a refund or rebate under Divisions II to IV of Chapter VIII to which the registrant was not entitled or that exceeds the refund or rebate to which the registrant was entitled, that is reasonably attributable to a claim referred to in subparagraph *c*,

(e) a recovery of all or part of a bad debt relating to the supply in respect of which the registrant claimed a deduction under sections 443.1 to 446.1, or

(f) a failure to account for or pay, in the manner and within the time specified in this Title, an amount of net tax of the registrant, or an amount that was paid to the registrant or applied on account of a refund or rebate under Divisions II to IV of Chapter VIII to which the registrant was not entitled or that exceeds the refund or rebate to which the registrant was entitled, that is reasonably attributable to an amount required under section 446 to be added to the net tax of the registrant in respect of a bad debt referred to in subparagraph *e*; and”;

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

“(3) the threshold amounts of the registrant and of the person under sections 462 and 462.1 must be determined as if all or part of the consideration that became due to the person, or was paid to the person without having become due, in respect of the supply had become due to the registrant, or had been paid to the registrant without having become due, as the case may be, and not to the person.”

(2) Paragraph 1 of subsection 1, when it amends paragraph 1 of section 41.0.1 of the Act, and paragraph 2 of subsection 1 apply to a supply made after 20 December 2002.

(3) Paragraph 1 of subsection 1, when it amends paragraph 2 of section 41.0.1 of the Act, applies to a supply made after 23 April 1996 in respect of which an election under section 41.0.1 is made at any time. However, when paragraph 2 of section 41.0.1 of the Act applies in respect of a supply made before 21 December 2002 in respect of which an election under section 41.0.1 was made before that date,

(1) subparagraph *b* of that paragraph 2 is to be read as follows:

“(b) a failure to account for or remit the tax,”; and

(2) subparagraph *c* of that paragraph 2 is to be read as if “sections 443.1 to 446.1 or sections 447 to 450” was replaced by “sections 443.1 to 446.1”.

598. (1) The Act is amended by inserting the following sections after section 41.0.1:

“41.0.2. If a registrant acts as mandatary of a supplier in charging and collecting consideration and tax payable in respect of a supply made by the supplier but the registrant does not act as mandatary in making the supply, the registrant is deemed to have acted as mandatary of the supplier in making the supply for the purposes of

(1) section 41.0.1; and

(2) if an election under section 41.0.1 is made in respect of the supply, any other provision that refers to a supply in respect of which an election under that section has been made.

“41.0.3. A registrant and a supplier who have made an election under section 41.0.1 may, in the prescribed form containing prescribed information, jointly revoke the election in respect of a supply made on or after the effective date specified in the revocation, and the election is thereby deemed, for the purposes of this Title, not to have been made in respect of that supply.”

(2) Subsection 1, when it enacts section 41.0.2 of the Act, applies to a supply made after 20 December 2002.

(3) Subsection 1, when it enacts section 41.0.3 of the Act, has effect from 20 December 2002.

599. (1) The Act is amended by inserting the following section:

“69.3.1. If a registrant ordinarily uses a cash register to determine the tax payable by a recipient in respect of a taxable supply made by the registrant and the cash register does not permit the determination of the tax by multiplying the value of the consideration for the supply by the rate of the tax, or the value of the consideration established without reference to the tax payable by the recipient under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15)—in this section referred to as the “amended value of the consideration”—by 7.875% or 12.875% if the registrant determines a total amount made up of both the tax provided for in this Title and the tax provided for in Part IX of the Excise Tax Act, the following rules apply:

(1) the registrant may, by means of the cash register, determine the tax payable by multiplying the amended value of the consideration by 7.87%; and

(2) the registrant may, by means of the cash register, determine the total amount made up of both the tax and the tax provided for in Part IX of the Excise Tax Act by multiplying the amended value of the consideration by 12.87%.”

(2) Subsection 1 has effect from 1 January 2008.

600. (1) The Act is amended by inserting the following section before section 69.5:

“69.4.1. Every registrant who applies the rules set out in section 69.3.1 in circumstances other than those described in that section shall incur a penalty of 1% of the tax collected in the period during which the irregularity continues.”

(2) Subsection 1 has effect from 1 January 2008.

601. (1) Section 69.5 of the Act is amended by adding the following paragraph:

“For the purposes of the first paragraph, a supply of a right to use the device is deemed to be a supply of a service rendered through the operation of the device.”

(2) Subsection 1 has effect from 1 April 1997.

602. (1) The Act is amended by inserting the following sections after section 75.2:

“**75.3.** For the purposes of this section and sections 75.4 to 75.9,

“authorized foreign bank” has the meaning assigned by section 2 of the Bank Act (Revised Statutes of Canada, 1985, chapter B-1);

“foreign bank branch” means a branch within the meaning of paragraph *b* of the definition of “branch” in section 2 of the Bank Act;

“qualifying supply” means a supply of a property or service that is made in Québec under an agreement for the supply, other than an agreement between a supplier that is a registrant and a recipient that is not a registrant at the time the agreement is entered into, and

(1) that is made by a corporation resident in Québec related to the recipient;

(2) that is made after 27 June 1999, and before

(a) if the Superintendent makes an order under subsection 1 of section 534 of the Bank Act in respect of the recipient after 22 June 2007 but before 22 June 2008, the day that is one year after the day on which the Superintendent makes the order, and

(b) in any other case, 22 June 2008; and

(3) that is received by a recipient that

(a) is a person not resident in Canada,

(b) is, or has filed an application with the Superintendent for an order under subsection 1 of section 524 of the Bank Act to become, an authorized foreign bank, and

(c) acquired the property or service for consumption, use or supply by the recipient for the purposes of the establishment and commencement of business in Québec by the recipient as an authorized foreign bank at a foreign bank branch of the authorized foreign bank.

“**75.4.** If a supplier and a recipient of a qualifying supply make a joint election in accordance with section 75.9 in respect of the qualifying supply, the following rules apply:

(1) the supplier is deemed to have made, and the recipient is deemed to have received, a separate supply of each property and service that is supplied under the agreement for the qualifying supply for consideration equal to that portion of the consideration for the qualifying supply that can reasonably be attributed to the property or service;

(2) the portion of the consideration for the qualifying supply attributed to goodwill is deemed to be attributed to a taxable supply of incorporeal movable property unless section 75.2 applies to the qualifying supply; and

(3) sections 75.5 to 75.8 apply to the supply of each property and service that is supplied under the agreement for the qualifying supply.

“75.5. If a supplier and a recipient make a joint election referred to in section 75.4 in respect of a qualifying supply made at a particular time, the following rules apply:

(1) no tax is payable in respect of the supply of a property or service made under the agreement for the qualifying supply other than

(a) a taxable supply of a service that is to be rendered by the supplier,

(b) a taxable supply of a service unless paragraph 1 of section 75 applies to the qualifying supply,

(c) a taxable supply of property by way of lease, licence or similar arrangement,

(d) if the recipient is not a registrant, a taxable supply by way of sale of an immovable,

(e) a taxable supply of a property or service, if the property or service was previously supplied under an agreement for a qualifying supply and, because of this section, no tax was payable in respect of that previous supply of a property or service, or

(f) a taxable supply of incorporeal movable property, other than capital property, if the percentage determined by the following formula is greater than 10%:

$A - B$;

(2) if, but for this section, tax would have been payable by the recipient, otherwise than because of section 20.1, in respect of a supply of property made under the agreement for the qualifying supply that is capital property of the supplier that the recipient acquired for use as capital property, the recipient is deemed to have acquired the property for use exclusively in the course of commercial activities of the recipient;

(3) if, despite this section, tax would not have been payable by the recipient, or would so have been because of section 20.1, in respect of a supply of property made under the agreement for the qualifying supply that is capital property of the supplier that the recipient acquired for use as capital property, the recipient is deemed to have acquired the property for use exclusively in activities of the recipient that are not commercial activities; and

(4) if the recipient acquires, under the agreement for the qualifying supply, property of the supplier that was used by the supplier immediately before the particular time otherwise than as capital property and, but for this section, tax would have been payable by the recipient, otherwise than because of section 20.1, in respect of the supply of the property, the recipient is deemed to have acquired the property for consumption, use or supply in the course of commercial activities of the recipient and otherwise than as capital property.

For the purposes of the formula in subparagraph *f* of subparagraph 1 of the first paragraph,

(1) *A* is the extent, expressed as a percentage of the total use of the property by the supplier, to which the supplier used the property in commercial activities of the supplier immediately before the particular time; and

(2) *B* is the extent, expressed as a percentage of the total use of the property by the recipient, to which the recipient used the property in commercial activities of the recipient immediately after the particular time.

“75.6. If a supplier and a recipient make a joint election referred to in section 75.4 in respect of a qualifying supply and, under the agreement for the qualifying supply, the supplier makes a supply of property that is, immediately before the time the qualifying supply is made, a capital property of the supplier and, because of section 75.5, no tax is payable in respect of the supply of the property, the basic tax content of the property of the recipient at any time is to be determined by applying the following rules:

(1) if the last acquisition of the property by the recipient is the acquisition of the property by the recipient at the time the qualifying supply is made, any reference in the definition of “basic tax content” in section 1 to the last acquisition or bringing into Québec of the property by the person is to be read as a reference to the last acquisition or bringing into Québec of the property by the supplier; and

(2) if the last supply to the recipient of the property is the supply to the recipient of the property at the time the qualifying supply is made, the reference in the definition of “basic tax content” in section 1 to the last supply of the property to the person is to be read as a reference to the last supply of the property to the supplier.

“75.7. If a supplier and a recipient make a joint election referred to in section 75.4 in respect of a qualifying supply made before 17 November 2005 under an agreement for the qualifying supply and tax is paid by the recipient

in respect of a property or service supplied under the agreement for the qualifying supply despite no tax being payable in respect of that supply because of section 75.5, the tax is deemed, except for the purposes of section 75.6 and despite section 75.5, to have been payable by the recipient in respect of the supply of the property or service and the recipient may deduct, in determining the net tax of the recipient for the reporting period in which the election is filed with the Minister, the total of all amounts each of which is an amount determined by the formula

A – B.

For the purposes of the formula,

(1) A is the amount of tax paid, although no tax is payable because of section 75.5, by the recipient in respect of the supply of the property or service made under the agreement for the qualifying supply; and

(2) B is the total of

(a) all amounts each of which is an input tax refund that the recipient was entitled to claim in respect of the property or service supplied under the agreement for the qualifying supply,

(b) all amounts each of which is an amount, other than an amount determined under this section, that may be deducted by the recipient under this Title in determining the net tax of the recipient for a reporting period in respect of the property or service supplied under the agreement for the qualifying supply, and

(c) all amounts, other than amounts referred to in subparagraphs *a* and *b*, in respect of the tax paid that may be otherwise recovered by way of rebate or refund or otherwise by the recipient in respect of the property or service supplied under the agreement for the qualifying supply.

“75.8. If a supplier and a recipient make a joint election referred to in section 75.4 in respect of a qualifying supply, section 25 of the Act respecting the Ministère du Revenu (chapter M-31) applies to any assessment or reassessment of an amount payable by the recipient in respect of the supply of a property or service made under the agreement for the qualifying supply.

However, the Minister has until the day that is four years after the later of the following days to make an assessment or reassessment solely for the purpose of taking into account any tax, net tax or any other amount payable by the recipient or remittable by the supplier in respect of the supply of a property or service made under the agreement for the qualifying supply:

(1) the day on which the election referred to in section 75.4 is filed with the Minister; and

(2) the day on which the qualifying supply is made.

“75.9. A joint election referred to in section 75.4 made by a supplier and a recipient in respect of a qualifying supply is valid only if

(1) the recipient files the election with the Minister in the prescribed form containing prescribed information not later than the particular day that is the latest of

(a) if the recipient is

i. a registrant at the time the qualifying supply is made, the day on which the return under Chapter VIII is required to be filed for the recipient’s reporting period in which tax would, but for this section and sections 75.3 to 75.8, have become payable in respect of the supply of a property or service made under the agreement for the qualifying supply, or

ii. not a registrant at the time the qualifying supply is made, the day that is one month after the end of the recipient’s reporting period in which tax would, but for this section and sections 75.3 to 75.8, have become payable in respect of the supply of a property or service made under the agreement for the qualifying supply,

(b) 22 June 2008, and

(c) the day that the Minister may determine on application of the recipient;

(2) the qualifying supply is made on or before the day that is one year after the day on which the recipient received for the first time a qualifying supply in respect of which an election referred to in section 75.4 has been made; and

(3) on or before the day on which the election referred to in section 75.4 is filed with the Minister in respect of the qualifying supply, the recipient has not made an election referred to in section 75.1 in respect of the qualifying supply.”

(2) Subsection 1 has effect from 28 June 1999.

603. (1) Section 81 of the Act is amended

(1) by replacing paragraph 7 by the following paragraph:

“(7) goods to the supply of which any of Divisions I, II, III or IV of Chapter IV, except paragraph 3.1 of section 178, paragraph 2 of section 198 or section 198.1 or 198.2 applies;”;

(2) by adding the following paragraphs after paragraph 13:

“(14) grain, seeds or mature stalks having no leaves, flowers, seeds or branches, of hemp plants of the genera *Cannabis* brought into Québec and coming from outside Canada, if

(a) in the case of grain or seeds, they are not further processed than sterilized or treated for seeding purposes and are not packaged, prepared or sold for use as feed for wild birds or as pet food;

(b) in the case of viable grain or seeds, they are included in the definition of “industrial hemp” in section 1 of the Industrial Hemp Regulations made under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19); and

(c) the bringing into Québec is made in accordance with the Controlled Drugs and Substances Act, if applicable; and

“(15) goods from Canada outside Québec to the supply of which paragraph 3.1 of section 178 applies.”

(2) Subsection 1 applies in respect of the bringing into Québec of goods after 12 April 2001.

604. (1) Section 108 of the Act is amended, in the definition of “practitioner”, by replacing the portion before paragraph 1 by the following:

““practitioner” means a person who practices the profession of audiology, chiropractic, dietetics, midwifery, occupational therapy, optometry, osteopathy, physiotherapy, podiatry, psychology or speech-language pathology in Québec and who”.

(2) Subsection 1 applies in respect of a supply made after 31 December 2000. However, in respect of a supply made after 31 December 2000 and before 29 December 2006, the portion before paragraph 1 of the definition of “practitioner” in section 108 of the Act is to be read as follows:

““practitioner” means a person who practices the profession of audiology, chiropractic, dietetics, occupational therapy, optometry, osteopathy, physiotherapy, podiatry, psychology or speech-language pathology in Québec and who”.

605. (1) Section 114 of the Act is replaced by the following section:

114. A supply of an audiological, chiropodic, chiropractic, midwifery, occupational therapy, optometric, osteopathic, physiotherapy, podiatric, psychological or speech-language pathology service, when rendered to an individual, is exempt if the supply is made by a practitioner.”

(2) Subsection 1 applies in respect of a supply made after 31 December 2000. However, in respect of a supply made after 31 December 2000 and before 29 December 2006, section 114 of the Act is to be read as follows:

“**114.** A supply of an audiological, chiropodic, chiropractic, occupational therapy, optometric, osteopathic, physiotherapy, podiatric, psychological or speech-language pathology service, when rendered to an individual, is exempt if the supply is made by a practitioner.”

606. (1) The Act is amended by inserting the following section after section 114.1:

“**114.2.** A supply of a service rendered in the practise of the profession of social work is exempt in the case where

(1) the service is rendered to an individual within a professional-client relationship between the supplier and the individual and is provided for the prevention, assessment or remediation of, or to assist the individual in coping with, a physical, emotional, behavioural or mental disorder or disability of the individual or of a person to whom the individual is related or to whom the individual provides care or supervision otherwise than in a professional capacity; and

(2) the supplier is licensed or otherwise certified to practise the profession of social work in Québec.”

(2) Subsection 1 applies in respect of a supply made after 3 October 2003.

(3) If a person is, or would be in the absence of section 401 of the Act, entitled to a rebate under sections 400 to 402.0.2 of the Act in respect of an amount that was paid before 22 June 2007 as tax in respect of a supply described in section 114.2 of the Act but not described in another section of Chapter III of Title I of the Act, the person may, despite section 401 of the Act, file an application for the rebate before the later of

(a) 23 June 2008; and

(b) the day that is two years after the day on which the amount was paid.

(4) If a person is, or would be in the absence of the two-year period provided for in section 447 of the Act, entitled to adjust, refund or credit, under sections 447 to 449 of the Act, an amount that was charged or collected before 22 June 2007 as or on account of tax in respect of a supply described in section 114.2 of the Act but not described in another section of Chapter III of Title I of the Act, the person may, despite the two-year period provided for in section 447 of the Act, adjust an amount under paragraph 1 of section 447 of the Act, or refund or credit an amount under paragraph 2 of section 447 of the Act, before the later of

(a) 23 June 2008; and

(b) the day that is two years after the day on which the amount was charged or collected.

607. (1) Section 138.1 of the Act is amended by replacing paragraph 4 by the following paragraph:

“(4) corporeal movable property (other than property supplied by way of lease, licence or similar arrangement in conjunction with the exempt supply of an immovable by way of lease, licence or similar arrangement) that was acquired, manufactured or produced by the charity for the purpose of making a supply of the property and was neither donated to the charity nor used by another person before its acquisition by the charity, or any service supplied by the charity in respect of such property, other than such property or such a service supplied under a contract for catering;”.

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 1996 or is paid after 31 December 1996 without having become due. However, it does not apply in respect of a supply for which tax under Title I of the Act was charged or collected before 4 October 2003.

(3) If, because of the application of paragraph 4 of section 138.1 of the Act, as amended by subsection 1, a charity is considered to have ceased at a particular time to use capital property of the charity primarily in commercial activities of the charity and is deemed under section 243 of the Act to have made, immediately before that time, a supply of the capital property and to have collected tax in respect of that supply, and that cessation would not be considered to have occurred at that time if subsection 1 were not in force, the following rules apply:

(1) the charity is not required to include that tax in determining its net tax for any reporting period; and

(2) for the purpose of determining the basic tax content of the capital property, the charity is deemed to have been entitled to recover an amount equal to that tax as a rebate of tax included in the description of A in the formula in the definition of “basic tax content” in section 1 of the Act.

608. (1) Section 162 of the Act is amended by replacing paragraphs 1 to 5 by the following paragraphs:

“(1) a supply of

(a) a service of registering, or processing an application to register, any property in a property registration system,

(b) a service of filing, or processing an application to file, any document in a property registration system, or

(c) a right to use, or to have access to, a property registration system to register, or make application to register, any property in it or to file, or make application to file, any document in it;

- (2) a supply of
 - (a) a service of filing, or processing an application to file, a document in the registration system of a court or in accordance with legislative requirements,
 - (b) a right to use, or to have access to, the registration system of a court, or any other registration system in which documents are filed in accordance with legislative requirements, for the purpose of filing a document in that registration system,
 - (c) a service of issuing or providing, or processing an application to issue or provide, a document from the registration system of a court, or
 - (d) a right to use, or to have access to, the registration system of a court to issue or obtain a document;
 - (3) a supply (other than of a right or service supplied in respect of the bringing of alcoholic beverages into Québec) of
 - (a) a quota, licence, permit or similar right,
 - (b) a service of processing an application for a quota, licence, permit or similar right, or
 - (c) a right to use, or to have access to, a filing or registration system to make application for a quota, licence, permit or similar right;
 - (4) a supply of any document, a service of providing information, or a right to use, or to have access to, a filing or registration system to obtain any document or information that indicates
 - (a) the vital statistics, residency, citizenship or right to vote of any person,
 - (b) the registration of any person for any service provided by a government or municipality or by a board, commission or other body established by a government or municipality, or
 - (c) any other status of any person;
 - (5) a supply of any document, a service of providing information, or a right to use, or to have access to, a filing or registration system to obtain any document or information, in respect of
 - (a) the title to, or any right in, property,
 - (b) any encumbrance or assessment in respect of property, or
 - (c) the zoning of an immovable;”.
- (2) Subsection 1 has effect from 1 July 1992. However,

(1) subsections 1, 2, 4 and 5 of section 162 of the Act do not apply in respect of any supply for which the supplier charged or collected an amount as or on account of tax under Title I of the Act before 28 November 2006;

(2) subsection 3 of section 162 of the Act does not apply in respect of any supply

(a) that is a supply of a right to use, or to have access to, a filing or registration system for which the supplier, before 28 November 2006, charged or collected an amount as or on account of tax under Title I of the Act;

(b) that is a supply of a service made before 28 November 2006 for which the supplier did not, before that date, charge or collect an amount as or on account of tax under Title I of the Act; or

(c) that is a supply of a service made before 28 November 2006 for which the supplier charged or collected, before that date, an amount as or on account of tax and for which supply an amount was claimed in an application for a rebate under section 400 of the Act received by the Minister of Revenue before that date, or as a deduction in respect of any adjustment, refund or credit under section 447 of the Act in a return under Division II of Chapter VIII of Title I of the Act received by the Minister before that date; and

(3) in respect of any supply for which consideration becomes due before 1 January 1997 or is paid before that date without having become due, paragraph 5 of section 162 of the Act is to be read as follows:

“(5) a supply of any document, a service of providing information, or a right to use, or to have access to, a filing or registration system to obtain any document or information, in respect of

(a) the title to, or any right in, property, or

(b) any encumbrance in respect of property;”.

609. (1) Section 163 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) a supply of a right to use, to have access to or to enter property of the government, municipality or other body other than a right, referred to in any of paragraphs 1 to 5 of section 162, to use, or to have access to, a filing or registration system.”

(2) Subsection 1 has effect from 1 July 1992. However, it does not apply in respect of a supply for which the supplier charged or collected an amount as or on account of tax under Title I of the Act before 28 November 2006.

610. (1) Section 174 of the Act is amended, in paragraph 1,

(1) by inserting “or substances” after “drugs” in the portion before subparagraph *a*;

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

“(d.1) a drug referred to in Schedule 1 to the Benzodiazepines and Other Targeted Substances Regulations made under the Controlled Drugs and Substances Act;”;

(3) by adding the following subparagraph after subparagraph *f*:

“(g) plasma expander;”.

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of a supply made after 12 April 2001 and of a supply for which consideration becomes due after 12 April 2001 or is paid after that date without having become due.

(3) Paragraph 2 of subsection 1 has effect from 1 September 2000. However, it does not apply

(1) in respect of a supply made after 31 August 2000 and before 28 November 2006, if, before 28 November 2006, the supplier collected an amount as or on account of tax under Title I of the Act in respect of the supply; or

(2) for the purposes of paragraph 7 of section 81 of the Act, in respect of the bringing of a drug into Québec after 31 August 2000 and before 28 November 2006, if, before 28 November 2006, an amount was paid as or on account of tax under Title I of the Act in respect of the bringing of a drug into Québec.

611. (1) Section 178 of the Act is amended by inserting the following paragraph after paragraph 3:

“(3.1) a supply of grain or seeds, or of mature stalks having no leaves, flowers, seeds or branches, of hemp plants of the genera *Cannabis*, if

(a) in the case of grain or seeds, they are not further processed than sterilized or treated for seeding purposes and are not packaged, prepared or sold for use as feed for wild birds or as pet food;

(b) in the case of viable grain or seeds, they are included in the definition of “industrial hemp” in section 1 of the Industrial Hemp Regulations made under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19); and

(c) the supply is made in accordance with the Controlled Drugs and Substances Act, if applicable;”.

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 12 April 2001 or is paid after that date without having become due.

612. (1) The Act is amended by inserting the following section after section 188:

“188.1. A supply of an incorporeal movable property made to a person not resident in Québec who is not registered under Division I of Chapter VIII at the time the supply is made is a zero-rated supply, but does not include

(1) a supply made to an individual unless the individual is outside Québec at that time;

(2) a supply of an incorporeal movable property that relates to

(a) an immovable situated in Québec,

(b) a corporeal movable property ordinarily situated in Québec, or

(c) a service the supply of which is made in Québec and is not

i. a zero-rated supply described in any of the sections of this division or of Division VII of Chapter IV, or

ii. a supply of a financial service described in the second paragraph;

(3) a supply that is the making available to a person of a telecommunications facility that is an incorporeal movable property for use in providing a service described in paragraph 1 of the definition of “telecommunication service” in section 1;

(4) a supply of an incorporeal movable property that may only be used in Québec; and

(5) a prescribed supply.

The supply to which subparagraph ii of subparagraph c of subparagraph 2 of the first paragraph refers is

(1) a supply of a financial service, other than a supply described in subparagraph 2 of this paragraph, made by a financial institution to a person not resident in Québec, unless the service relates to

(a) a debt that arises from

i. the deposit of funds in Québec, if the instrument issued as evidence of the deposit is a negotiable instrument, or

- ii. the lending of money that is primarily for use in Québec,
 - (b) a debt for all or part of the consideration for a supply of an immovable that is situated in Québec,
 - (c) a debt for all or part of the consideration for a supply of a movable property that is for use primarily in Québec,
 - (d) a debt for all or part of the consideration for a supply of a service that is to be performed primarily in Québec, or
 - (e) a financial instrument, other than an insurance policy or a precious metal, acquired, otherwise than directly from an issuer not resident in Québec, by the financial institution acting as a mandator;
- (2) a supply made by a financial institution of a financial service that relates to an insurance policy issued by the institution, other than a service that relates to investments made by the institution, to the extent that
 - (a) in the case where the policy is a life or accident and sickness insurance policy, other than a group insurance policy, the policy is issued in respect of an individual who is not resident in Québec at the time the policy becomes effective,
 - (b) in the case where the policy is a group life or accident and sickness insurance policy, the policy relates to individuals not resident in Québec who are insured under the policy,
 - (c) in the case where the policy is an insurance policy in respect of an immovable, the policy relates to an immovable situated outside Québec, and
 - (d) in the case where the insurance policy is an insurance policy of any other kind, the policy relates to risks that are ordinarily situated outside Québec; or
- (3) a supply of a financial service that is the supply of precious metals in the case where the supply is made by the refiner or by the person on whose behalf the precious metals were refined.”
- (2) Subsection 1 has effect from 1 July 1992. However, it does not apply in respect of a supply for which the supplier, before 20 March 2007, charged or collected an amount as or on account of tax under Title I of the Act.
- (3) For the purposes of section 188.1 of the Act, the definitions of “telecommunication service” and “telecommunications facility” in section 1 of the Act have effect from 1 July 1992.
- (4) If the Minister of Revenue, in determining the amount of any fees, interest and penalties for which a person is liable under this Act, took an amount into account in computing the net tax of a person, for a reporting

period of the person, as tax that became collectible in respect of a supply made by the person before 20 March 2007 and, because of the application of section 188.1 of the Act, no tax was collectible by the person in respect of the supply, the following rules apply:

(1) on or before the day that is two years after the date of assent to this Act, the person may request in writing that the Minister of Revenue make an assessment or reassessment for the purpose of taking into account that no tax was collectible by the person in respect of the supply; and

(2) on receipt of a request under paragraph 1, the Minister of Revenue shall with all due dispatch

(a) consider the request; and

(b) despite the second paragraph of section 25 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), assess or reassess the net tax of the person for any reporting period of the person and of any interest, penalty or other obligation of the person, but only to the extent that the assessment or reassessment may reasonably be considered to relate to the supply.

613. (1) The Act is amended by inserting the following sections after section 199.0.1:

“**199.0.2.** For the purposes of section 199.0.3,

“large business” has the meaning assigned by sections 551 to 551.4 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63);

“long-term lease” has the meaning assigned by section 382.8;

“prescribed new hybrid vehicle” means a prescribed new hybrid vehicle for the purposes of section 382.9.

“**199.0.3.** Despite section 206.1, a registrant that is a large business may include, in determining the registrant’s input tax refund, an amount in respect of the tax payable by the registrant in relation to the supply by way of sale or by way of long-term lease, or to the bringing into Québec, of a prescribed new hybrid vehicle.”

(2) Subsection 1 applies in respect of a supply, or of the bringing into Québec, of a vehicle after 26 June 2007 and before 1 January 2009.

614. (1) Section 213 of the Act is amended, in the first paragraph,

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

“(1) the registrant is the recipient of a supply made in Québec by way of sale of used corporeal movable property, other than a returnable container as defined in section 350.42.3, that is a usual covering or container of a class of coverings or containers in which property, other than property the supply of which is a zero-rated supply, is delivered;”;

(2) by replacing the portion of subparagraph 4 before subparagraph *a* by the following:

“(4) the registrant pays consideration for the supply that is not less than the total of”.

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 15 July 2002 or is paid after that date without having become due.

615. (1) Section 233 of the Act is amended by replacing subparagraph *b* of subparagraph 1 of the second paragraph by the following subparagraph:

“(b) an amount equal to the tax that is or would be, but for sections 75.1, 75.3 to 75.9 and 80, payable in respect of the taxable supply of the immovable; and”.

(2) Subsection 1 has effect from 28 June 1999.

616. (1) Section 247 of the Act is amended by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) A is the tax that would be payable by the registrant in respect of the vehicle if the registrant acquired the vehicle at the particular time for consideration equal to the amount that would be deemed under paragraph *d.3* or *d.4* of section 99 of the Taxation Act (chapter I-3) to be, for the purposes of that section, the capital cost to a taxpayer of a passenger vehicle, in respect of which that paragraph applies, if the formula in section 99R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) were read without reference to B; and”.

(2) Subsection 1 applies in respect of a passenger vehicle acquired or brought into Québec after 27 November 2006 and of a passenger vehicle acquired or brought into Québec before 28 November 2006, unless an input tax refund in respect of the acquisition or bringing into Québec of the vehicle

(1) was claimed, in accordance with section 247 of the Act, in a return filed under Chapter VIII of Title I of the Act before 28 November 2006; and

(2) was determined on the basis that the capital cost of the passenger vehicle for the purposes of the Taxation Act (R.S.Q., chapter I-3) included federal and provincial sales taxes.

617. (1) Section 248 of the Act is replaced by the following section:

“**248.** If the consideration paid or payable by a registrant for an improvement to a passenger vehicle of the registrant increases the cost to the registrant of the vehicle to an amount that exceeds the amount that would be deemed under paragraph *d.3* or *d.4* of section 99 of the Taxation Act (chapter I-3) to be, for the purposes of that section, the capital cost to a taxpayer of a passenger vehicle, in respect of which that paragraph applies, if the formula in section 99R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) were read without reference to B, the tax calculated on that excess must not be included in determining an input tax refund of the registrant for any reporting period of the registrant.”

(2) Subsection 1 applies in respect of an improvement to a passenger vehicle acquired or brought into Québec after 27 November 2006 and to an improvement to a passenger vehicle acquired or brought into Québec before 28 November 2006, unless an input tax refund in respect of the acquisition or bringing into Québec of the vehicle

(1) was claimed, in accordance with sections 248, 250 to 252 and 254 of the Act, in a return filed under Chapter VIII of Title I of the Act before 28 November 2006; and

(2) was determined on the basis that the capital cost of the passenger vehicle for the purposes of the Taxation Act (R.S.Q., chapter I-3) included federal and provincial sales taxes.

618. (1) The Act is amended by inserting the following section after the heading of Division X of Chapter VI of Title I:

“**327.10.** For the purposes of this division, “distribution” has the meaning assigned by section 308.0.1 of the Taxation Act (chapter I-3).”

(2) Subsection 1 has effect from 17 November 2005.

619. (1) Section 328 of the Act is amended by striking out “resident in Québec” after “means another corporation”.

(2) Subsection 1 has effect from 17 November 2005.

620. (1) Sections 329.1 and 330 of the Act are replaced by the following sections:

“**329.1.** For the purposes of this division, “qualifying group” means

(1) a group of corporations, each member of which is closely related, within the meaning of sections 332 and 333, to each other member of the group; or

(2) a group of qualifying partnerships, or of qualifying partnerships and corporations, each member of which is closely related, within the meaning of sections 331.2 and 331.3, to each other member of the group.

“330. The expression “closely related group” means a group of corporations each member of which is a registrant resident in Québec that is closely related, within the meaning of sections 332 and 333, to each other member of the group.

For the purposes of this definition, an insurer that is not resident in Québec and has a permanent establishment in Québec is deemed to be resident in Québec.”

(2) Subsection 1 has effect from 17 November 2005.

621. (1) The Act is amended by inserting the following section after section 330:

“330.1. For the purposes of this division, “qualifying member” of a qualifying group means a registrant that is a corporation resident in Québec or a qualifying partnership and that

(1) is a member of the qualifying group; and

(2) last manufactured, produced, acquired or brought into Québec all or substantially all of its property for consumption, use or supply exclusively in the course of commercial activities of the registrant or, if the registrant has no property, all or substantially all of its supplies are taxable supplies.”

(2) Subsection 1 has effect from 17 November 2005.

622. (1) Section 331 of the Act is replaced by the following section:

“331. For the purposes of this division, “specified member” of a qualifying group means

(1) a qualifying member of the group; or

(2) a temporary member of the group during the course of the reorganization referred to in paragraph 5 of section 331.0.1.”

(2) Subsection 1 has effect from 17 November 2005.

623. (1) The Act is amended by inserting the following section after section 331:

“331.0.1. For the purposes of this division, “temporary member” of a qualifying group means a corporation

- (1) that is a registrant;
- (2) that is resident in Québec;
- (3) that is a member of the qualifying group;
- (4) that is not a qualifying member of the qualifying group;

(5) that receives a supply of property made in anticipation of a distribution made in the course of a reorganization described in paragraph *a* of section 308.3 of the Taxation Act (chapter I-3) from the distributing corporation referred to in that paragraph that is a qualifying member of the qualifying group;

(6) that, before receiving the supply, does not carry on any business or have any property; and

(7) the shares of which are transferred on the distribution.”

(2) Subsection 1 has effect from 17 November 2005.

624. Section 331.1 of the Act is amended by replacing “of sections 329.1 to 331.4 and 334 to 336” by “of this division”.

625. (1) Section 331.2 of the Act is amended

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

“**331.2.** For the purposes of this division, a particular qualifying partnership and another person that is a qualifying partnership or a corporation are closely related to each other at any time if, at that time,”;

(2) by replacing “if the other person is a qualifying partnership” in the portion of paragraph 1 before subparagraph *a* by “in the case where the other person is a qualifying partnership”;

(3) by replacing, in paragraph 1,

(a) subparagraph ii of subparagraph *a* by the following subparagraph:

“ii. a corporation, or a qualifying partnership, that is a member of a qualifying group of which the particular partnership is a member, or”;

(b) subparagraph i of subparagraph *b* by the following subparagraph:

“i. owns at least 90% of the value and number of the issued and outstanding shares, having full voting rights under all circumstances, of the capital stock of a corporation that is a member of a qualifying group of which the other person is a member, or”;

(4) by replacing “if the other person is a corporation” in the portion of paragraph 2 before subparagraph *a* by “in the case where the other person is a corporation”;

(5) by replacing, in paragraph 2,

(a) subparagraph ii of subparagraph *a* by the following subparagraph:

“ii. a corporation, or a qualifying partnership, that is a member of a qualifying group of which the particular partnership is a member, or”;

(b) the portion of subparagraph *b* before subparagraph i by the following:

“(b) at least 90% of the value and number of the issued and outstanding shares, having full voting rights under all circumstances, of the capital stock of a corporation are owned by”;

(c) subparagraph ii of subparagraph *c* by the following subparagraph:

“ii. a corporation, or a qualifying partnership, that is a member of a qualifying group of which the other person is a member, or”.

(2) Subsection 1 has effect from 17 November 2005.

626. Section 331.3 of the Act is amended by replacing “of sections 329.1 to 331.4 and 334 to 336” by “of this division”.

627. Section 331.4 of the Act is amended by replacing “of sections 329.1 to 331.3 and 334 to 336” in the portion before paragraph 1 by “of this division”.

628. (1) Section 332 of the Act is amended

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

“332. A particular corporation and another corporation are closely related to each other at any time if, at that time,

(1) not less than 90% of the value and number of the issued and outstanding shares of the capital stock of the other corporation, having full voting rights under all circumstances, are owned by”;

(2) by striking out the second paragraph.

(2) Subsection 1 has effect from 17 November 2005.

629. (1) Section 333 of the Act is replaced by the following section:

“**333.** If under section 332 two corporations are closely related to the same corporation, they are closely related to each other.”

(2) Subsection 1 has effect from 17 November 2005.

630. (1) Section 334 of the Act is amended, in the second paragraph,

(1) by striking out “of the supply” in subparagraph 2;

(2) by adding the following subparagraph after subparagraph 5:

“(6) a supply that is not a supply of property made in anticipation of a distribution made in the course of a reorganization described in paragraph *a* of section 308.3 of the Taxation Act (chapter I-3), if the recipient of the supply is a temporary member.”

(2) Subsection 1 applies in respect of a supply made after 16 November 2005.

631. (1) Division XIX of Chapter VI of Title I of the Act, comprising sections 350.24 to 350.42.2, is repealed.

(2) Subsection 1, when it repeals sections 350.24 to 350.28 and 350.39 to 350.42 of the Act, has effect from 1 May 2002 and applies to supplies for which consideration becomes due after 30 April 2002 or is paid after that date without having become due.

(3) In addition,

(1) when section 350.25 of the Act, repealed by subsection 1, has effect from 1 July 1992, the portion of that section before paragraph 1 is to be read as if “of this division” was replaced by “of sections 350.24 to 350.42”; and

(2) when section 350.25 of the Act, repealed by subsection 1, applies in respect of the supply of a beverage in a returnable container made after 1 January 1996, the portion of that section before paragraph 1 is, subject to subsection 4, to be read as follows:

“**350.25.** For the purposes of sections 350.24 to 350.42, where a person supplies a beverage in a returnable container in circumstances in which the person typically does not unseal the container,”.

(4) Paragraph 2 of subsection 3 does not apply if

(1) the supplier included, in determining the supplier’s net tax, a particular amount as or on account of tax that was computed on the total amount, excluding any tax prescribed for the purposes of section 52 of the Act or any

gratuity, paid or payable by the recipient in respect of the beverage and the container and, before 8 February 2002, the Minister of Revenue received an application for a rebate under section 400 of the Act of the portion of the particular amount attributable to the container; or

(2) the supplier included, in determining the supplier's net tax as reported in a return filed under Chapter VIII of Title I of the Act and received by the Minister of Revenue before 8 February 2002, an amount as or on account of tax in respect of the supply of the beverage and the container that was computed on an amount less than the total amount, excluding any tax prescribed for the purposes of section 52 of the Act or any gratuity, paid or payable by the recipient in respect of the beverage and the container.

(5) Despite subsection 2, for the purpose of applying sections 213, 350.42.1 and 350.42.2 of the Act to supplies of returnable containers for which consideration becomes due before 16 July 2002 or is paid before that date without having become due, subsection 1 is deemed not to have come into force.

(6) Subsection 1, when it repeals the heading of Division XIX of Chapter VI of Title I and sections 350.42.1 and 350.42.2 of the Act, applies in respect of a supply for which consideration becomes due after 15 July 2002 or is paid after that date without having become due.

(7) In addition,

(1) when section 350.42.1 of the Act, repealed by subsection 1, applies to the supply of a container made by a charity after 31 March 1998 and before 1 May 2002, the portion of the first paragraph of that section before subparagraph 1 is to be read as follows:

“350.42.1. A charity may deduct the amount determined under the second paragraph in determining the net tax for its reporting period, or for a subsequent reporting period, in which the charity is the recipient of a particular supply, other than a supply to which sections 75 and 75.1, 80 or 334 to 336 apply, made in Québec by way of sale of a used and empty returnable container that is a returnable container within the meaning of section 350.24, where”;

(2) when section 350.42.1 of the Act, repealed by subsection 1, applies to the supply of a container made by a charity after 30 April 2002, the portion of the first paragraph of that section before subparagraph 1 is to be read as follows:

“350.42.1. A charity may deduct the amount determined under the second paragraph in determining the net tax for its reporting period, or for a subsequent reporting period, in which the charity is the recipient of a particular supply, other than a supply to which sections 75 and 75.1, 80 or 334 to 336

apply, made in Québec by way of sale of a used and empty returnable container that is a returnable container within the meaning of section 350.42.3, where”.

632. (1) The Act is amended by inserting the following after section 350.42.2:

“DIVISION XIX.1

“RETURNABLE CONTAINER

“350.42.3. For the purposes of this division,

“applicable compulsory amount” for a returnable container of a particular class means the compulsory consumers’ refund for a returnable container of that class;

“compulsory consumers’ refund” for a returnable container of a particular class means the amount that, in respect of recycling, must be paid for a used and empty returnable container of that class to a person of a class that includes consumers;

“consumers’ recycler”, in respect of a returnable container of a particular class, means a person who, in the ordinary course of the person’s business, acquires used and empty returnable containers of that class from consumers for consideration;

“distributor” of a returnable container of a particular class means a person who supplies beverages in filled and sealed returnable containers of that class and charges a returnable container charge in respect of the returnable containers;

“recycler” of returnable containers of a particular class means

(1) a person who, in the ordinary course of the person’s business, acquires used and empty returnable containers of that class, or the material resulting from their compaction, for consideration; or

(2) a person who, in the ordinary course of the person’s business, pays consideration to a person referred to in paragraph 1 in compensation for that person acquiring used and empty returnable containers and paying consideration for those containers;

“recycling” means

(1) the return, redemption, reuse, destruction or disposal of

(a) returnable containers, or

(b) returnable containers and other goods; or

(2) the control or prevention of waste or the protection of the environment;

“refund”, at any time, means in relation to a returnable container of a particular class that is supplied used and empty, or that is filled with a beverage that is supplied, at that time, if there is an applicable compulsory amount for a returnable container of that class, that amount;

“returnable container” means a beverage container of a class of containers that

(1) are ordinarily acquired by consumers;

(2) when acquired by consumers, are ordinarily filled and sealed; and

(3) are ordinarily supplied used and empty by consumers for consideration;

“returnable container charge”, at any time, means

(1) in relation to a returnable container of a particular class containing a beverage that is supplied at that time, the amount that is charged by the supplier as an amount in respect of recycling;

(2) in relation to a filled and sealed returnable container containing a beverage that is held by a person at that time for consumption, use or supply, the amount in respect of the container that would be determined under paragraph 1 if the beverage was supplied at that time by or to the person; and

(3) in relation to a returnable container of a particular class in respect of which a recycler of returnable containers of that class makes at that time a supply of a service in respect of recycling to a distributor, or a recycler, of returnable containers of that class, the amount in respect of the container that would be determined under paragraph 1 if the container was filled and sealed and contained a beverage that would be supplied at that time;

“specified beverage retailer”, in respect of a returnable container of a particular class, means a registrant

(1) who, in the ordinary course of the registrant’s business, makes supplies (in this definition referred to as “specified supplies”) of beverages in returnable containers of that class to consumers in circumstances in which the registrant typically does not unseal the containers; and

(2) whose circumstance is not that all or substantially all of the supplies of used and empty returnable containers of that class that are gathered by the registrant at establishments at which the registrant makes specified supplies are of containers that the registrant acquired used and empty for consideration.

350.42.4. If a supplier makes a taxable supply, other than a zero-rated supply, of a beverage in a filled and sealed returnable container of a particular class in circumstances in which the supplier typically does not

unseal the container, and the supplier charges the recipient a returnable container charge in respect of the container, the consideration for the supply is deemed to be equal to the amount determined by the formula

A – B.

For the purposes of the formula in the first paragraph,

(1) A is the consideration for the particular supply as otherwise determined for the purposes of this Title; and

(2) B is the returnable container charge.

This section does not apply to a supply by a registrant of a beverage in a returnable container in respect of which the registrant is a specified beverage retailer, if the registrant elects not to deduct the amount of the returnable container charge in respect of the container in determining the consideration for the supply for the purposes of this Title.

“350.42.5. Subject to section 350.42.6, if a person makes a supply of a used and empty returnable container, or the material resulting from its compaction, the value of the consideration for the supply is deemed, for the purposes of this Title other than this division, to be nil.

“350.42.6. Section 350.42.5 does not apply

(1) for the purposes of sections 138.5 and 152; or

(2) to a supply made of a used and empty returnable container of a particular class, or the material resulting from its compaction, if the usual business practice of the recipient is to pay consideration for supplies of used and empty returnable containers of that class, or the material resulting from their compaction, that is determined based on the value of the material from which the containers are made or is otherwise determined based neither on the amount of the refund for the returnable containers nor on the amount of the returnable container charge in respect of filled and sealed returnable containers of that class containing beverages that are supplied.

“350.42.7. If a beverage in a filled and sealed returnable container in respect of which there is a returnable container charge is held at any time by a person for consumption, use or supply in the course of commercial activities of the person, the fair market value of the beverage at that time is deemed not to include the amount that would be determined as the refund for the container if the beverage were supplied by the person at that time in a filled and sealed container.

“350.42.8. A registrant shall, in determining the net tax of the registrant for a reporting period that includes a particular time, add the amount determined by the formula in the second paragraph if

(1) the registrant makes a supply of a beverage in a returnable container of a particular class in respect of which the registrant is a specified beverage retailer;

(2) the first and second paragraphs of section 350.42.4 apply in determining the value of the consideration for the supply; and

(3) the registrant makes at the particular time a supply of the returnable container used and empty for consideration without having acquired it used and empty for consideration.

The amount that a registrant is required to add in determining the net tax of the registrant under the first paragraph is determined by the formula

$$A \times B.$$

For the purposes of the formula,

(1) A is the rate of tax specified in the first paragraph of section 16; and

(2) B is the refund for a returnable container of that class.”

(2) Subsection 1 has effect from 1 May 2002 and applies to supplies for which consideration becomes due after 30 April 2002 or is paid after that date without having become due. However, section 350.42.5 of the Act, as enacted by subsection 1, does not apply to supplies for which consideration, determined without reference to that section, is paid or becomes due before 16 July 2002.

(3) Despite subsection 2, for the purpose of applying sections 213, 350.42.1 and 350.42.2 of the Act to supplies of returnable containers for which consideration becomes due before 16 July 2002 or is paid before that date without having become due, subsection 1 is deemed not to have come into force.

633. (1) Section 353.0.4 of the Act is amended by replacing paragraphs 4 and 5 by the following paragraphs:

“(4) the rebate is substantiated by a receipt for an amount that includes consideration, excluding the tax payable under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), totalling at least \$50, for taxable supplies, other than zero-rated supplies, in respect of which the person is otherwise eligible for a rebate under section 353.0.3; and

“(5) the application for a rebate relates to taxable supplies, other than zero-rated supplies, the total consideration for which, excluding the tax payable under subsection 1 of section 165 of the Excise Tax Act, is at least \$200.”

(2) Subsection 1 applies in respect of an application for a rebate filed after 30 June 2006.

634. (1) Section 357 of the Act is amended by replacing paragraphs 4.1 and 5 by the following paragraphs:

“(4.1) in the case of a rebate under section 351, the rebate is substantiated by a receipt for an amount that includes consideration, excluding the tax payable under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), totalling at least \$50, for taxable supplies, other than zero-rated supplies, in respect of which the person is otherwise eligible for a rebate under section 351; and

“(5) the application for a rebate relates to taxable supplies, other than zero-rated supplies, the total consideration for which, excluding the tax payable under subsection 1 of section 165 of the Excise Tax Act, is at least \$200;”.

(2) Subsection 1 applies in respect of an application for a rebate filed after 30 June 2006.

635. Section 357.2 of the Act is amended

(1) by replacing “liés” in subparagraph 1 of the first paragraph in the French text by “relatifs”;

(2) by striking out “the convention facility or” in subparagraph *b* of subparagraph 1 of the second paragraph.

636. Section 357.4 of the Act is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) the tax paid by the organizer calculated on that part of the consideration for the supply or on that part of the value of property that is reasonably attributable to the convention facility or related convention supplies other than property or services that are food or beverages or are supplied under a contract for catering; and

“(2) 50% of the tax paid by the organizer calculated on that part of the consideration for the supply or on that part of the value of property that is reasonably attributable to related convention supplies that are food or beverages or are supplied under a contract for catering.”

637. (1) The Act is amended by inserting the following section after section 357.5:

“**357.5.0.1.** If, in accordance with section 357.3 or 357.5, a registrant pays to, or credits in favour of, a person an amount on account of a rebate and, in determining the registrant’s net tax for a reporting period, claims a deduction under section 455.1 in respect of the amount paid or credited, the registrant shall file with the Minister prescribed information in respect of the amount in

the form and manner prescribed by the Minister on or before the day on which the registrant's return under Chapter VIII for the reporting period in which the amount is deducted is required to be filed."

(2) Subsection 1 applies in respect of a supply relating to a foreign convention in respect of which the tax provided for in Title I of the Act becomes payable after 31 March 2007 and for which the supplier claimed an amount as a deduction under section 455.1 of the Act in respect of an amount the supplier paid to, or credited in favour of, a person after 31 March 2007.

638. (1) Section 362.3 of the Act is amended by replacing "\$5,607" in subparagraph 2 of the first paragraph by "\$5,573".

(2) Subsection 1 applies to a rebate in respect of a supply by way of sale of a residential complex in respect of which ownership was transferred after 31 December 2007, 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 6% or 7% in respect of the supply of the residential complex.

639. (1) Section 370.0.1 of the Act is amended by replacing "\$256,388" in subparagraph 3 of the first paragraph by "\$253,969".

(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 31 December 2007, 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 6% or 7% in respect of the supply referred to in paragraph *d* of subsection 2 of section 254.1 of the Excise Tax Act.

640. (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 \$225,750, the amount determined by the formula

$$[2.47\% \times (A - B)] + (7.5\% \times B); \text{ and}$$

"(2) if the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1 is more than \$225,750 but less than \$253,969, the amount determined by the formula

$$\{[2.47\% \times (A - B)] \times [(\$253,969 - C)/\$28,219]\} + (7.5\% \times B).";$$

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

“For the purposes of this section, the amount obtained by multiplying 2.47% by the difference between A and B may not exceed \$5,573.”

(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 31 December 2007, 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 6% or 7% in respect of the supply referred to in paragraph *d* of subsection 2 of section 254.1 of the Excise Tax Act.

641. (1) Section 370.3.1 of the Act is amended by replacing “\$256,388” by “\$253,969”.

(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 31 December 2007, 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 6% or 7% in respect of the supply referred to in paragraph *d* of subsection 2 of section 254.1 of the Excise Tax Act.

642. (1) Section 370.5 of the Act is amended by replacing “\$256,388” in paragraph 4 by “\$253,969”.

(2) Subsection 1 applies for the purpose of computing the rebate in respect of a supply made by a cooperative housing corporation to a particular individual of a share of the capital stock of the corporation, if the particular 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 particular individual, an individual that is related to the particular individual or a former spouse of the particular individual and the rebate application is filed after 31 December 2007, unless the corporation paid tax calculated at the rate of 6% or 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.

643. (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 \$225,750, the amount determined by the formula

$$[2.47\% \times (A - B)] + (7.5\% \times B); \text{ and}$$

“(2) if the total consideration is more than \$225,750 but less than \$253,969, the amount determined by the formula

$$\{\$5,573 \times [(\$253,969 - A)/\$28,219]\} + (7.5\% \times B).”;$$

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

“For the purposes of this section, the amount obtained by multiplying 2.47% by the difference between A and B may not exceed \$5,573.”

(2) Subsection 1 applies for the purpose of computing the rebate in respect of a supply made by a cooperative housing corporation to a particular individual of a share of the capital stock of the corporation, if the particular 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 particular individual, an individual that is related to the particular individual or a former spouse of the particular individual and the rebate application is filed after 31 December 2007, unless the corporation paid tax calculated at the rate of 6% or 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.

644. (1) Section 370.8 of the Act is amended by replacing “\$256,388” by “\$253,969”.

(2) Subsection 1 applies for the purpose of computing the rebate in respect of a supply made by a cooperative housing corporation to a particular individual of a share of the capital stock of the corporation, if the particular 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 particular individual, an individual that is related to the particular individual or a former spouse of the particular individual and the rebate application is filed after 31 December 2007, unless the corporation paid tax calculated at the rate of 6% or 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.

645. (1) Section 370.10 of the Act is amended by replacing the third and fourth paragraphs by the following paragraphs:

“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 subsection 1 of section 165 of the Excise Tax Act was paid at the rate of 5%, \$5,573;

(2) in the case where all or substantially all of the tax was paid at a time when the tax payable under subsection 1 of section 165 of the Excise Tax Act was paid at the rate of 6%, \$5,607;

(3) in the case where all of the tax was paid at a time when the tax payable under subsection 1 of section 165 of the Excise Tax Act was paid at the rate of 7%, \$5,642; and

(4) in any other case, the amount determined by the formula

$$(D \times \$69) + (E \times \$34) + \$5,573.$$

“For the purposes of the formula in subparagraph 4 of the third paragraph,

(1) D is the percentage that corresponds to the extent to which the tax was paid at a time when the tax payable under subsection 1 of section 165 of the Excise Tax Act was paid at the rate of 7%; and

(2) E is the percentage that corresponds to the extent to which the tax was paid at a time when the tax payable under subsection 1 of section 165 of the Excise Tax Act was paid at the rate of 6%.”

(2) Subsection 1 applies to a rebate in respect of a residential complex for which an application is filed with the Minister after 31 December 2007.

646. (1) Section 370.12 of the Act is replaced by the following section:

“370.12. An individual is entitled to the rebate under section 370.9 in respect of a residential complex only if the individual files an application for the rebate on or before

(1) the day that is two years after the earliest of

(a) the day that is two years after the day the residential complex is first occupied in the manner described in subparagraph *a* of paragraph 3 of section 370.9;

(b) the day ownership of the residential complex is transferred as described in subparagraph *b* of paragraph 3 of section 370.9; and

(c) the day construction or substantial renovation of the residential complex is substantially completed; or

(2) any day after the day provided for in paragraph 1 as the Minister may determine.”

(2) Subsection 1 has effect from 20 December 2002.

647. (1) Section 378.7 of the Act is amended by replacing “\$5,607” in subparagraph 1 of the second paragraph by “\$5,573”.

(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 31 December 2007, unless the agreement is evidenced in writing and was entered into before 31 October 2007; 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 31 December 2007.

648. (1) Section 378.9 of the Act is amended by replacing “\$5,607” in subparagraph 1 of the second paragraph by “\$5,573”.

(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 31 December 2007, 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 31 October 2007;

(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; or

(3) another agreement was entered into before 31 October 2007 by the builder and another person, and that other agreement was not terminated before 1 January 2008 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.

649. (1) Section 378.11 of the Act is amended by replacing “\$5,607” in subparagraph 1 of the second paragraph by “\$5,573”.

(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 31 December 2007, unless the agreement is evidenced in writing and was entered into before 31 October 2007; 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 31 December 2007.

650. (1) Section 379 of the Act is amended by replacing paragraph 2 by the following paragraph:

“(2) the tax that is or would be, but for sections 75.1, 75.3 to 75.9 and 80, payable in respect of the taxable supply.”

(2) Subsection 1 has effect from 28 June 1999.

651. (1) Section 382.1 of the Act is replaced by the following section:

“**382.1.** For the purposes of this subdivision, “qualifying motor vehicle” means a motor vehicle that is equipped with a device designed exclusively to assist in placing a wheelchair in the vehicle without having to collapse the wheelchair or with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability.”

(2) Subsection 1 has effect,

(1) in the case of the supply or bringing into Québec of a qualifying motor vehicle equipped with a device designed exclusively to assist in placing a wheelchair in the vehicle, from 11 December 1992 if the recipient is an individual and from 24 April 1996 if the recipient is a person other than an individual; and

(2) in the case of the supply or bringing into Québec of a qualifying motor vehicle equipped with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability, from 4 April 1998.

652. (1) Section 382.2 of the Act is amended by striking out paragraph 1.

(2) Subsection 1 has effect,

(1) in the case of the supply of a qualifying motor vehicle equipped with a device designed exclusively to assist in placing a wheelchair in the vehicle, from 11 December 1992 if the recipient is an individual and from 24 April 1996 if the recipient is a person other than an individual; and

(2) in the case of the supply of a qualifying motor vehicle equipped with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability, from 4 April 1998.

(3) Despite paragraph 4 of section 382.2 of the Act, a person has four years after 27 November 2006 to file an application for a rebate under that section with the Minister of Revenue in respect of tax that became payable before 27 November 2006 in respect of the supply of a qualifying motor vehicle other than a qualifying motor vehicle that was never used as capital property or held otherwise than for supply in the ordinary course of business at any time after it was equipped with a device described in section 382.1 of the Act and before it was acquired by the person.

(4) The application referred to in subsection 3 may, despite the second paragraph of section 403 of the Act, be the second application of a person for the rebate if, before 27 November 2006, the person had made an application for the rebate in respect of which an assessment has been made.

653. (1) Section 382.6 of the Act is amended by striking out paragraph 4.

(2) Subsection 1 has effect,

(1) in the case of the bringing into Québec of a qualifying motor vehicle equipped with a device designed exclusively to assist in placing a wheelchair in the vehicle, from 11 December 1992 if the recipient is an individual and from 24 April 1996 if the recipient is a person other than an individual; and

(2) in the case of the bringing into Québec of a qualifying motor vehicle equipped with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability, from 4 April 1998.

(3) Despite paragraph 6 of section 382.6 of the Act, a person has four years after 27 November 2006 to file an application for a rebate under that section with the Minister of Revenue in respect of tax that became payable before 27 November 2006 in respect of the bringing into Québec of a qualifying motor vehicle other than a qualifying motor vehicle that was not used after it was acquired by the recipient and before it was brought into Québec, except to the extent reasonably necessary to deliver the vehicle to a supplier of a service to be performed on it or to bring it into Québec.

(4) The application referred to in subsection 3 may, despite the second paragraph of section 403 of the Act, be the second application of a person for the rebate if, before 27 November 2006, the person has made an application for the rebate in respect of which an assessment has been made.

654. (1) Section 382.7 of the Act is amended by replacing “registrant” in the portion before paragraph 1 by “supplier”.

(2) Subsection 1 has effect,

(1) in the case of the supply of a qualifying motor vehicle equipped with a device designed exclusively to assist in placing a wheelchair in the vehicle, from 11 December 1992 if the recipient is an individual and from 24 April 1996 if the recipient is a person other than an individual; and

(2) in the case of the supply of a qualifying motor vehicle equipped with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability, from 4 April 1998.

(3) Despite paragraph 4 of section 382.2 of the Act, a person has four years after 27 November 2006 to file an application for a rebate under that section with the Minister of Revenue in respect of tax that became payable before 27 November 2006 in respect of the supply of a qualifying motor vehicle other than a qualifying motor vehicle that was never used as capital property or held otherwise than for supply in the ordinary course of business at any time after it was equipped with a device described in section 382.1 of the Act and before it was acquired by the person.

(4) The application referred to in subsection 3 may, despite the second paragraph of section 403 of the Act, be the second application of a person for the rebate if, before 27 November 2006, the person has made an application for the rebate in respect of which an assessment has been made.

655. (1) Section 382.10 of the Act is amended by replacing “\$1,000” by “\$2,000”.

(2) Subsection 1 applies in respect of a supply, or of the bringing into Québec, of a vehicle after 20 February 2007 and before 1 January 2009.

656. (1) Section 382.11 of the Act is amended

(1) by replacing “within” in the portion of paragraph 2 before subparagraph *a* by “not later than”;

(2) by replacing “\$1,000” in subparagraph *a* of paragraph 2 by “\$2,000”;

(3) by adding the following paragraph:

“Despite subparagraph *a* of subparagraph 2 of the first paragraph, the recipient may file an application to obtain an amount of \$1,000, as a portion of the rebate to which the recipient is entitled under section 382.9, as of the day on which the total referred to in that subparagraph *a* is equal to or greater than that amount.”

(2) Paragraph 1 of subsection 1 applies in respect of a supply, or of the bringing into Québec, of a vehicle after 23 March 2006 and before 1 January 2009.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of a supply, or of the bringing into Québec, of a vehicle after 20 February 2007 and before 1 January 2009.

657. (1) Section 383 of the Act is amended by replacing subparagraph *a* of paragraph 1 of the definition of “non-refundable input tax charged” by the following subparagraph:

“(a) tax in respect of the supply or bringing into Québec of the property or service that became payable by the person during the period or that was paid by the person during the period without having become payable, other than tax that is deemed to have been paid by the person.”

(2) Subsection 1 has effect from 1 May 2002.

658. (1) Section 411 of the Act is amended by adding the following subparagraphs after subparagraph 2 of the first paragraph:

“(3) is the recipient of a qualifying supply, within the meaning of section 75.3, or of a supply that would be a qualifying supply if the recipient were a registrant, and the recipient files an election under section 75.4 with the Minister in respect of the qualifying supply before the latest of the dates referred to in paragraph 1 of section 75.9; or

“(4) is a corporation that would be a temporary member, within the meaning of section 331.0.1, but for paragraph 1 of that section.”

(2) Subsection 1, when it enacts

(1) subparagraph 3 of the first paragraph of section 411 of the Act, has effect from 28 June 1999; and

(2) subparagraph 4 of the first paragraph of section 411 of the Act, has effect from 17 November 2005.

659. (1) Section 433.2 of the Act is amended, in the second paragraph,

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

“(c) the total of all amounts each of which is an amount in respect of supplies of immovables or capital property made by way of sale by or to the charity that are required under section 446 or 449 to be added in determining the net tax for the particular reporting period; and”;

(2) by striking out subparagraph *b.1* of subparagraph 2.

(2) Paragraph 1 of subsection 1 applies, for the purpose of determining the net tax of a charity, in respect of a reporting period that begins after 31 December 1996.

(3) Paragraph 2 of subsection 1 applies, for the purpose of determining the net tax of a charity, in respect of a reporting period that begins after the last reporting period of the charity that ends within four years after the reporting period of the charity that includes 15 July 2002.

660. (1) The Act is amended by inserting the following section after the heading of subdivision 3 of Division III of Chapter VIII of Title I:

“**443.1.** For the purposes of this subdivision, “reporting entity” for a supply means

(1) if an election has been made under section 41.0.1 in respect of the supply, the person who is required, under that section, to include the tax collectible in respect of the supply in determining the person’s net tax; and

(2) in any other case, the supplier.”

(2) Subsection 1 has effect from 24 April 1996.

661. (1) Section 444 of the Act is replaced by the following section:

“**444.** If a supplier has made a taxable supply (other than a zero-rated supply) for consideration to a recipient with whom the supplier was dealing at arm’s length, it is established that all or a part of the total of the consideration and tax payable in respect of the supply has become a bad debt and the supplier at any time writes off the bad debt in the supplier’s books of account, the reporting entity for the supply may, in determining the reporting entity’s net tax for the reporting period in which the bad debt is written off or for a subsequent reporting period, deduct the amount determined by the formula in the second paragraph.

The amount that may be deducted by the reporting entity under the first paragraph is determined by the formula

$$A \times B/C.$$

For the purposes of this formula,

(1) A is the tax payable in respect of the supply;

(2) B is the total of the consideration and tax remaining unpaid in respect of the supply that was written off at that time as a bad debt; and

(3) C is the total of the consideration and tax payable in respect of the supply.”

(2) Subsection 1 applies in respect of a supply made after 23 April 1996.

662. (1) The Act is amended by inserting the following section after section 444:

“**444.1.** A reporting entity may deduct an amount under section 444 in respect of a supply if

(1) the tax collectible in respect of the supply is included in determining the amount of net tax reported in the reporting entity’s return filed under this chapter for the reporting period in which the tax became collectible; and

(2) all net tax remittable, if any, as reported in that return is remitted.”

(2) Subsection 1 applies in respect of a supply made after 23 April 1996.

663. (1) Sections 446 and 446.1 of the Act are replaced by the following sections:

“**446.** If all or part of a bad debt in respect of which a person has made a deduction under this subdivision is recovered at any time, the person shall, in determining net tax for the reporting period in which the bad debt or that part is recovered, add the amount determined by the formula

$$A \times B/C.$$

For the purposes of this formula,

(1) A is the amount of the bad debt recovered at that time;

(2) B is the tax payable in respect of the supply to which the bad debt relates; and

(3) C is the total of the consideration and tax payable in respect of the supply.

“**446.1.** A person may not claim a deduction under this subdivision in respect of a bad debt relating to a supply unless the deduction is claimed in a return under this chapter filed within four years after the day on which the person was required to file the return under this chapter for the reporting period in which the supplier has written off the bad debt in the supplier’s books of account.”

(2) Subsection 1, when it replaces section 446 of the Act, applies in respect of a bad debt relating to a supply made after 23 April 1996.

(3) Subsection 1, when it replaces section 446.1 of the Act, applies in respect of a bad debt relating to a supply made after 23 April 1996. However, when a deduction is claimed by a person under section 445 of the Act, as that section applied, before being repealed, to an account receivable transferred to the person before 1 January 2000, section 446.1 of the Act is to be read as if “the supplier has written off” was replaced by “the person has written off”.

(4) Despite section 446.1 of the Act, if a supplier and a registrant acting as mandatary of the supplier have jointly made an election under section 41.0.1 of the Act in respect of a supply made before 20 December 2002 and the supplier writes off a bad debt relating to the supply in the supplier’s books of account at any time before 21 December 2002, the registrant may claim a deduction under section 444 of the Act, in respect of the bad debt written off in a return filed under Chapter VIII of Title I of the Act and received by the Minister of Revenue on or before the later of

(a) the day that is one year after 20 December 2002; and

(b) the day that is four years after the day on which the registrant was required to file a return for the registrant’s reporting period in which the bad debt was written off.

664. (1) Section 455.1 of the Act is amended by striking out “356,” in the portion before paragraph 1.

(2) Subsection 1 applies in respect of the supply of a short-term accommodation, camping accommodation or tour package including such a short-term accommodation or camping accommodation

(1) for which all of the consideration becomes due after 31 October 2001 and is not paid on or before that date; or

(2) for which all or part of the consideration becomes due before 1 November 2001 or is paid before that date, if all the short-term accommodations made available in connection with such supplies are intended to be occupied after 31 October 2001.

665. (1) The Act is amended by inserting the following section after section 455.1:

“455.2. If a registrant is required to file prescribed information in accordance with section 357.5.0.1 in respect of an amount claimed as a deduction under section 455.1 in respect of an amount paid or credited on account of a rebate, the following rules apply:

(1) in the case where the registrant files the information on a day (in this section referred to as the “filing day”) that is after the day on which the registrant is required to file a return under Chapter VIII for the reporting period in which the registrant claimed the deduction under section 455.1 in respect of the amount paid or credited and before the particular day described in the second paragraph, the registrant shall, in determining the net tax for the reporting period of the registrant that includes the filing day, add an amount equal to interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31), on the amount claimed as a deduction under section 455.1 computed for the period beginning on the day on which the registrant was required to file the prescribed information under section 357.5.0.1 and ending on the filing day; and

(2) in the case where the registrant fails to file the information before the particular day, the registrant shall, in determining the net tax for the reporting period of the registrant that includes the particular day, add an amount equal to the total of the amount claimed as a deduction under section 455.1 and interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu, on that amount computed for the period beginning on the day on which the registrant was required to file the information under section 357.5.0.1 and ending on the day on which the registrant is required under section 468 to file a return for the reporting period of the registrant that includes the particular day.

For the purposes of the first paragraph, the particular day is the earlier of

(1) the day that is four years after the day on which the registrant was required under section 468 to file a return for the period; and

(2) the day prescribed by the Minister in a formal demand to file information.”

(2) Subsection 1 applies in respect of an amount claimed as a deduction under section 455.1 of the Act, in respect of an amount that is paid to, or credited in favour of, a person after 31 March 2007 and that relates to a supply for which tax under Title I of the Act becomes payable after 31 March 2007.

666. (1) Section 456 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

“**456.** If, in a taxation year of a registrant, tax becomes payable, or is paid without having become payable, by the registrant in respect of supplies of a passenger vehicle made under a lease and the total of the consideration for the supplies that would be deductible in computing the registrant’s income for the year for the purposes of the Taxation Act (chapter I-3), if the registrant were a taxpayer under that Act and that Act were read without reference to its section 421.6, exceeds the amount in respect of that consideration that would be deductible in computing the registrant’s income for the year for the purposes of that Act, if the registrant were a taxpayer under that Act and

the formulas in sections 99R2 and 421.6R1 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) were read without reference to B, there must be added in determining the net tax for the appropriate reporting period of the registrant an amount determined by the formula”.

(2) Subsection 1 applies in respect of a reporting period that ends after 27 November 2006 and of a reporting period that ends before 28 November 2006, unless

(1) an amount was added, in accordance with sections 456 and 457 of the Act, in determining the net tax for the reporting period;

(2) the amount was determined on the basis that the capital cost of the passenger vehicle for the purposes of the Taxation Act (R.S.Q., chapter I-3) included federal and provincial sales taxes; and

(3) the return for the reporting period was filed under Chapter VIII of Title I of the Act before 28 November 2006.

667. (1) Sections 457.3 and 457.4 of the Act are replaced by the following sections:

“457.3. If a registrant has received a zero-rated supply of a continuous transmission commodity referred to in section 191.3.2 and the commodity is neither shipped outside Québec, as described in subparagraph 1 of the first paragraph of section 191.3.2, nor supplied, as described in subparagraph 2 of the first paragraph of section 191.3.2, by the registrant, the registrant shall, in determining the net tax for the reporting period of the registrant that includes the earliest day on which tax would, but for section 191.3.2, have become payable in respect of the supply, add an amount equal to interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31), on the amount of tax that would have been payable in respect of the supply if it were not a zero-rated supply, computed for the period beginning on that earliest day and ending on the day on or before which the return under section 468 for that reporting period is required to be filed.

“457.4. If a registrant has received a supply of property, except a zero-rated supply other than the zero-rated supply referred to in section 179.1, from a supplier to whom the registrant has provided a shipping certificate, within the meaning of section 427.3, for the purposes of that supply and an authorization of the registrant to use the certificate was not in effect at the time the supply was made or the registrant did not ship the property outside Québec in the circumstances described in paragraphs 2 to 4 of section 179, the registrant shall, in determining the net tax for the reporting period of the registrant that includes the earliest day on which tax in respect of the supply became payable or would have become payable if the supply were not a zero-rated supply, add an amount equal to interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31), on the amount of tax that was payable or would have been payable in respect of

the supply if it were not a zero-rated supply, computed for the period beginning on that earliest day and ending on the day on or before which the return under section 468 for that reporting period is required to be filed.”

(2) Subsection 1, when it replaces section 457.3 of the Act, applies in respect of the supply of a continuous transmission commodity made to a registrant in respect of which tax would have, but for section 191.3.2 of the Act, first become payable on a particular day that is in a reporting period of the registrant for which the return under section 468 of the Act is required to be filed on or before a day that is after 31 March 2007. However, when the particular day is before 1 April 2007 and the day on which the return for the reporting period that includes the particular day is required to be filed is on or before a date that is after 31 March 2007, section 457.3 of the Act is to be read as follows:

“457.3. If a registrant has received a zero-rated supply of a continuous transmission commodity referred to in section 191.3.2 and the commodity is neither shipped outside Québec, as described in subparagraph 1 of the first paragraph of section 191.3.2, nor supplied, as described in subparagraph 2 of the first paragraph of section 191.3.2, by the registrant, the registrant shall, in determining the net tax of the registrant for the reporting period that includes the earliest day on which tax would, but for section 191.3.2, have become payable in respect of the supply, add an amount equal to the total of

(1) interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31) plus 4% per year compounded daily, on the total amount of tax that would have been payable in respect of the supply if it were not a zero-rated supply, computed for the period beginning on that earliest day and ending on 31 March 2007; and

(2) interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu, on the amount of tax that would have been payable in respect of the supply if it were not a zero-rated supply, plus the interest referred to in paragraph 1, computed for the period beginning on 1 April 2007 and ending on the day on or before which the return under section 468 for that reporting period is required to be filed.”

(3) Subsection 1, when it replaces section 457.4 of the Act, applies in respect of a supply of property made to a registrant in respect of which tax first became payable, or would have first become payable if the supply were not a zero-rated supply, on a particular day that is in a reporting period of the registrant for which the return under section 468 of the Act is required to be filed on or before a day that is after 31 March 2007. However, when the particular day is before 1 April 2007 and the day on which the return for the reporting period that includes the particular day is required to be filed is on or before a date that is after 31 March 2007, section 457.4 of the Act is to be read as follows:

“457.4. If a registrant has received a supply of property, except a zero-rated supply other than the zero-rated supply referred to in section 179.1, from a supplier to whom the registrant has provided a shipping certificate, within the meaning of section 427.3, for the purposes of that supply and an authorization of the registrant to use the certificate was not in effect at the time the supply was made or the registrant did not ship the property outside Québec in the circumstances described in paragraphs 2 to 4 of section 179, the registrant shall, in determining the net tax for the reporting period of the registrant that includes the earliest day on which tax in respect of the supply became payable or would have become payable if it were not a zero-rated supply, add an amount equal to the total of

(1) interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31) plus 4% per year compounded daily, on the total amount of tax that was payable or would have been payable in respect of the supply if it were not a zero-rated supply, computed for the period beginning on that earliest day and ending on 31 March 2007; and

(2) interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu, on the amount of tax that was payable or would have been payable in respect of the supply if it were not a zero-rated supply, plus the interest referred to in paragraph 1, computed for the period beginning on 1 April 2007 and ending on the day on or before which the return under section 468 for that reporting period is required to be filed.”

668. (1) Section 457.5 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

“(2) B is the rate of interest prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31) that is in effect on the last day of that first reporting period.”

(2) Subsection 1 applies in respect of any reporting period of a registrant following a fiscal year of the registrant that ends after 31 March 2007. However, when the fiscal year of the registrant includes 1 April 2007, section 457.5 of the Act is to be read as follows:

“457.5. Where an authorization granted to a registrant to use a shipping certificate, within the meaning of section 427.3, is deemed to have been revoked under section 427.7 from the day after the last day of a fiscal year of the registrant, the registrant shall, in determining the net tax for the first reporting period of the registrant following that fiscal year, add the total of all amounts each of which is determined by the formula

$$A \times B/12.$$

For the purposes of the formula,

(1) A is

(a) the product obtained when 7.5% is multiplied by an amount of consideration that was paid or became payable before 1 April 2007 by the registrant for a supply made in Québec of an item of inventory acquired by the registrant in the year that is a zero-rated supply only because it is referred to in section 179.1, other than a supply in respect of which the registrant is required under section 457.4 to add an amount in determining net tax for any reporting period, or

(b) the product obtained when 7.5% is multiplied by an amount of consideration not included in subparagraph *a* that was paid or became payable after 31 March 2007 by the registrant for a supply made in Québec of an item of inventory acquired by the registrant in the year that is a zero-rated supply only because it is referred to in section 179.1, other than a supply in respect of which the registrant is required under section 457.4 to add an amount in determining net tax for any reporting period; and

(2) B is

(a) in the case where subparagraph *a* of subparagraph 1 applies, the total of 4% and the rate of interest prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31), expressed as a percentage per year, that is in effect on the last day of that first reporting period, and

(b) in the case where subparagraph *b* of subsection 1 applies, the rate of interest prescribed under section 28 of the Act respecting the Ministère du Revenu that is in effect on the last day of that first reporting period.”

669. (1) Section 457.6 of the Act is replaced by the following section:

“457.6. If a registrant has received a supply of property, except a zero-rated supply other than the zero-rated supply referred to in section 179.2, from a supplier to whom the registrant has provided a shipping distribution centre certificate, within the meaning of section 350.23.7, for the purposes of that supply and an authorization of the registrant to use the certificate was not in effect at the time the supply was made or the property was not acquired by the registrant for use or supply as domestic inventory or as added property, within the meaning assigned to those expressions by section 350.23.1, in the course of commercial activities of the registrant, the registrant shall, in determining the net tax for the reporting period of the registrant that includes the earliest day on which tax in respect of the supply became payable or would have become payable if the supply were not a zero-rated supply, add an amount equal to interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31), on the amount of tax that was payable or that would have been payable in respect of the supply if it were not a zero-rated supply, computed for the period beginning on that earliest day and ending on the day on or before which the return under section 468 for that reporting period is required to be filed.”

(2) Subsection 1 applies in respect of a supply of property made to a registrant in respect of which tax first became payable, or would have first become payable if the supply were not a zero-rated supply, on a particular day that is in a reporting period of the registrant for which the return under section 468 of the Act is required to be filed on or before a day that is after 31 March 2007. However, when the particular day is before 1 April 2007 and the day on which the return for the reporting period that includes the particular day is required to be filed is on or before a date that is after 31 March 2007, section 457.6 of the Act is to be read as follows:

“457.6. If a registrant has received a supply of property, except a zero-rated supply other than the zero-rated supply referred to in section 179.2, from a supplier to whom the registrant has provided a shipping distribution centre certificate, within the meaning of section 350.23.7, for the purposes of that supply and an authorization of the registrant to use the certificate was not in effect at the time the supply was made or the property was not acquired by the registrant for use or supply as domestic inventory or as added property, within the meaning assigned to those expressions by section 350.23.1, in the course of commercial activities of the registrant, the registrant shall, in determining the net tax for the reporting period of the registrant that includes the earliest day on which tax in respect of the supply became payable or would have become payable if the supply were not a zero-rated supply, add an amount equal to the total of

(1) interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31) plus 4% per year compounded daily, on the total amount of tax that was payable or that would have been payable in respect of the supply if it were not a zero-rated supply, computed for the period beginning on that earliest day and ending on 31 March 2007; and

(2) interest, at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu, on the amount of tax that was payable or that would have been payable in respect of the supply if it were not a zero-rated supply, plus the interest referred to in paragraph 1, computed for the period beginning on 1 April 2007 and ending on the day on or before which the return under section 468 for that reporting period is required to be filed.”

670. (1) Section 457.7 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

“(2) B is the rate of interest prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31) that is in effect on the last day of that first reporting period.”

(2) Subsection 1 applies in respect of any reporting period of a registrant following a fiscal year of the registrant that ends after 31 March 2007. However, when the fiscal year of the registrant includes 1 April 2007, section 457.7 of the Act is to be read as follows:

“457.7. Where an authorization granted to a registrant under section 350.23.7 is in effect at any time in a fiscal year of the registrant and the shipping revenue percentage of the registrant, as defined in section 350.23.1, for that year is less than 90% or the circumstances described in paragraph 1 or 2 of section 350.23.11 exist in respect of the year, the registrant shall, in determining the net tax for the first reporting period of the registrant following the year, add the total of all amounts each of which is determined by the formula

$$A \times B/12.$$

For the purposes of the formula,

(1) A is

(a) the product obtained when 7.5% is multiplied by an amount of consideration that was paid or became payable before 1 April 2007 by the registrant for a supply made in Québec of property acquired by the registrant in the year that is a zero-rated supply only because it is referred to in section 179.2, other than a supply in respect of which the registrant is required under section 457.6 to add an amount in determining net tax for any reporting period, or

(b) the product obtained when 7.5% is multiplied by an amount of consideration not included in subparagraph *a* that was paid or became payable after 31 March 2007 by the registrant for a supply made in Québec of property acquired by the registrant in the year that is a zero-rated supply only because it is referred to in section 179.2, other than a supply in respect of which the registrant is required under section 457.6 to add an amount in determining net tax for any reporting period; and

(2) B is

(a) in the case where subparagraph *a* of subparagraph 1 applies, the total of 4% and the rate of interest prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31), expressed as a percentage per year, that is in effect on the last day of that first reporting period, and

(b) in the case where subparagraph *b* of subparagraph 1 applies, the rate of interest prescribed under section 28 of the Act respecting the Ministère du Revenu that is in effect on the last day of that first reporting period.”

671. (1) Sections 458.0.4 and 458.0.5 of the Act are replaced by the following sections:

“458.0.4. If a person fails to pay all of an instalment payable by the person under section 458.0.1 within the time specified in that section, the person shall pay, on the amount of the instalment not paid, interest at the rate prescribed under section 28 of the Act respecting the Ministère du

Revenu (chapter M-31), computed for the period beginning on the day of expiry of that time and ending on the earlier of

- (1) the day the total of the amount and interest is paid; and
- (2) the day on which the tax on account of which the instalment was payable is required to be remitted.

“458.0.5. Despite section 458.0.4, the total interest payable by a person under that section for the period beginning on the first day of a reporting period for which an instalment on account of tax is payable and ending on the day on which the tax on account of which the instalment was payable is required to be remitted must not exceed the amount, if any, by which the amount of interest that would be payable under section 458.0.4 for the period by the person if no amount were paid by the person on account of instalments payable in the period exceeds the total of all amounts each of which is an amount of interest at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31), computed on an instalment of tax paid for the period beginning on the day of that payment and ending on the day on which the tax on account of which the instalment was payable is required to be remitted.”

(2) Subsection 1, when it replaces section 458.0.4 of the Act, applies in respect of an instalment payable by a person after 31 March 2007. However, for the purpose of computing a penalty or interest in respect of an instalment that the person is required to pay under section 458.0.1 of the Act before 1 April 2007 and that the person has not paid before that day, section 458.0.4 of the Act is to be read as follows:

“458.0.4. A person who has not paid an amount referred to in section 458.0.1 within the time specified

(1) shall pay interest at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31) on that amount and incurs a penalty of 6% per year, compounded daily, for the period beginning on the date of expiry of the time allowed for paying that amount and ending on 31 March 2007; and

(2) shall pay interest at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu on the total of the amount of the instalment that remains unpaid on 31 March 2007, plus the interest and penalty, if any, provided for in paragraph 1, for the period beginning on 1 April 2007 and ending on the earlier of

(a) the day the total of the amount of the instalment, interest and penalty is paid, and

(b) the day on which the tax on account of which the instalment was payable is required to be remitted.”

(3) Subsection 1, when it replaces section 458.0.5 of the Act, applies in respect of a reporting period of a person that begins after 31 March 2007. However, if the person is required to pay an instalment under section 458.0.1 of the Act before 1 April 2007, but fails to pay the instalment before the expiry of the time specified in section 458.0.1 of the Act and is required to remit the tax on account of which the instalment was payable on or before that date or a subsequent date, for the purpose of computing a penalty or interest applicable in respect of the instalment, section 458.0.5 is to be read as follows:

“458.0.5. Despite section 458.0.4, the total interest payable by a person under that section for the period beginning on the first day of a reporting period for which an instalment on account of tax is payable and ending on the day on which the tax on account of which the instalment was payable is required to be remitted must not exceed the amount, if any, by which the total of the interest and penalties that would be payable under section 458.0.4 for the period by the person if no amount were paid by the person on account of instalments payable in the period exceeds the total of all amounts each of which is

(1) an amount of interest at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu (chapter M-31) plus, if applicable, 6% per year compounded daily, computed on an instalment of tax paid before 1 April 2007, for the period beginning on the day of that payment and ending on 31 March 2007;

(2) an amount of interest at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu, applicable on interest computed on the instalment referred to in paragraph 1 for the period beginning on 1 April 2007 and ending on the day on which the tax on account of which the particular instalment was payable is required to be remitted; and

(3) an amount of interest at the rate prescribed under section 28 of the Act respecting the Ministère du Revenu, applicable on interest computed on an instalment of tax paid after 31 March 2007, for the period beginning on the day of that payment and ending on the day on which the tax on account of which the instalment was payable is required to be remitted.”

672. (1) The Act is amended by inserting the following after section 670.29:

“DIVISION II.2

“TRANSITIONAL SALES TAX REBATE IN RESPECT OF A RESIDENTIAL COMPLEX

“670.30. Subject to section 670.41, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.31 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 31 December 2007;

(2) the particular person is entitled to claim a rebate under subsection 1 of section 256.7 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 or section 670.2, in respect of the tax referred to in paragraph 3.

“670.31. For the purposes of section 670.30, 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 256.7 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.2.

“670.32. Subject to section 670.41, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.33 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 31 December 2007;

(2) the particular person is entitled to claim a rebate under subsection 2 of section 256.7 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.

“670.33. For the purposes of section 670.32, 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

$$A \times 7.5\% \times (1 - B/C).$$

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 256.7 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.

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.4.

“670.34. Subject to section 670.41, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.35 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 31 December 2007;

(2) the particular person is entitled to claim a rebate under subsection 3 of section 256.7 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 or section 670.6, in respect of that tax.

“670.35. For the purposes of section 670.34, 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 256.7 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.6.

“670.36. Subject to section 670.41, a cooperative housing corporation is entitled to a rebate determined in accordance with section 670.37 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 31 December 2007;

(2) the cooperative housing corporation is entitled to claim a rebate under subsection 4 of section 256.7 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 any of sections 378.10, 378.14, 383 to 388, 389, 394 to 397.2 and 670.8, in respect of the tax referred to in paragraph 3.

“670.37. For the purposes of section 670.36, 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 256.7 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

$$A - (36\% \times A); \text{ and}$$

(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 256.7 of the Excise Tax Act in respect of the supply of the residential complex.

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 256.7 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.

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.8.

“670.38. Subject to section 670.41, a particular individual is entitled to a rebate determined in accordance with section 670.39 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 31 December 2007;

(2) the particular individual is entitled to claim a rebate under subsection 5 of section 256.7 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.

“670.39. For the purposes of section 670.38, 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

$$A \times 7.5\% \times (1 - B/C).$$

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 256.7 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.

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.10.

“670.40. If a supply of a residential complex is made to two or more individuals, a reference in sections 670.38 and 670.39 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 670.38.

“670.41. A person is entitled to a rebate under sections 670.30 to 670.40 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.

“670.42. Subject to section 670.51, a particular person is entitled to a rebate determined in accordance with section 670.43 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 31 December 2007;

(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 provided for in 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 256.71 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

“670.43. For the purposes of section 670.42, the rebate to which a particular person is entitled, in respect of the residential complex, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

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 256.71 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

$$(D \times 7.5/107.5) - E.$$

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 670.42 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.

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.14.

“670.44. Subject to section 670.51, a builder is entitled to a rebate determined in accordance with section 670.45 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 31 December 2007;

(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 provided for in 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 any of sections 378.8, 378.14 and 670.16, 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 256.71 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

“670.45. For the purposes of section 670.44, the rebate to which a builder is entitled, in respect of the residential complex, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

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 256.71 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.

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.16.

“670.46. Subject to section 670.51, a particular person is entitled to a rebate determined in accordance with section 670.47 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 31 December 2007;

(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 provided for in 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 256.71 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

“670.47. For the purposes of section 670.46, 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 256.71 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.18.

“670.48. Subject to section 670.51, a builder is entitled to a rebate determined in accordance with section 670.49 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 31 December 2007;

(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 provided for in 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 or section 670.20, 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 256.71 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

“670.49. For the purposes of section 670.48, 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 256.71 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.20.

“670.50. If the supplies referred to in sections 670.42 to 670.49 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 670.42, only the individual who applied for the rebate under sections 370.0.1 to 370.4 may apply for the rebate under section 670.42.

“670.51. A person is entitled to a rebate under sections 670.42 to 670.50 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 day that is the end of the month in which the tax referred to in paragraph 3 of section 670.44 or paragraph 3 of section 670.48 is deemed to have been paid by the builder.

“670.52. Subject to section 670.55, a particular person is entitled to a rebate determined in accordance with section 670.53 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 an 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 31 December 2007;

(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 provided for in section 16 in respect of the supply;

(5) where the builder is deemed to have paid the tax referred to in paragraph 4 after 31 December 2007, 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 256.72 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

“670.53. For the purposes of section 670.52, the rebate to which a particular person is entitled, in respect of the residential complex or of an 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 256.72 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

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 256.72 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

$$(D \times 7.5/107.5) - E.$$

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 670.52 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.

The amount of the rebate referred to in subparagraph 1 of the first paragraph is added to the amount of the rebate provided for in subparagraph 1 of the first paragraph of section 670.24.

The amount of the rebate referred to in subparagraph 2 of the first paragraph is added to the amount of the rebate provided for in subparagraph 2 of the first paragraph of section 670.24.

“670.54. If the supplies referred to in sections 670.52 and 670.53 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 670.53, only the individual who applied for the rebate under sections 370.0.1 to 370.4 may apply for the rebate under that subparagraph.

“670.55. A person is entitled to a rebate under section 670.52 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 670.52 is transferred to the person.

“670.56. Subject to section 670.58, a builder is entitled to a rebate determined in accordance with section 670.57 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 31 December 2007 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 provided for in 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 any of sections 378.8, 378.14 and 670.28, 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 256.73 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

“670.57. For the purposes of section 670.56, 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

$$A \times 7.5\% \times (1 - B/C).$$

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 256.73 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.

The amount of the rebate referred to in the first paragraph is added to the amount of the rebate provided for in section 670.28.

“670.58. A builder is entitled to a rebate under section 670.56 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 day that is the end of the month in which the tax referred to in section 670.56 is deemed to have been paid by the builder.

“670.59. Subject to section 670.70, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.60 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into after 2 May 2006 but before 31 October 2007, 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 31 December 2007;

(2) the particular person is entitled to claim a rebate under subsection 1 of section 256.74 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.

“670.60. For the purposes of section 670.59, 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 256.74 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

“670.61. Subject to section 670.70, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.62 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into after 2 May 2006 but before 31 October 2007, 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 31 December 2007;

(2) the particular person is entitled to claim a rebate under subsection 2 of section 256.74 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.

“670.62. For the purposes of section 670.61, 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

$$A \times 7.5\% \times (1 - B/C).$$

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 256.74 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.

“670.63. Subject to section 670.70, a particular person, other than a cooperative housing corporation, is entitled to a rebate determined in accordance with section 670.64 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into after 2 May 2006 but before 31 October 2007, 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 31 December 2007;

(2) the particular person is entitled to claim a rebate under subsection 3 of section 256.74 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.

“670.64. For the purposes of section 670.63, 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 256.74 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

“670.65. Subject to section 670.70, a cooperative housing corporation is entitled to a rebate determined in accordance with section 670.66 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into after 2 May 2006 but before 31 October 2007, 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 31 December 2007;

(2) the cooperative housing corporation is entitled to claim a rebate under subsection 4 of section 256.74 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 any of sections 378.10, 378.14, 383 to 388, 389 and 394 to 397.2, in respect of the tax referred to in paragraph 3.

“670.66. For the purposes of section 670.65, 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 256.74 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 256.74 of the Excise Tax Act in respect of the supply of the residential complex.

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 256.74 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.

“670.67. Subject to section 670.70, a particular individual is entitled to a rebate determined in accordance with section 670.68 if

(1) pursuant to an agreement of purchase and sale, evidenced in writing and entered into after 2 May 2006 but before 31 October 2007, 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 31 December 2007;

(2) the particular individual is entitled to claim a rebate under subsection 5 of section 256.74 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.

“670.68. For the purposes of section 670.67, 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

$$A \times 7.5\% \times (1 - B/C).$$

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 256.74 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.

“670.69. If a supply of a residential complex is made to two or more individuals, a reference in sections 670.67 and 670.68 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 360.5 and 362.2 to 370 may apply for the rebate under section 670.67.

“670.70. A person is entitled to a rebate under sections 670.59 to 670.69 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.

“670.71. Subject to section 670.80, a particular person is entitled to a rebate determined in accordance with section 670.72 if

(1) under an agreement, evidenced in writing, entered into after 2 May 2006 but before 31 October 2007 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 31 December 2007;

(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 provided for in 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 256.75 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

“670.72. For the purposes of section 670.71, the rebate to which a particular person is entitled, in respect of the residential complex, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

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 256.75 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

$$(D \times 7.5/107.5) - E.$$

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 670.71 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.

“670.73. Subject to section 670.80, a builder is entitled to a rebate determined in accordance with section 670.74 if

(1) under an agreement, evidenced in writing, entered into after 2 May 2006 but before 31 October 2007 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 31 December 2007;

(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 provided for in 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 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 256.75 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

“670.74. For the purposes of section 670.73, the rebate to which a builder is entitled, in respect of the residential complex, is equal to the amount determined by the formula

$$A \times 7.5\% \times (1 - B/C).$$

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 256.75 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.

“670.75. Subject to section 670.80, a particular person is entitled to a rebate determined in accordance with section 670.76 if

(1) under an agreement, evidenced in writing, entered into after 2 May 2006 but before 31 October 2007 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 31 December 2007;

(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 provided for in 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 256.75 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

“670.76. For the purposes of section 670.75, 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 256.75 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

“670.77. Subject to section 670.80, a builder is entitled to a rebate determined in accordance with section 670.78 if

(1) under an agreement, evidenced in writing, entered into after 2 May 2006 but before 31 October 2007 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 31 December 2007;

(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 provided for in 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 256.75 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex.

“670.78. For the purposes of section 670.77, 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 256.75 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

“670.79. If the supplies referred to in sections 670.71 to 670.78 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 670.71, only the individual who applied for the rebate under sections 370.0.1 to 370.4 may apply for the rebate under section 670.71.

“670.80. A person is entitled to a rebate under sections 670.71 to 670.79 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 day that is the end of the month in which the tax referred to in paragraph 3 of section 670.73 or paragraph 3 of section 670.77 is deemed to have been paid by the builder.

“670.81. Subject to section 670.84, a particular person is entitled to a rebate determined in accordance with section 670.82 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 an 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 31 December 2007;

(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 provided for in section 16 in respect of the supply;

(5) where the builder is deemed to have paid the tax referred to in paragraph 4 after 31 December 2007, it is the case that

(a) the builder and the particular person entered into the agreement after 2 May 2006 but before 31 October 2007, or

(b) the builder and a person, other than the particular person, after 2 May 2006 but before 31 October 2007, 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 January 2008; and

(6) the particular person is entitled to claim a rebate under subsection 1 of section 256.76 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

“670.82. For the purposes of section 670.81, the rebate to which a particular person is entitled, in respect of the residential complex or of an 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 256.76 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

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 256.76 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

$$(D \times 7.5/107.5) - E.$$

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 670.81 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.

“670.83. If the supplies referred to in sections 670.81 and 670.82 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 670.82, only the individual who applied for the rebate under sections 370.0.1 to 370.4 may apply for the rebate under that subparagraph.

“670.84. A person is entitled to a rebate under section 670.81 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 670.81 is transferred to the person.

“670.85. Subject to section 670.87, a builder is entitled to a rebate determined in accordance with section 670.86 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 31 December 2007 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 after 2 May 2006 but before 31 October 2007, or

(b) the builder and a person, other than the particular person, after 2 May 2006 but before 31 October 2007, 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 January 2008;

(4) the builder is deemed to have paid tax provided for in 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 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 256.77 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the residential complex or of the addition.

“670.86. For the purposes of section 670.85, 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

$$A \times 7.5\% \times (1 - B/C).$$

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 256.77 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.

“670.87. A builder is entitled to a rebate under section 670.85 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 day that is the end of the month in which the tax referred to in section 670.85 is deemed to have been paid by the builder.”

(2) Subsection 1 has effect from 1 January 2008.

673. (1) Section 677 of the Act is amended by inserting the following subparagraph after subparagraph 23 of the first paragraph:

“(23.1) determine, for the purposes of section 188.1, the prescribed supplies;”.

(2) Subsection 1 has effect from 1 July 1992.

FUEL TAX ACT

674. Section 10.2 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended

(1) by replacing “Bands” in the first and third paragraphs by “bands”;

(2) by replacing “Band management activities” in the second and third paragraphs by “band management activities”;

(3) by replacing “entities mandated by a Band” wherever it appears by “band-empowered entities”.

675. Section 14 of the Act is amended by replacing “et” after “vendu, livré” in the first paragraph in the French text by “ou”.

ACT TO AGAIN AMEND THE TAXATION ACT, THE ACT
RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE
PROVISIONS

676. Section 462 of the Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1997, chapter 85) is amended by adding the following paragraph at the end of section 69.5 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), enacted by subsection 2:

“For the purposes of the first paragraph, a supply of a right to use the device is deemed to be a supply of a service rendered through the operation of the device.”

677. (1) Section 487 of the Act is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect in respect of supplies for which consideration becomes due after 31 December 1996 or is paid after 31 December 1996 without having become due. However,

(1) in respect of supplies made by a charity of admissions to a dinner, ball, concert, show or like event before 1 January 1997, Chapter III of Title I of the said Act applies as if this Act had not come into force;

(2) in respect of supplies for which consideration becomes due, or is paid without having become due, after 31 December 1996 but before 1 May 2002, the portion before paragraph 1 of section 138.6 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), enacted by subsection 1, is to be read as follows:

“**138.6.** A supply by way of sale made by a charity to a recipient of corporeal movable property, other than a used and empty returnable container, as defined in section 350.24, the material resulting from its compaction or capital property of the charity, or of a service purchased by the charity for the purpose of making a supply by way of sale of the service, is exempt where the total charge for the supply is equal to the usual charge by the charity for such supplies to such recipients and”; and

(3) in respect of supplies for which consideration becomes due, or is paid without having become due, after 30 April 2002 but before 16 July 2002, the portion before paragraph 1 of section 138.6 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), enacted by subsection 1, is to be read as follows:

“**138.6.** A supply by way of sale made by a charity to a recipient of corporeal movable property, other than a used and empty returnable container, as defined in section 350.42.3, the material resulting from its compaction or capital property of the charity, or of a service purchased by the charity for the purpose of making a supply by way of sale of the service, is exempt where the total charge for the supply is equal to the usual charge by the charity for such supplies to such recipients and”.

(2) Subsection 1 has effect from 19 December 1997.

678. (1) Section 495 of the Act is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect in respect of supplies for which all of the consideration becomes due after 31 December 1996 or is paid after 31 December 1996 without having become due. However,

(1) in respect of supplies for which consideration becomes due, or is paid without having become due, after 31 December 1996 but before 1 May 2002, the portion before paragraph 1 of section 148 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), enacted by subsection 1, is to be read as follows:

“**148.** A supply by way of sale made by a public service body to a recipient of corporeal movable property, other than a used and empty returnable container, as defined in section 350.24, the material resulting from its compaction or capital property of the body, or of a service purchased by the body for the purpose of making a supply by way of sale of the service is exempt, where the total charge for the supply is equal to the usual charge by the body for such supplies to such recipients and”; and

(2) in respect of supplies for which consideration becomes due, or is paid without having become due, after 30 April 2002 but before 16 July 2002, the portion before paragraph 1 of section 148 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), enacted by subsection 1, is to be read as follows:

“**148.** A supply by way of sale made by a public service body to a recipient of corporeal movable property, other than a used and empty returnable container, as defined in section 350.42.3, the material resulting from its compaction or capital property of the body, or of a service purchased by the body for the purpose of making a supply by way of sale of the service is exempt, where the total charge for the supply is equal to the usual charge by the body for such supplies to such recipients and”.

(2) Subsection 1 has effect from 19 December 1997.

ACT TO AGAIN AMEND THE TAXATION ACT AND OTHER
LEGISLATIVE PROVISIONS

679. (1) Section 96 of the Act to again amend the Taxation Act and other legislative provisions (2006, chapter 36) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of a taxation year that ends after 29 June 2006. In addition,

(1) if a recognized arts organization that qualifies as a registered cultural or communications organization under the second paragraph of section 985.35.12 of the Act has expended a disbursement excess for its first taxation year that ends after 29 June 2006, for the purposes of Chapter III.3.2 of Title I of Book VIII of Part I of the Act, the disbursements are deemed to be a disbursement excess of the recognized arts organization, for the purposes of Chapter III.3 of Title I of Book VIII of Part I of the Act, for its last taxation year that ends before 30 June 2006, except to the extent that those disbursements are included by the registered cultural or communications organization in computing its amounts expended on artistic, cultural or communications activities under section 985.35.15 of the Act; and

(2) when the third paragraph of section 985.31 of the Act applies after 20 December 2002, it is to be read as if “a gift” was replaced by “the eligible amount of a gift”.

(2) Subsection 1 has effect from 6 December 2006.

680. If, because of subparagraph i or ii of paragraph *c* of the definition of “taxation year” in section 1 of the Taxation Act (R.S.Q., chapter I-3), enacted by section 6, the taxation year of a testamentary trust ends at a time other than the time at which it would have ended but for those subparagraphs and the correlative amendments made to the Taxation Act by this Act, the following rules apply in respect of that taxation year, unless the first taxation year of the testamentary trust ends after 13 March 2008:

(1) for the purposes of section 1037 of the Taxation Act, the testamentary trust’s balance-due day for the year is deemed to correspond to the balance-due day that otherwise is the testamentary trust’s balance-due day for the year or, if it is later, to 13 November 2009;

(2) for the purposes of section 1038 of the Taxation Act, the date of expiry of the time granted to the testamentary trust for making a payment, in relation to that year, is deemed to correspond to the date of expiry of the time otherwise granted to the testamentary trust for making the payment or, if it is later, to 13 November 2009;

(3) for the purposes of section 1038.1 of the Taxation Act, the day on which a payment is made by the testamentary trust, in relation to that year, is deemed to correspond to the day on which the payment is otherwise made by the testamentary trust or, if it is later, to 13 November 2009; and

(4) for the purposes of section 1045 of the Taxation Act, the time when a fiscal return must be sent or filed by the testamentary trust for the year is deemed to correspond to the time when the return must otherwise be sent or filed by the testamentary trust for the year or, if it is later, to 13 November 2009.

681. If, because of the third or fourth paragraph of section 7 of the Taxation Act (R.S.Q., chapter I-3), enacted by section 13, a taxation year of a corporation ends at a time other than the time at which it would have ended but for those paragraphs and the correlative amendments made to the Taxation Act by this Act, the following rules apply in respect of that taxation year, unless the first taxation year of the corporation ends after 13 March 2008:

(1) for the purposes of section 1037 of the Taxation Act, the corporation's balance-due day for the year is deemed to correspond to the balance-due day that otherwise is the corporation's balance-due day for the year or, if it is later, to 13 November 2009;

(2) for the purposes of section 1038 of the Taxation Act, the date of expiry of the time granted to the corporation for making a payment, in relation to that year, is deemed to correspond to the date of expiry of the time otherwise granted to the corporation for making the payment or, if it is later, to 13 November 2009;

(3) for the purposes of section 1038.1 of the Taxation Act, the day on which a payment is made by the corporation, in relation to that year, is deemed to correspond to the day on which the payment is otherwise made by the corporation or, if it is later, to 13 November 2009; and

(4) for the purposes of section 1045 of the Taxation Act, the time when a fiscal return must be sent or filed by the corporation for the year is deemed to correspond to the time when the return must otherwise be sent or filed by the corporation for the year or, if it is later, to 13 November 2009.

682. If, because of the third or fourth paragraph of section 7 of the Taxation Act (R.S.Q., chapter I-3), enacted by section 13, a fiscal period of a business or property of an individual, other than a testamentary trust, ends at a time other than the time at which it would have ended but for those paragraphs and the correlative amendments made to the Taxation Act by this Act, the following rules apply in respect of the individual's taxation year in which that fiscal period ends, unless the first fiscal period of the business or property of the individual ends after 13 March 2008:

(1) for the purposes of section 1037 of the Taxation Act, the individual's balance-due day for the year is deemed to correspond to the balance-due day that otherwise is the individual's balance-due day for the year or, if it is later, to 13 November 2009;

(2) for the purposes of section 1038 of the Taxation Act, the date of expiry of the time granted to the individual for making a payment, in relation to that year, is deemed to correspond to the date of expiry of the time otherwise granted to the individual for making the payment or, if it is later, to 13 November 2009;

(3) for the purposes of section 1038.1 of the Taxation Act, the day on which a payment is made by the individual, in relation to that year, is deemed to correspond to the day on which the payment is otherwise made by the individual or, if it is later, to 13 November 2009; and

(4) for the purposes of section 1045 of the Taxation Act, the time when a fiscal return must be sent or filed by the individual for the year is deemed to correspond to the time when the return must otherwise be sent or filed by the individual for the year or, if it is later, to 13 November 2009.

683. If, because of the third or fourth paragraph of section 7 of the Taxation Act (R.S.Q., chapter I-3), enacted by section 13, a fiscal period of a business or property of a partnership of which a taxpayer is a member ends at a time other than the time at which it would have ended but for those paragraphs and the correlative amendments made to the Taxation Act by this Act, the following rules apply in respect of the taxpayer's taxation year in which that fiscal period ends, unless the first fiscal period of the business or property of the partnership ends after 13 March 2008 or if, where the taxpayer is a corporation or testamentary trust, the first taxation year of the taxpayer ends after that date:

(1) for the purposes of section 1037 of the Taxation Act, the taxpayer's balance-due day for the year is deemed to correspond to the balance-due day that otherwise is the taxpayer's balance-due day for the year or, if it is later, to 13 November 2009;

(2) for the purposes of section 1038 of the Taxation Act, the date of expiry of the time granted to the taxpayer for making a payment, in relation to that year, is deemed to correspond to the date of expiry of the time otherwise granted to the taxpayer for making the payment or, if it is later, to 13 November 2009;

(3) for the purposes of section 1038.1 of the Taxation Act, the day on which a payment is made by the taxpayer, in relation to that year, is deemed to correspond to the day on which the payment is otherwise made by the taxpayer or, if it is later, to 13 November 2009; and

(4) for the purposes of section 1045 of the Taxation Act, the time when a fiscal return must be sent or filed by the taxpayer for the year is deemed to correspond to the time when the return must otherwise be sent or filed by the taxpayer for the year or, if it is later, to 13 November 2009.

684. An application referred to in section 985.4.3 of the Taxation Act (R.S.Q., chapter I-3), in respect of one or more taxation years that end after 31 December 1999, may be made after that date and before 13 August 2009. If a designation referred to in that section for any of those taxation years is made in response to the application, the charity is deemed to be registered as a charitable organization, a public foundation or a private foundation, as the case may be, for the taxation years that the Minister of Revenue specifies.

685. For the purpose of applying section 985.9 of the Taxation Act (R.S.Q., chapter I-3) as it reads in respect of a gift made after 20 December 2002 and in a taxation year that begins before 23 March 2004:

(1) paragraph *a* of that section is to be read as if “the aggregate of all gifts, other than a gift mentioned in section 985.9.1, for which the foundation” was replaced by “the aggregate of all amounts each of which is the eligible amount of a gift, other than a gift mentioned in section 985.9.1, for which the foundation”;

(2) paragraph *a.1* of that section is to be read as if “the aggregate of all amounts each of which is the amount of a gift” was replaced by “the aggregate of all amounts each of which is the eligible amount of a gift”.

686. Despite section 1029.6.0.1.2 of the Taxation Act (R.S.Q., chapter I-3), if a taxpayer who could not, because of amendments made to sections 1029.7, 1029.8, 1029.8.6, 1029.8.7, 1029.8.10 and 1029.8.11 of the Act by sections 94, 96 to 98, 103 and 104 of the Act to amend the Taxation Act and other legislative provisions (2006, chapter 13), be deemed to have paid an amount to the Minister of Revenue for a taxation year under any of Divisions II to II.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, files with the Minister of Revenue the prescribed form containing prescribed information and, if applicable, a copy of the documents referred to in that section 1029.6.0.1.2 more than 12 months after the taxpayer’s filing-due date for the taxation year in order to be deemed to have paid an amount to the Minister for that year under any of those divisions, the taxpayer is deemed to have filed with the Minister of Revenue the prescribed form containing prescribed information and, if applicable, a copy of those documents on or before the day that is 12 months after the taxpayer’s filing-due date for the taxation year, for the purpose of being so deemed to have paid an amount, if the taxpayer files such an application with the Minister of Revenue on or before 31 August 2008.

687. This Act comes into force on 15 May 2009.

2009, chapter 6

AN ACT RESPECTING THE INSTITUT NATIONAL DES MINES

Bill 13

Introduced by Madam Michelle Courchesne, Minister of Education, Recreation and Sports

Introduced 24 March 2009

Passed in principle 9 April 2009

Passed 21 May 2009

Assented to 26 May 2009

Coming into force: on the date set by the Government

Legislation amended:

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

Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

Explanatory notes

The object of this Act is to create an institute to be known as the Institut national des mines whose main mission will be to support the Government in its educational responsibilities in the mining sector.

The Act sets the rules for the establishment and organization of the institute and particularly for the composition of its board of directors. It also introduces the financial provisions and the reporting rules to which the institute will be subject.

Lastly, the Act provides that the Minister of Education, Recreation and Sports must report to the Government seven years after the Act comes into force on the carrying out of the Act and the advisability of maintaining it in force or amending it.



Chapter 6

AN ACT RESPECTING THE INSTITUT NATIONAL DES MINES

[Assented to 26 May 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- 1.** An institute to be known as the “Institut national des mines” is established.
- 2.** The institute is a legal person.
- 3.** The institute is a mandatary of the State.

The property of the institute forms part of the domain of the State, but the execution of its obligations may be levied against its property.

The institute binds none but itself when it acts in its own name.

- 4.** The institute has its head office at the place determined by the Government. A notice of the location or any change of location of the head office is published in the *Gazette officielle du Québec*.

CHAPTER II

MISSION AND FUNCTIONS

- 5.** The institute’s mission is to support the Government in its educational responsibilities in the mining sector. Its mandate includes maximizing workforce training capacity by making optimal use of the means available in accordance with the shared vision of all players in the mining sector, thus helping to improve Québec’s productivity and competitiveness in keeping with the principle of sustainable development.

More specifically, the institute’s mission is to

(1) coordinate actions at each of the various levels of education to meet training needs and workforce requirements in the mining sector;

(2) assess current and future training needs in the mining sector and monitor them on an ongoing basis to determine changes in their nature and geographic distribution;

(3) submit proposals to the Minister with a view to updating the training supply; and

(4) participate actively in efforts to promote mining sector trades and professions.

6. In the pursuit of its mission, the institute may

(1) with the collaboration, among other bodies, of the Comité sectoriel de main-d'œuvre de l'industrie des mines established under Part III of the Companies Act (R.S.Q., chapter C-38), commission the studies and research required for a full understanding of the mining sector and for developing the skills required in that sector;

(2) conduct pilot projects and fields tests, mainly in workforce training;

(3) subject to the applicable legislative provisions, enter into an agreement with a government other than that of Québec, with a department of such a government, with an international organization or with a body of such a government or organization;

(4) solicit and receive gifts, legacies, subsidies or other contributions, provided that any attached conditions are consistent with its mission;

(5) establish methods of collaboration with other persons or partnerships in the mining sector; and

(6) carry out any other mandate received from the Minister.

7. The institute must give its opinion on any question the Minister submits to it with respect to the fields or subjects within its purview; such opinions may include recommendations.

8. Each year on the date set by the Minister, the institute must send a plan of its activities to the Minister along with the related budget. The plan must reflect the policy directions and objectives given the institute by the Minister.

The plan must be in the form and contain the information specified by the Minister.

The plan must be submitted to the Minister for approval.

9. The institute must adopt a strategic plan. The plan is subject to the requirements set out in the Public Administration Act (R.S.Q., chapter A-6.01).

10. The institute must provide any information the Minister requests concerning its activities.

CHAPTER III**ORGANIZATION AND OPERATION**

11. The institute is administered by a board of directors, composed of 17 members.

The Government appoints 14 members, at least eight of whom must come from various regions of Québec, other than the Montréal and Capitale-Nationale regions, and at least one of whom must have accounting or financial expertise. The members include

- (1) a chair;
- (2) a president and chief executive officer;
- (3) six members from mining-related sectors of the secondary, college or university education system, appointed after consultation with those sectors;
- (4) one member from the Cree School Board and one from the Kativik School Board, appointed after consultation with those school boards;
- (5) two members from mining sector employer associations, appointed after consultation with those associations;
- (6) one member from the Comité sectoriel de main-d'œuvre de l'industrie des mines, appointed after consultation with the committee; and
- (7) one member from associations of employees in mining-related jobs, appointed after consultation with those associations.

The Deputy Minister of Education, Recreation and Sports, the Deputy Minister of Natural Resources and Wildlife, and the Deputy Minister of Employment and Social Solidarity or the person each Deputy Minister may designate are also members of the board but are not entitled to vote.

12. The chair of the board of directors and the president and chief executive officer are appointed for a term of up to five years, and the other government-appointed directors, for a term of up to three years.

These terms may be renewed.

13. On the expiry of their term, the members of the board of directors remain in office until they are replaced or reappointed.

14. The chair of the board of directors presides at meetings of the board and sees to its smooth operation.

15. The board of directors designates a vice-chair from among its members.

If the chair of the board is absent or unable to act, the vice-chair acts as chair.

16. The president and chief executive officer is responsible for the direction and management of the institute within the framework of its by-laws and policies.

The office of president and chief executive officer is a full-time position.

17. The board of directors must meet at least four times a year.

It may hold its meetings anywhere in Québec.

The quorum at meetings of the board is the majority of its members.

In the case of a tie vote, the chair has a casting vote.

18. The Government determines the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.

The other members of the board receive no remuneration except in the cases, on the conditions and to the extent the Government may determine. They are entitled, however, to the reimbursement of the expenses they incur in the performance of their duties, on the conditions and to the extent determined by the Government.

19. The members of the personnel of the institute are appointed in accordance with the staffing plan established by by-law of the institute.

Subject to the provisions of a collective agreement, the institute determines by by-law the standards and scales of remuneration, the employee benefits and the other conditions of employment of the members of its personnel in accordance with the conditions defined by the Government.

20. The ethical and professional standards defined in sections 4 to 12 of the Public Service Act (R.S.Q., chapter F-3.1.1) and its regulations apply to the members of the institute's personnel.

21. The institute may make by-laws for its internal management.

The by-laws may, among other things, establish committees to examine specific issues or facilitate the proper operation of the institute and determine the functions and powers of a committee and the term of office of its members.

Committee members receive no remuneration except in the cases, on the conditions and to the extent determined by the Government. They are entitled, however, to the reimbursement of the expenses incurred in the performance of their duties, on the conditions and to the extent determined by the Government.

CHAPTER IV

FINANCIAL PROVISIONS

22. The institute's fiscal year ends on 31 March.

23. The Government may, on the conditions it determines,

(1) guarantee payment of the principal and interest on any loan or other obligation contracted by the institute; and

(2) authorize the Minister of Finance to advance to the institute any amount considered necessary to meet its obligations or fulfill its mission.

The sums required for the purposes of this section are taken out of the consolidated revenue fund.

24. The sums received by the institute must be applied to the payment of its obligations. Any surplus is retained by the institute unless the Government decides otherwise.

25. The institute may not, without the Government's authorization, contract a loan that causes the total of its outstanding loans to exceed the amount determined by the Government.

The Government may make its authorization subject to the conditions it determines.

CHAPTER V

DOCUMENTS, ACCOUNTS AND REPORTS

26. No deed or document binds the institute unless it is signed by the chair of the board of directors, the president and chief executive officer of the institute or a member of the personnel, and, in the case of such a member, only to the extent determined by by-law of the institute.

The institute may, on the conditions it determines, allow a required signature to be affixed by means of an automatic device to the documents it determines, or a facsimile of a signature to be engraved, lithographed or printed on them. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person authorized by the chair of the board or the president and chief executive officer.

27. The minutes of the meetings of the board of directors, approved by the board and certified by the chair or another person authorized by the institute, are authentic, as are documents and copies emanating from the institute or forming part of its records if signed or certified in the same way.

28. On or before 31 July each year, the institute must file its financial statements with the Minister, together with a report on its activities for the preceding fiscal year.

The financial statements and the report must contain all the information the Minister may require.

29. The Minister must table the financial statements and the report in the National Assembly within 30 days of receiving them or, if the Assembly is not sitting, within 30 days of resumption.

30. The books and accounts of the institute are audited by the Auditor General every year and whenever ordered by the Government.

The audit report must accompany the institute's activity report and financial statements.

CHAPTER VI

AMENDING AND FINAL PROVISIONS

31. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting "Institut national des mines" in alphabetical order.

32. Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2) is amended by inserting "The Institut national des mines" in alphabetical order.

33. Paragraph 1 of Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by inserting "the Institut national des mines" in alphabetical order.

34. Paragraph 1 of Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by inserting "the Institut national des mines" in alphabetical order.

35. No later than (*insert the date that is seven years after the date of coming into force of this Act*), the Minister must report to the Government on the carrying out of this Act and the advisability of maintaining it in force or amending it.

The report is to be tabled in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

36. The Minister of Education, Recreation and Sports is responsible for the administration of this Act.

37. This Act comes into force on the date set by the Government.

2009, chapter 7

AN ACT TO ESTABLISH THE OFFICE QUÉBEC-MONDE POUR LA JEUNESSE AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

Bill 17

Introduced by Mr. Pierre Arcand, Minister of International Relations

Introduced 12 March 2009

Passed in principle 2 April 2009

Passed 21 May 2009

Assented to 26 May 2009

Coming into force: 26 May 2009

Legislation amended:

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

Act to recognize bodies promoting international exchanges for young people (R.S.Q., chapter O-10)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

Explanatory notes

This Act creates an agency to be known as the Office Québec-Monde pour la jeunesse whose mission is to develop relations between the young people of Québec and those of other jurisdictions and countries identified by the Minister of International Relations that are not under the purview of the Office franco-québécois pour la jeunesse, the Office Québec/Wallonie-Bruxelles pour la jeunesse or the Office Québec-Amériques pour la jeunesse.

The new agency is also to be responsible for providing financial, human, physical and technical resource management services to those agencies, to the extent and subject to the conditions determined by each. In addition, it will carry out any mandate assigned to it by the Minister of International Relations.

The Act determines the rules and mode of operation of the Office Québec-Monde pour la jeunesse.

In addition, it changes the name of the Agence Québec/Wallonie-Bruxelles pour la jeunesse to Office Québec/Wallonie-Bruxelles pour la jeunesse, in accordance with an agreement between the Gouvernement du Québec and the Gouvernement de la Communauté française de Belgique.



Chapter 7

AN ACT TO ESTABLISH THE OFFICE QUÉBEC-MONDE POUR LA JEUNESSE AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

[Assented to 26 May 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT AND NATURE

- 1.** An agency to be known as the “Office Québec-Monde pour la jeunesse” is hereby established.
- 2.** The agency is a legal person and a mandatary of the State.

The property of the agency forms part of the domain of the State, but the execution of the obligations of the agency may be levied against its property. The agency binds none but itself when it acts in its own name.

CHAPTER II

MISSION AND POWERS

- 3.** The mission of the agency, to the extent and subject to the conditions determined by the Minister, is to develop relations between the young people of Québec and those of other jurisdictions and countries identified by the Minister that are not under the purview of the Office franco-québécois pour la jeunesse, the Office Québec/Wallonie-Bruxelles pour la jeunesse or the Office Québec-Amériques pour la jeunesse. The goal of developing such relations between young people is to promote understanding of their respective cultures, increase exchanges between individuals and groups and encourage the development of cooperation networks.

More specifically, the agency is to establish contacts with public or private organizations in those jurisdictions and countries for the purpose of developing, in partnership with those organizations, exchange and cooperation programs that include financial assistance measures making them accessible to young people from all backgrounds.

Such programs must include activities that are conducive to personal, academic or professional development such as seminars, internships and cultural productions.

The agency may provide funding or technical support for the development and implementation of cooperation projects that originate in the community.

- 4.** The agency carries out any mandate given to it by the Minister.
- 5.** The agency, possibly in cooperation with the Centre de services partagés du Québec, provides financial, human, physical and technical resource management services to the Office franco-québécois pour la jeunesse, the Office Québec/Wallonie-Bruxelles pour la jeunesse and the Office Québec-Amériques pour la jeunesse, to the extent and subject to the conditions determined by each of those agencies.
- 6.** The agency may, subject to the applicable legislative provisions, enter into an agreement with a government other than that of Québec, a department of such a government, an international organization or a body of such a government or organization.

CHAPTER III ORGANIZATION

- 7.** The head office of the agency is to be located in the territory of Ville de Québec. Notice of the location of the head office must be published in the *Gazette officielle du Québec*.
- 8.** The affairs of the agency are to be administered by a board of directors composed of at least five members appointed by the Government, including the chair of the board and the president and chief executive officer of the agency, and a representative from each of the Office franco-québécois pour la jeunesse, the Office Québec/Wallonie-Bruxelles pour la jeunesse and the Office Québec-Amériques pour la jeunesse.
- 9.** The offices of chair of the board of directors and president and chief executive officer may not be held concurrently.

The chair and members of the board who are not representatives of the Office franco-québécois pour la jeunesse, the Office Québec/Wallonie-Bruxelles pour la jeunesse or the Office Québec-Amériques pour la jeunesse may not hold a position, office or employment with those agencies.

However, the offices of president and chief executive officer of the agency, president and chief executive officer of the Office Québec-Amériques pour la jeunesse, Secretary General of the Office franco-québécois pour la jeunesse and Secretary General of the Office Québec/Wallonie-Bruxelles pour la jeunesse may be held concurrently.

10. The chair of the board of directors and the president and chief executive officer are appointed for a term of not more than five years, and the other members of the board for a term of not more than four years.

On the expiry of their term, the members remain in office until replaced or reappointed.

A vacancy occurring before the expiry of a member's term is filled in the manner specified in section 8.

Absence from the number of board meetings determined in the internal by-laws of the agency, in the cases and circumstances specified, constitutes a vacancy.

11. The chair of the board of directors presides at meetings of the board and sees to its smooth operation.

The chair also assumes any other responsibility assigned by the board.

12. The board of directors designates a vice-chair from among its members.

If the chair of the board is absent or unable to act, the vice-chair acts as chair.

13. The president and chief executive officer is responsible for the direction and management of the agency within the framework of its by-laws and policies. The president and chief executive officer proposes strategic directions to the board of directors, as well as general development policies. The office of president and chief executive officer is a full-time position.

The president and chief executive officer also assumes any other responsibility assigned by the board or the Minister.

14. If the president and chief executive officer is absent or unable to act, the Minister may designate a person to exercise the functions of that office.

15. The Government determines the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.

16. The other members of the board of directors receive no remuneration except in the cases, subject to the conditions and to the extent the Government may determine. They are, however, entitled to the reimbursement of expenses incurred in the exercise of their functions, subject to the conditions and to the extent determined by the Government.

17. The quorum at meetings of the board of directors is the majority of its members, including the chair of the board and the president and chief executive officer.

Decisions of the board are made by a majority vote of the members present. In the case of a tie vote, the person chairing the meeting has a casting vote.

18. The minutes of the meetings of the board of directors, approved by the board and certified by the chair or another duly authorized member of the board, are authentic. The same applies to documents and copies emanating from the agency or forming part of its records, if they are so certified.

19. An intelligible transcription of a decision or other data stored by the agency on a computer or any other computer storage medium is a document of the agency and is proof of its contents if it is certified by a person referred to in section 18.

20. No document binds the agency or may be attributed to it unless it is signed by the chair of the board of directors, by the president and chief executive officer or, to the extent determined in the internal by-laws of the agency, by another member of the board or of the agency's personnel.

21. The agency may allow, subject to the conditions and on the documents it determines in its internal by-laws, that a signature be affixed by means of an automatic device, that a signature be electronic, or that a facsimile of a signature be engraved, lithographed or printed. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person referred to in section 18.

22. The members of the board of directors may waive notice of a meeting. The attendance of a member at a meeting of the board constitutes a waiver of notice, unless the member is present to contest the legality of the calling of the meeting.

23. The members of the board may, if they all agree, take part in a meeting using means which allow them to communicate with each other orally, such as the telephone. The participants are, in such a case, deemed to have attended the meeting.

24. A written resolution, signed by all the members entitled to vote, has the same value as a resolution adopted during a meeting of the board of directors.

A copy of all such resolutions must be kept with the minutes of the proceedings or any other equivalent record book.

25. The agency may make by-laws concerning the exercise of its powers and its internal management.

26. The members of the personnel of the agency are appointed in accordance with the staffing plan established by by-law of the agency.

Subject to the provisions of a collective agreement, the agency determines by by-law the pay scales and rates, employee benefits and other conditions of employment of its personnel, in accordance with the conditions defined by the Government.

27. The ethical and professional standards defined in sections 4 to 12 of the Public Service Act (R.S.Q., chapter F-3.1.1) and the regulations apply to the members of the agency's personnel.

CHAPTER IV

FINANCIAL PROVISIONS AND REPORTS

28. The agency may charge administrative and professional fees or require any other remuneration for the services it provides.

29. The agency may not, without the authorization of the Government,

(1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government;

(2) make a financial commitment in excess of the limits or in contravention of the terms and conditions determined by the Government;

(3) acquire or hold shares in a legal person or an interest in a partnership in excess of the limits or in contravention of the terms and conditions determined by the Government;

(4) dispose of shares in a legal person or an interest in a partnership in excess of the limits or in contravention of the terms and conditions determined by the Government;

(5) acquire or dispose of other assets in excess of the limits or in contravention of the terms and conditions determined by the Government; or

(6) accept a gift or legacy to which a charge or condition is attached.

30. The monies received by the agency are allocated to the payment of its activities and the performance of its obligations. Any surplus is retained by the agency unless the Government decides otherwise.

31. The Government may, subject to the terms and conditions it determines,

(1) guarantee the payment of the principal of and interest on any loan contracted by the agency and the performance of its obligations; and

(2) authorize the Minister of Finance to advance to the agency any amount considered necessary for the fulfilment of its obligations or the pursuit of its mission.

The sums required for the purposes of this section are taken out of the consolidated revenue fund.

32. The fiscal year of the agency ends on 31 March.

33. The books and accounts of the agency are audited by the Auditor General each year and whenever so ordered by the Government.

The audit report must be submitted with the activity report and the financial statements of the agency.

34. The agency must, not later than 31 July each year, file with the Minister its financial statements and an activity report for the preceding fiscal year.

The financial statements and the activity report must contain all the information required by the Minister.

The Minister tables the financial statements and the activity report in the National Assembly within 30 days of receiving them or, if the Assembly is not sitting, within 30 days of resumption.

35. Each year the agency must file with the Minister, according to the form and tenor determined by the Minister, its budgetary estimates and a business plan consistent with the policies of the Minister for the following fiscal year.

36. The agency must communicate to the Minister any information required by the Minister concerning its activities.

CHAPTER V

MISCELLANEOUS PROVISIONS

37. The Minister of International Relations is responsible for the administration of this Act.

38. The heading of Chapter II of the Act to recognize bodies promoting international exchanges for young people (R.S.Q., chapter O-10) is amended by replacing “AGENCE” by “OFFICE”.

39. Section 8 of the Act is amended

(1) by inserting “and whose name was changed to Office Québec/Wallonic-Bruxelles pour la jeunesse under the Agreement signed on 29 March 2007 between the Gouvernement du Québec and the Gouvernement

de la Communauté française de Belgique concerning the Office Québec/Wallonie-Bruxelles pour la jeunesse,” after “November 1982” in the fifth line of the first paragraph;

(2) by replacing “Agence” in the first line of the second paragraph by “Office”.

40. Section 9 of the Act is amended by replacing “Agence” by “Office, which shall also be governed by the provisions of the said Agreement, of the amendments thereto and of this Act; such provisions shall prevail over any inconsistent provision of any other law applicable to the Office”.

41. Section 10 of the Act is amended by replacing “Agence” by “Office”.

42. Section 11 of the Act is amended by replacing “Agence” by “Office”.

43. Section 12 of the Act is amended

(1) by replacing “Associate Executive Secretaries” in the second line by “Secretaries General”;

(2) by replacing “Agence” wherever it appears by “Office”.

44. The name “Office Québec-Monde pour la jeunesse” is to be added, in alphabetical order, to Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001).

45. The words “the Office Québec-Monde pour la jeunesse” are to be added, in alphabetical order,

(1) to paragraph 1 of Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10); and

(2) to paragraph 1 of Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1).

46. This Act comes into force on 26 May 2009.

2009, chapter 8

AN ACT TO AMEND THE COURTS OF JUSTICE ACT AND THE ACT RESPECTING THE MINISTÈRE DE LA JUSTICE

Bill 20

Introduced by Madam Kathleen Weil, Minister of Justice

Introduced 12 March 2009

Passed in principle 8 April 2009

Passed 27 May 2009

Assented to 28 May 2009

Coming into force: 28 May 2009, except sections 4 and 13, which come into force on the date to be set by the Government

Legislation amended:

Act respecting the Ministère de la Justice (R.S.Q., chapter M-19)

Courts of Justice Act (R.S.Q., chapter T-16)

Explanatory notes

This Act amends the Courts of Justice Act to implement the National Assembly resolution of 17 June 2008 approving the recommendations of the report from the committee on the remuneration of judges and justices of the peace for the years 2007 to 2010. To that end, the Act includes measures relating to the impact of certain retroactive amounts paid to judges on the pension plans established under Parts V.1 and VI of the Courts of Justice Act, to the indexing of a judge's pension and to the computation of the pension of the president of the Human Rights Tribunal and the chairman of the Professions Tribunal.

Furthermore, under the Act, commissions authorizing designated persons to administer oaths will be valid for all the judicial districts of Québec. Currently, they may also be issued for one or two districts only.

The Act also raises the number of Superior Court judges to 145 and provides that the additional judge will be appointed for the districts of Saint-François and Bedford, with residence in Cowansville.

(Cont'd on next page)

Explanatory notes (Cont'd)

In addition, the Act grants the courts sitting in the judicial districts of Abitibi and Rouyn-Noranda concurrent jurisdiction over the territory of Ville de Rouyn-Noranda.

Lastly, the Act amends the Act respecting the Ministère de la Justice to allow the appointment of more than one Associate Deputy Registrar.



Chapter 8

AN ACT TO AMEND THE COURTS OF JUSTICE ACT AND THE ACT RESPECTING THE MINISTÈRE DE LA JUSTICE

[Assented to 28 May 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 21 of the Courts of Justice Act (R.S.Q., chapter T-16) is amended by replacing “144” by “145”.

2. Section 32 of the Act is amended by replacing “three judges, including two with residence in Sherbrooke or in the vicinity and one” in subparagraph 6 of the first paragraph by “four judges, including two with residence in Sherbrooke or in the vicinity and two”.

3. Section 122 of the Act is amended by replacing “or associate chief judge” in the fourth paragraph by “, associate chief judge, president of the Human Rights Tribunal or chairman of the Professions Tribunal”.

4. Section 214 of the Act is amended

(1) by striking out “or in any judicial district which he shall indicate” in the first paragraph;

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

“A commissioner appointed under this section shall bear the title of “Commissioner for Oaths for Québec (*or, as the case may be, for Québec and for outside Québec*)”.”

5. Section 219 of the Act is amended by inserting “and the Secretary General of the Conseil exécutif” after “National Assembly” in subparagraph *a* of the first paragraph.

6. Section 224.2 of the Act is amended by replacing the third paragraph by the following paragraph:

“A judge must also pay the contributions provided for in the first paragraph on any lump sum received as a salary increase or adjustment for a preceding year. The same rule applies to a judge who has ceased to hold office.”

7. Section 224.9 of the Act is amended

(1) by replacing “or associate chief judge” in the second paragraph by “, associate chief judge, president of the Human Rights Tribunal or chairman of the Professions Tribunal”;

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

“Any lump sum paid as a salary increase or adjustment for a preceding year forms part of the salary for that year.”

8. Section 224.23 of the Act is amended by replacing the second paragraph by the following paragraphs:

“The first index adjustment of a pension, other than a deferred pension, is made

(1) in the proportion that the number of days for which the pension was paid or would have been paid in the year in which the judge ceased to hold office bears to the total number of days in that year;

(2) in the case of a judge who continues to hold office after 30 December of the year in which the judge reaches 69 years of age, in the proportion that the number of days for which the pension was paid or would have been paid in the year in which the pension began to be paid bears to the total number of days in that year;

(3) in the case of a pension granted to the spouse or child of a judge who was eligible for a pension at the time of death, in the proportion that the number of days for which the pension was paid or would have been paid in the year of death bears to the total number of days in that year.

The first index adjustment of a deferred pension is made on 1 January following the date on which the judge reaches 65 years of age in the proportion that the number of days for which the pension was paid or would have been paid in the year of the judge’s sixty-fifth birthday bears to the total number of days in that year.”

9. Section 231 of the Act is amended

(1) by replacing “or associate chief judge” in the second sentence of the second paragraph by “, associate chief judge, president of the Human Rights Tribunal or chairman of the Professions Tribunal”;

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

“Any lump sum paid as a salary increase or adjustment for a preceding year forms part of the salary for that year.”

10. Section 244.11 of the Act is amended by replacing the third paragraph by the following paragraphs:

“The first index adjustment of a pension, other than a deferred pension, is made

(1) in the proportion that the number of days for which the pension was paid or would have been paid in the year in which the judge ceased to hold office bears to the total number of days in that year;

(2) in the case of a judge who continues to hold office after 30 December of the year in which the judge reaches 71 years of age, in the proportion that the number of days for which the pension was paid in the year in which the pension began to be paid bears to the total number of days in that year;

(3) in the case of a pension granted to the spouse or child of a judge who was eligible for a pension at the time of death, in the proportion that the number of days for which the pension was paid or would have been paid in the year of death bears to the total number of days in that year.

The first index adjustment of a deferred pension is made on 1 January following the date on which the judge reaches 65 years of age in the proportion that the number of days for which the pension was paid or would have been paid in the year of the judge’s sixty-fifth birthday bears to the total number of days in that year.”

11. Schedule I to the Act is amended by inserting “Abitibi and Rouyn-Noranda” below “Abitibi, Pontiac, Rouyn-Noranda and Témiscamingue” in the column listing the judicial districts and by inserting “Over the territory of Ville de Rouyn-Noranda.” opposite in the column containing descriptions of territories over which concurrent jurisdiction is exercised.

12. Section 7 of the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19) is amended by replacing “, from among the other functionaries of the department, an Associate Deputy Registrar” in the second paragraph by “Associate Deputy Registrars from among the civil servants of the department”.

TRANSITIONAL AND FINAL PROVISIONS

13. As of (*insert the date of coming into force of this section*), commissioners for oaths are authorized to administer oaths throughout Québec.

14. Sections 3, 6, 7 and 9 have effect from 1 July 2007.

15. This Act comes into force on 28 May 2009, except sections 4 and 13, which come into force on the date to be set by the Government.

2009, chapter 9
AN ACT TO AMEND THE PAY EQUITY ACT

Bill 25

Introduced by Mr. David Whissell, Minister of Labour

Introduced 12 March 2009

Passed in principle 2 April 2009

Passed 27 May 2009

Assented to 28 May 2009

Coming into force: 28 May 2009

Legislation amended:

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

Explanatory notes

This Act amends the Pay Equity Act to provide that any enterprise whose number of employees grows to 10 or more in the course of a given year becomes subject to the Act from 1 January of the following year. The Act requires that all employers submit a report on the implementation of this Act in their enterprise, in the cases and subject to the conditions prescribed by regulation of the Minister.

The Act also imposes pay equity audits at five-year intervals and sets out how these are to be conducted. It specifies the required content of postings and the time period for which the information used to establish a pay equity plan, determine compensation adjustments or conduct a pay equity audit must be kept.

The Act empowers the Minister to create a partners advisory committee to advise the Commission de l'équité salariale or the Minister. It facilitates recourse to sector-based committees and provides for the amount of penal fines to vary according to the number of employees in the contravening enterprise.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act moreover gives the Commission additional responsibilities. It provides for a conciliation process and sets rules for intervention by the Commission before the Commission des relations du travail. It also gives the Commission the power to authorize methods for valuating differences in compensation, to approve the use of predominantly male job classes in an enterprise with characteristics similar to those of the enterprise concerned as comparators, to allow, in certain circumstances, a different committee composition than that prescribed by law for a pay equity committee, and to make regulations on postings and the preservation of information.

In addition, the Act requires that a report by the Minister on the implementation of the Pay Equity Act be tabled in the National Assembly 10 years after the coming into force of the Act.

Lastly, the Act contains transitional measures. More particularly, it imposes on employers that have not completed a pay equity plan or determined compensation adjustments within the legal time limit an obligation to do so by 31 December 2010. In enterprises where a pay equity plan has been completed or compensation adjustments have been determined, the Act requires that a first pay equity audit be conducted by that same date. It further provides that it will be possible to file complaints as of 1 January 2011 against employers to whom the transitional measures apply.



Chapter 9

AN ACT TO AMEND THE PAY EQUITY ACT

[Assented to 28 May 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 4 of the Pay Equity Act (R.S.Q., chapter E-12.001) is amended

(1) by adding the following sentences at the end of the first paragraph: “The date from which the Act applies to an enterprise where the number of employees grows to 10 or more in the course of a given year is 1 January of the following year. The number of employees is computed in the manner set out in section 6.”;

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

“However, regardless of the number of employees, every employer shall submit a report on the implementation of this Act in his enterprise, in the cases and subject to the conditions prescribed by regulation of the Minister made after consultation with the Commission and the partners advisory committee.”

2. Sections 6 and 7 of the Act are replaced by the following sections:

“**6.** For the purposes of this Act, the number of employees in an enterprise is its average number of employees.

That average number is determined on the basis of the number of employees on the employer’s payroll for each pay period in a calendar year.

“**7.** From the time an employer becomes subject to this Act under the first paragraph of section 4, every person on whom this Act imposes obligations remains subject to those obligations on the same terms, regardless of any change in the number of employees in the enterprise.”

3. Section 11 of the Act is amended by adding the following sentence at the end of the third paragraph: “Two pay equity plans shall be established for employees of that enterprise who are not represented by certified associations: one applicable to colleges and school boards, and the other, to institutions.”

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

“**12.1.** A group of employers may apply to the Commission for recognition as the employer of a single enterprise for the purposes of this Act.

Before granting that recognition, the Commission shall verify that the enterprises concerned have a set of similar or common characteristics that will allow this Act to be carried out in a manner consistent with its objective. The Commission may, among other things, examine the activities of and the job classes and salary structures within those enterprises.

When different time limits apply to the enterprises concerned, the Commission sets the time limit for completing a pay equity plan, determining compensation adjustments or conducting a pay equity audit in the single enterprise.

The provisions of this Act relating to employers apply to a group of employers recognized as the employer of a single enterprise. The employers in the group remain responsible for paying the compensation adjustments in their respective enterprises. The compensation adjustments are payable as of the date applicable to each enterprise if it is different from that set by the Commission for the single enterprise. If a remedy is sought before the Commission, the prescription period for compensation adjustments that is set out in section 103.1 is extended by any additional time granted by the Commission.”

5. Section 13 of the Act is amended

(1) by replacing “doit être” in the French text by “est”;

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

“The pay equity plan of such an enterprise may also be established by using two or more predominantly male job classes in an enterprise with similar characteristics as comparators.

The use of such job classes as comparators is subject to the approval of the Commission, unless the members of the pay equity committee have agreed to it or the pay equity plan is established jointly under section 32. Two or more employers may jointly seek such approval from the Commission.”

6. Section 14 of the Act is amended by adding the following paragraph at the end:

“A posting under this Act may be made using an information technology-based medium.”

7. The Act is amended by inserting the following section after section 14:

“14.1. The employer shall keep the information relevant to a pay equity plan until the plan has been completed.

In addition, the employer shall keep the information used to complete the plan and the content of all postings for a period of five years from the date of a posting under the second paragraph of section 76.”

8. Section 21.1 of the Act is amended by replacing “referred to in the third paragraph of section 11” in the first paragraph by “for all employees represented by certified associations that is referred to in the third paragraph of section 11”.

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

“30.1. When forming a pay equity committee is highly problematic or when an association or the employees are not or are no longer participating in the committee, the Commission may, on the application of the employer, a certified association or an employee not represented by a certified association, authorize a committee composition different from that prescribed in this subdivision.

No authorization under the first paragraph may be granted, however, if the employer has posted a copy of a notice sent to the Commission under the second paragraph of section 30.”

10. Section 32 of the Act is amended by replacing the last sentence of the second paragraph by the following sentences: “The employer and two or more certified associations may agree likewise. In either case, the employer may then establish a separate plan applicable to employees not represented by a certified association.”

11. Section 35 of the Act is amended

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

“35. An employer shall, at the expiry of the time limit set out in section 37, post the following for 60 days in prominent places easily accessible to employees:

(1) a summary of the pay equity process;

(2) a list of the predominantly female job classes identified in the enterprise;

(3) a list of the predominantly male job classes used as comparators; and

(4) for each predominantly female job class, the percentage or amount of the compensation adjustments to be paid and the terms and conditions of payment, or a notice stating that no compensation adjustments are required.”;

(2) by inserting “be dated and shall” after “shall” in the second paragraph;

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

“In addition, the employer shall, by a means of communication likely to reach the employees, inform them of the posting and provide details such as the posting date, the posting period and how they may access its content.”

12. Section 37 of the Act is amended by replacing “of the coming into force of this chapter” by “after the employer becomes subject to this Act”.

13. Section 39 of the Act is repealed.

14. Division V of Chapter II of the Act, comprising the heading and sections 40 to 43, is repealed.

15. The Act is amended by inserting the following sections after section 46:

“46.1. A sector-based pay equity committee may submit the elements developed under section 46 to the Commission for approval.

Elements approved by the Commission cannot be the subject of a remedy before the Commission.

“46.2. A sector-based pay equity committee shall send the documents pertaining to the elements developed under section 46 to the pay equity committees, or to the employers and certified associations referred to in section 32 in the absence of a pay equity committee.

It shall attach a notice setting out which elements have been approved by the Commission, if any.”

16. Section 47 of the Act is replaced by the following section:

“47. Elements developed under section 46 may be used in determining adjustments in compensation or in establishing a pay equity plan within an enterprise in the sector concerned. The plan shall, nevertheless, be completed so as to satisfy the other requirements of this Act.”

17. Section 49 of the Act is repealed.

18. Section 55 of the Act is replaced by the following section:

“55. A job class may be considered predominantly female or male if

(1) it is commonly associated with women or men owing to gender-based occupational stereotyping;

(2) 60% or more of the positions in that class are held by employees of the same sex;

(3) the difference between the rate of representation of women or men in the job class and their rate of representation in the total workforce of the employer is considered significant; or

(4) the historical incumbency of the job class in the enterprise shows that it is a predominantly female or predominantly male job class.”

19. Section 61 of the Act is amended by replacing “prescribed by regulation of the Commission for valuating differences in compensation” by “for valuating differences in compensation that is prescribed by regulation of the Commission or authorized by the Commission on application by the pay equity committee, or the employer in the absence of such a committee”.

20. Section 67 of the Act is amended by replacing paragraph 5 by the following paragraphs:

“(5) the temporary maintenance of a person’s compensation following a reclassification or demotion, so that the person is not penalized due to a new rate of compensation or compensation scale, provided the compensation applicable to the employees in the same job class catches up to the person’s compensation within a reasonable time;

“(5.1) a handicapped person’s compensation under a special arrangement;”.

21. Section 75 of the Act is amended

(1) by inserting “for 60 days” after “post the results thereof” in the first paragraph;

(2) by inserting the following sentence after the first sentence of the second paragraph: “The posting shall include a description of the method used to valuate differences in compensation.”;

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

“A posting under this section shall be dated. The pay equity committee, or the employer in the absence of such a committee, shall, by a means of communication likely to reach the employees, inform them of the posting and provide details such as the posting date, the posting period and how they may access its content.”

22. Section 76 of the Act is amended

(1) by replacing “posting” in the first paragraph by “the date of a posting” and by replacing “or to” in that paragraph by “or”;

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

“The pay equity committee, or the employer in the absence of such a committee, shall make a new 60-day posting within 30 days of the expiry of the time limit set out in the first paragraph, with any amendments clearly indicated or with an indication that no amendments are needed. The posting shall be dated and, in the absence of a pay equity committee, include information on the remedies available under this Act and the time within which they may be exercised.”

23. The Act is amended by inserting the following chapters after section 76 :

“CHAPTER IV.1

“PAY EQUITY AUDIT

“76.1. After a pay equity plan has been completed or adjustments in compensation have been determined under Division III of Chapter II, an employer shall periodically conduct a pay equity audit in his enterprise.

Every five years from the date of the posting under the second paragraph of section 76, or if the posting was not made within the time limit, from the date on which it should have been made, the pay equity audit and postings prescribed by this chapter must be conducted or made in order to determine whether adjustments in compensation are required.

When pay equity plans have been completed or adjustments in compensation determined on different dates within the same enterprise, the pay equity audit and postings prescribed by this chapter may be conducted or made according to the different time limits applicable, or simultaneously for part or all of the enterprise. In the latter case, the time limit applicable is the shortest.

“76.2. Regardless of the number of employees in his enterprise, the employer shall decide whether a pay equity audit is to be conducted

- (1) by the employer alone;
- (2) by a pay equity audit committee; or
- (3) jointly by the employer and the certified association or associations.

Sections 17 to 30.1 apply to a pay equity audit committee, with the necessary modifications. Section 29 applies, with the necessary modifications, when a pay equity audit is conducted jointly by the employer and the certified association.

“76.3. After conducting a pay equity audit, the pay equity audit committee, or the employer in the absence of such a committee, shall post the audit results for 60 days in prominent places easily accessible to employees. The posting shall include

- (1) a summary of the pay equity audit process;
- (2) a list of the events leading to compensation adjustments;
- (3) a list of the predominantly female job classes that are entitled to compensation adjustments;
- (4) the percentage or amount of the compensation adjustments to be paid; and
- (5) the posting date and information on the rights exercisable under section 76.4 and the time within which they may be exercised.

The pay equity audit committee, or the employer in the absence of such a committee, shall, by a means of communication likely to reach the employees, inform them of the posting and provide details such as the posting date, the posting period and how they may access its content.

“76.4. Within 60 days of the date of a posting under section 76.3, any employee may, in writing, request additional information from or make observations to the pay equity audit committee, or the employer in the absence of such a committee.

Within 30 days of the expiry of the time limit set out in the first paragraph, the pay equity audit committee, or the employer in the absence of such a committee, shall make a new 60-day posting, which shall be dated, with any amendments clearly indicated or with an indication that no amendments are needed. If the pay equity audit was conducted by the employer alone, the posting shall include information concerning the remedies available under this Act and the time within which they may be exercised.

“76.5. Subject to the third paragraph of section 101, the compensation adjustments apply from the date that is the time limit for the new posting under the second paragraph of section 76.4.

Unpaid compensation adjustments shall bear interest at the legal rate from that date.

“76.6. Adjustments in compensation in respect of predominantly female job classes determined in accordance with this chapter are deemed to form part of the collective agreement or the conditions of employment applicable to employees holding positions in those job classes.

“76.7. Two or more employers may develop a common procedure for the conduct of a pay equity audit in their respective enterprises. The development of a common procedure requires the agreement of the pay equity audit committee of each of the enterprises that has a committee, or of the certified association if the pay equity audit is conducted jointly.

Each employer remains responsible for the conduct of the pay equity audit in his enterprise in accordance with the other requirements of this chapter.

In addition, a sector-based pay equity audit committee may be formed for a sector of activity. Chapter III applies to such a committee, with the necessary modifications.

“76.8. The employer shall keep the information used to conduct the pay equity audit and the content of all postings for a period of five years from the date of the new posting under the second paragraph of section 76.4.

“76.9. No employer, certified association, bargaining agent appointed under the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) or member of a pay equity audit committee may, as regards the maintenance of pay equity, act in bad faith or in an arbitrary or discriminatory manner or exhibit gross negligence with regard to employees in the enterprise.

“CHAPTER IV.2

“CHANGED CIRCUMSTANCES IN ENTERPRISE

“76.10. If, before the completion of a pay equity plan or a pay equity audit in an enterprise, an association is certified under the Labour Code (chapter C-27) to represent employees of the enterprise, obligations relative to the establishment of the plan or the conduct of the audit remain unchanged.

The employer may, at the request of the certified association, elect to establish a pay equity plan applicable to the employees represented by the association.

“76.11. The alienation of an enterprise or the modification of its legal structure shall have no effect upon obligations relative to adjustments in compensation, a pay equity plan or a pay equity audit, which shall be binding on the new employer.

If the legal structure of two or more enterprises is modified as a result of an amalgamation or otherwise, the provisions of this Act which apply according to the number of employees in an enterprise shall, in respect of the enterprise resulting from the modification, be determined to be those applicable to the enterprise which employed the greatest number of employees.”

24. The Act is amended by inserting the following section after section 89:

“89.1. Documents emanating from the Commission are authentic if they are signed or, in the case of copies, if they are certified by the president, a member of the Commission or, if applicable, the person designated by the president to exercise that function.”

25. The Act is amended by inserting the following section after section 90:

“90.1. The Commission’s fiscal year ends on 31 March.”

26. Section 91 of the Act is replaced by the following section:

“91. The Commission shall, not later than 15 days before the end of the fourth month following the end of its fiscal year, submit an activity report for that fiscal year to the Minister.

The report shall contain any further information the Minister may require.

The Minister shall table the report in the National Assembly within four months of the end of the Commission’s fiscal year or, if the Assembly is not sitting, within 15 days of resumption.”

27. Section 92 of the Act is amended by adding “or the carrying out of this Act” at the end.

28. Section 93 of the Act is amended

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

“(1) overseeing the establishment of pay equity plans, the determination of adjustments in compensation under Division III of Chapter II and the conduct of pay equity audits;”;

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

“(3.1) approving the use of predominantly male job classes in an enterprise with characteristics similar to those of the enterprise concerned as comparators under the third paragraph of section 13;”;

(3) by inserting “or pay equity audit committee” after “pay equity committee” in paragraphs 4 and 5;

(4) by inserting “or pay equity audit committee” after “pay equity committee” in paragraph 5.1;

(5) by inserting the following paragraph after paragraph 5.1:

“(5.2) authorizing, in accordance with section 30.1, a committee composition different from that prescribed in subdivision 2 of Division I of Chapter II for a pay equity or pay equity audit committee;”;

(6) by replacing “the first paragraph of section 96 or in section 98 or following a complaint under the second paragraph of section 96 or under section 97” in paragraph 6 by “section 96 or 98 or following a complaint under section 96.1, 97”;

(7) by replacing “in the establishment of pay equity plans by developing tools to facilitate the implementation of pay equity plans” in paragraph 8 by

“by developing tools to facilitate the implementation of pay equity plans and the conduct of pay equity audits”;

(8) by inserting “or pay equity audit” after “pay equity plan” in paragraph 10;

(9) by replacing “and encouraging the participation of the persons concerned” in paragraph 11 by “and the conduct of pay equity audits, and encouraging the participation of the persons concerned”;

(10) by inserting “and pay equity audit committee” before “members” in paragraph 12;

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

“The Commission must make sure that the information concerning enterprises that it obtains in the course of its information and assistance activities is not used for the purposes of investigations or in the processing of a complaint or dispute.”

29. Section 94 of the Act is amended

(1) by striking out “advisory” in paragraph 1;

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

“(4) enter into an agreement with a department or body of the Gouvernement du Québec or with a person, association, partnership or agency, for such purposes as the administration of a regulation made by the Minister under the second paragraph of section 4; and

“(5) require any relevant information.”

30. Section 95 of the Act is replaced by the following section:

“**95.** The Commission may, after the expiry of the time limit set out in section 37 or 76.1, require of an employer that he produce, within the time it specifies, a report describing the measures he has taken to achieve or maintain pay equity.

The report shall be drawn up in the form determined and contain the information prescribed by regulation of the Commission.”

31. The Act is amended by inserting the following chapter after section 95:

“CHAPTER V.1

“PARTNERS ADVISORY COMMITTEE

“**95.1.** The Minister shall, by an order published in the *Gazette officielle du Québec*, create a partners advisory committee whose role is to provide its

opinion on any matter that the Minister or the Commission submits to it concerning the carrying out of this Act.

The advisory committee shall be formed of an equal number of members representing employers and members representing employees. At least two of the latter shall represent employees who do not belong to a certified association, and at least two shall represent employees who belong to a certified association. The members shall be appointed after consultation with bodies which, in the Minister's view, are representative of employers and employees.

The order may specify how the advisory committee is to carry out its consultations and set out the committee's operating rules.

“95.2. Meetings of the partners advisory committee shall be called and chaired by the president of the Commission. The Commission shall assume the secretarial work for the committee. The secretary designated by the Commission shall see to the preparation and conservation of the minutes and opinions of the committee.

“95.3. The members of the partners advisory committee shall receive no remuneration except in the cases, on the conditions and to the extent determined by the ministerial order. They shall, however, be entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the ministerial order.

“95.4. The Commission shall seek the partners advisory committee's opinion

- (1) on any regulation it intends to make;
- (2) on any tools it intends to propose in order to facilitate the achievement or maintenance of pay equity;
- (3) on any problems encountered in the carrying out of this Act; and
- (4) on any other matter that it sees fit to submit to the committee or that the Minister determines.

The partners advisory committee's opinions shall not be binding on the Commission.”

32. Section 96 of the Act is amended

- (1) by inserting “or pay equity audit committee” after “pay equity committee” in the first paragraph;
- (2) by striking out the second paragraph.

33. The Act is amended by inserting the following section after section 96:

“96.1. In the absence of a pay equity committee in an enterprise employing 100 or more employees, an employee covered by a pay equity plan or certified association representing employees in the enterprise may file a complaint with the Commission within 60 days after the expiry of the time limit for a new posting set out in the second paragraph of section 76.

An employee or a certified association representing employees in such an enterprise may file a complaint with the Commission, despite the existence of a pay equity committee in the enterprise, if a pay equity plan has not been completed.”

34. Section 97 of the Act is amended

(1) by replacing “within 30 days after the expiry of the time limit set out in the second paragraph of section 76” by “within 60 days after the expiry of the time limit for a new posting set out in the second paragraph of section 76”;

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

“An employee or a certified association representing employees in such an enterprise may file a complaint with the Commission, despite the existence of a pay equity committee in the enterprise, if a pay equity plan has not been completed.”

35. Section 99 of the Act is amended

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

“The remedy under the first paragraph may not be exercised if the employer has conducted a pay equity audit in his enterprise in accordance with Chapter IV.1.”;

(2) by replacing “96” in the third paragraph by “96.1”.

36. Section 100 of the Act is replaced by the following section:

“100. An employee covered by a pay equity audit conducted by the employer alone, or a certified association representing such employees, may file a complaint with the Commission within 60 days of the expiry of the time limit for a new posting set out in the second paragraph of section 76.4 if the employee or association is of the opinion that the employer has not conducted the pay equity audit in accordance with this Act.

An employee or a certified association representing employees in an enterprise may file a complaint with the Commission when a pay equity audit has not been conducted and the related postings have not been made.”

37. Section 101 of the Act is amended

- (1) by inserting “or 76.9” after “section 15” in the first paragraph;
- (2) by inserting “or maintenance” after “achievement” in the second paragraph;
- (3) by adding the following paragraph at the end:

“Despite section 76.5, if an employer contravenes section 76.9, the Commission may determine that the adjustments in compensation are payable from the date the contravention occurred.”

38. The Act is amended by inserting the following section after section 101:

“101.1. An employer may apply to the Commission for an extension of the time limit for completing a pay equity plan, determining compensation adjustments or conducting a pay equity audit if the employer’s ability to meet the time limits set under this Act is compromised by a complaint or a dispute under this Act.

The new time limit has no impact on the date on which compensation adjustments are to be paid but the prescription period for compensation adjustments that is set out in section 103.1 is to be extended accordingly.”

39. The Act is amended by inserting the following sections after section 102:

“102.1. The Commission shall not, during the investigation of a complaint, disclose the identity of the employee concerned, unless the employee consents. The Commission shall, however, inform the employer of the substance of the complaint and of the date on which and provision under which it was filed. The Commission shall likewise inform the certified association, the bargaining agent or the pay equity or pay equity audit committee member against whom a complaint for a contravention of section 15 or 76.9 has been filed.

“102.2. The Commission may, at any time during an investigation, if the parties consent, appoint a conciliator to meet with them and try to facilitate an agreement between them. A person having previously acted as an investigator in the investigation may not be appointed as conciliator.

Nothing said or written in the course of conciliation may be admitted as evidence, unless the parties consent.

A conciliator may not be compelled to disclose anything revealed to or learned by him in the exercise of conciliation functions or to produce personal notes or a document prepared or obtained in the course of those functions before a court of justice or a person or body exercising judicial functions or before a person or body of the administrative branch exercising adjudicative functions.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person shall have a right of access to such a document, unless the document provides the basis for the agreement between the parties.”

40. Section 103 of the Act is replaced by the following sections:

“**103.** An agreement shall be evidenced in writing and any documents to which it refers shall be attached to it. The agreement shall be signed by the conciliator and the parties, shall be binding on the parties and shall settle the complaint or dispute to which it pertains.

If no agreement is possible, the Commission shall determine the measures to be taken so that pay equity may be achieved or maintained in accordance with this Act and the time allotted for their implementation.

“**103.1.** If the complaint was filed under the second paragraph of section 96.1, the second paragraph of section 97, section 99 or the second paragraph of section 100, the Commission may not determine compensation adjustments applicable prior to or require the use of information dating before the date that occurred five years before the date on which the complaint was filed.

If the complaint was filed under section 100 in connection with a pay equity audit, the Commission may not determine compensation adjustments applicable prior to the date referred to in the first paragraph of section 76.5.

When conducting an investigation on its own initiative under paragraph 6 of section 93 regarding compensation adjustments that have been determined or a pay equity plan or pay equity audit that has been completed, the Commission may not determine compensation adjustments applicable prior to or require the use of information dating before the date that occurred one year before the date on which the investigation commenced. In any other case in which the Commission is conducting an investigation on its own initiative, that date is the one that occurred five years before the date on which the investigation commenced.”

41. Section 104 of the Act is amended by adding the following paragraphs at the end:

“The application shall be made in writing. It shall briefly state the main grounds on which it is based and describe the measures to which it pertains.

The Commission may intervene before the Commission des relations du travail at any time on a matter that puts its jurisdiction into issue or pertains to an interpretation of law and, on the request of the Commission des relations du travail, when an employee is not a union member or the complaint is filed against the certified association or a pay equity or pay equity audit committee member if the employee is not represented.

If the Commission wishes to intervene, it shall send each of the parties and the Commission des relations du travail a notice stating the grounds for its intervention.”

42. The Act is amended by inserting the following section after section 110:

“**110.1.** Upon receipt of an application, the Commission des relations du travail shall send a copy to the Commission.”

43. Section 114 of the Act is amended

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

“(5) specifying the required content of a posting under this Act or identifying new required content; and

“(6) specifying the information an employer must keep under section 14.1 or 76.8.”;

(2) by striking out the last paragraph.

44. Section 115 of the Act is replaced by the following section:

“**115.** Whoever

(1) contravenes the second paragraph of section 4, the first paragraph of section 10, section 14, 14.1, 15, 16 or 23, the second paragraph of section 29, the first paragraph of section 31, section 34, 35, 71, 73 or 75, the second paragraph of section 76, section 76.1 or 76.3, the second paragraph of section 76.4 or section 76.8 or 76.9,

(2) fails to send a report, a document or information required under this Act, or provides false information,

(3) takes or attempts to take reprisals as described in section 107, or

(4) hinders or attempts to hinder the Commission, a member or mandatory of the Commission or a member of its personnel in the performance of its or his duties,

is guilty of an offence and is liable to a fine.

The fine shall be of

(1) not less than \$1,000 nor more than \$15,000 in the case of an employer whose enterprise employs fewer than 50 employees;

(2) not less than \$2,000 nor more than \$30,000 in the case of an employer whose enterprise employs 50 or more but fewer than 100 employees;

(3) not less than \$3,000 nor more than \$45,000 in the case of an employer whose enterprise employs 100 or more employees; and

(4) not less than \$1,000 nor more than \$15,000 in the case of any other person.

For a second or subsequent offence, the amounts set out in the second paragraph shall be doubled.”

45. Section 130 of the Act is replaced by the following section:

“**130.** Not later than 28 May 2019, the Minister shall present a report to the Government on the implementation of this Act and on the advisability of maintaining it in force or amending it.

The report shall be tabled by the Minister in the National Assembly within the next 15 days or, if the Assembly is not sitting, within 15 days of resumption.”

TRANSITIONAL AND FINAL PROVISIONS

46. In an enterprise to which the Pay Equity Act (R.S.Q., chapter E-12.001) applied on 12 March 2009 where, at that date, the compensation adjustments required to achieve pay equity had not been determined or a pay equity plan had not been completed within the time limit set out in section 37, 38 or 39 of that Act as it read at that time, the posting under section 35 or the second paragraph of section 75, as amended by sections 11 and 21, must begin not later than 31 December 2010.

47. An employer to whom section 46 applies, if unable to determine the number of employees in the enterprise at the time the employer became subject to the Pay Equity Act, must use the earliest information dating after that time in the employer’s possession in order to determine which provisions of Chapter II of that Act apply.

Moreover, information as at 1 February 2009 is the only information that may be used to determine the compensation adjustments required to achieve pay equity or to complete a pay equity plan.

Despite the second paragraph,

(1) if, on that date, job classes were already identified, the establishment of the pay equity plan or the determination of compensation adjustments is to continue on the basis of the information used for job class identification purposes; and

(2) if, on that date, the compensation adjustments required to achieve pay equity were already determined for the majority of the employees in the enterprise or one or more pay equity plans were already completed for the majority of the employees in the enterprise, information contemporaneous with the information used for those purposes must be used in respect of the other employees in the enterprise.

48. Subject to section 53, the new time limit set out in section 46 has no impact on the date of payment of compensation adjustments, and the obligations under section 71 of the Pay Equity Act remain unchanged.

Moreover, the amount of the compensation adjustments to be paid must not be determined taking into account a possible spreading of payments over a period of time under section 70 of the Pay Equity Act, unless the employer is in one of the situations described in the third paragraph of section 47 of this Act or is authorized to do so to the extent provided in section 72 of the Pay Equity Act.

If former employees of the enterprise are entitled to compensation adjustments, the employer must take reasonable means to notify them.

49. In an enterprise where the compensation adjustments required to achieve pay equity were determined or a pay equity plan was completed before 12 March 2009, a pay equity audit of the job classes concerned must be undertaken and a posting under section 76.3 of the Pay Equity Act must begin not later than 31 December 2010.

A pay equity audit of the job classes for which a pay equity plan has been established or compensation adjustments have been determined in accordance with the third paragraph of section 47 must also be undertaken, and a posting under section 76.3 of the Pay Equity Act must begin not later than 31 December 2011. In such a case, sections 52 to 54 are to be read as if “2011” were replaced by “2012”.

Despite section 76.5 of the Pay Equity Act, compensation adjustments determined under this section apply from 31 December 2010.

50. In an enterprise to which the Pay Equity Act applied on 12 March 2009 and in respect of which the time limit for determining the compensation adjustments required to achieve pay equity or to complete a pay equity plan had not expired at that date, the pay equity committee, or the employer in the absence of such a committee, must determine the adjustments or complete the plan within that time limit.

51. The four-year time limit set out in section 37 of the Pay Equity Act, as amended by section 12, starts running on 1 January 2010 for an employer who was not subject to this Act in 2008 but whose enterprise employed 10 or more employees at that time.

52. A complaint under the second paragraph of section 96.1, the second paragraph of section 97 or section 99 of the Pay Equity Act, as amended by this Act, against an employer to which section 46 applies may be filed only as of 1 January 2011.

A complaint under the second paragraph of section 100 of the Pay Equity Act, as replaced by section 36, against an employer to which section 49 applies may likewise be filed only as of that date.

53. The compensation adjustments determined further to complaints referred to in section 52 may in no case be spread over a period of time. In addition to interest under the second paragraph of section 71 of the Pay Equity Act, an indemnity is to be computed by applying a percentage equal to the percentage by which the interest rate determined under the first paragraph of section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) exceeds the legal rate to the compensation adjustments, from the date on which they should have been paid.

Section 103.1 of the Pay Equity Act applies to complaints referred to in section 52 only if they are filed after 30 May 2011 against an employer to which section 46 or 49 applies. No indemnity under the first paragraph is applicable to compensation adjustments paid within the time limit set by the Commission under section 12.1 or 101.1 of the Pay Equity Act.

54. The examination of complaints alleging that pay equity has not been maintained in an enterprise, filed under section 100 of the Pay Equity Act after 11 March 2009 and pending on 28 May 2009, is suspended until 1 January 2011. Such complaints, if still relevant, are to be examined at that time under that section 100, as replaced by section 36.

55. A complaint alleging that the employer has not determined the required compensation adjustments or has not completed a pay equity plan, filed before 28 May 2009, continues to be governed by the provisions of the Pay Equity Act in force before that date.

56. Section 46 applies to municipalities and municipal housing bureaus referred to in section 176.27 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) that did not complete a pay equity plan or determine compensation adjustments by the deadline set by section 176.28 of that Act.

Sections 47 to 55 also apply to those municipalities and municipal housing bureaus, with the necessary modifications.

57. The time limit for a new posting set out in the second paragraph of section 76 of the Pay Equity Act, replaced by paragraph 2 of section 22, applies to a posting that is underway on the date of coming into force of this Act. The time already elapsed before that date is to be taken into account.

58. The time limit for filing a complaint with the Commission set out in the first paragraph of section 96.1 of the Pay Equity Act, enacted by section 33, in the first paragraph of section 97 of that Act, as amended by paragraph 1 of section 34, and in the first paragraph of section 100 of that Act, replaced by section 36, applies to situations underway on the date of coming into force of this Act. The time already elapsed before that date is to be taken into account.

59. This Act comes into force on 28 May 2009.

2009, chapter 10

AN ACT TO REGULARIZE AND PROVIDE FOR THE DEVELOPMENT OF LOCAL SLAUGHTERHOUSES AND TO AMEND THE FOOD PRODUCTS ACT

Bill 4

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

Introduced 12 March 2009

Passed in principle 12 May 2009

Passed 28 May 2009

Assented to 1 June 2009

Coming into force: 1 July 2009, except paragraph 3 of section 30, which comes into force on the date of coming into force of subparagraph *n.3* of the first paragraph of section 9 of the Food Products Act, introduced by paragraph 5 of section 13 of the Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions (2000, chapter 26)

Legislation amended:

Food Products Act (R.S.Q., chapter P-29)

Explanatory notes

This Act amends the Food Products Act in order to make permits mandatory for slaughterhouse operators in Québec who are presently exempted from being permit holders.

To that end, it establishes, for the benefit of any person who operated a slaughterhouse without a permit between 14 June 1977 and the date of introduction of the new legislation, a transitional permit scheme to authorize the operation of a slaughterhouse and a meat preparation plant, and sets rules regarding the period of validity of the transitional scheme. It also determines conditions for the issue, renewal and transfer of transitional permits and operational standards for permit holders.

In addition, this Act introduces a new type of slaughterhouse permit for the same activities as those authorized under a transitional permit. It determines conditions for the issue and renewal of the new permits and operational standards that are to apply to permit holders until the Government makes a regulation for that purpose.

(Cont'd on next page)

Explanatory notes (Cont'd)

Moreover, this Act modifies inspection powers so that they include the inspection of animals and extends the Minister's power to set the operation schedule of slaughterhouses.

Lastly, it includes technical and consequential provisions necessary for its implementation.



Chapter 10

AN ACT TO REGULARIZE AND PROVIDE FOR THE DEVELOPMENT OF LOCAL SLAUGHTERHOUSES AND TO AMEND THE FOOD PRODUCTS ACT

[Assented to 1 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

TRANSITIONAL SLAUGHTERHOUSE PERMIT

1. Every person who, between 14 June 1977 and 12 March 2009, operated a slaughterhouse without a permit is deemed to hold a transitional slaughterhouse permit until the earliest of

(1) the date on which the person is issued a transitional slaughterhouse permit;

(2) the date on which the Minister refuses to issue the person a transitional slaughterhouse permit; and

(3) 29 September 2009, if the Minister has not received the person's application for a transitional slaughterhouse permit by that date.

2. A transitional slaughterhouse permit authorizes the permit holder to operate a slaughterhouse and a plant where meat or meat products are prepared exclusively to be sold at retail in that plant, or a slaughterhouse where slaughter services are provided for remuneration and a plant where meat or meat products may be prepared for remuneration for the personal consumption of a customer to whom slaughter services have been provided.

3. To obtain a transitional slaughterhouse permit, a person referred to in section 1 must apply for it in writing to the Minister before 29 September 2009 and provide

(1) in the case of a natural person, the person's name, address, telephone number and, if applicable, email address;

(2) in the case of a sole proprietorship, partnership or legal person, its name, telephone number and, if applicable, email address, the address of its main establishment and the business number assigned to it under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45);

(3) the name under which the slaughterhouse operates, its address and, if applicable, the name and address of the meat preparation plant;

(4) a monthly slaughtering schedule;

(5) an estimated monthly slaughtering volume, by species;

(6) a list of the activities the person intends to carry on; and

(7) for the purpose of establishing the amount of the fee payable, the total number of self-service hot or cold units in the meat preparation plant, other than cold units solely for the display of fresh whole, cut, peeled, grated or sliced fruit or vegetables.

The application must be submitted with the file opening fee, made payable to the Minister of Finance, and evidence that the applicant operated a slaughterhouse without a permit between 14 June 1977 and 12 March 2009.

The applicant must pay the prescribed fees to the Minister of Finance before the permit may be issued.

4. A transitional slaughterhouse permit is issued only if the applicant's slaughterhouse has

(1) a slaughtering room;

(2) a cold storage room with an initial cooling area and a refrigerated preserving area. The room must have equipment designed to lower the internal temperature of products and preserve them in accordance with section 6.3.1.8 of the Regulation respecting food (R.R.Q., 1981, chapter P-29, r. 1);

(3) a ventilated room, area or vehicle for receiving animals that is designed so as to prevent falls and injuries to animals and, if the animals received are of a species other than birds or rabbits, that is equipped with drinking and feeding facilities;

(4) an area for containers used for meat unfit for human consumption and for skins;

(5) a compartment for storing cleaning, washing and disinfecting materials; and

(6) a lavatory, including a sink, that may be used by the authorized person.

The slaughterhouse floors must be impermeable, washable and in good condition.

At the time the permit is issued, the slaughterhouse must also have

- (1) room lighting and ventilation equipment and hot and cold drinking water supply equipment;
- (2) hygienic handwashing equipment;
- (3) waste water recovery or drainage equipment;
- (4) equipment for rendering animals unconscious before bleeding them, suitable for the species slaughtered;
- (5) suspension equipment for the hygienic bleeding of animals;
- (6) equipment to keep carcasses off the floor during skinning;
- (7) carcass rinsing equipment;
- (8) equipment for disposing of meat unfit for human consumption and skins in such a way that they do not become a source of contamination;
- (9) equipment for the inspection of carcasses, viscera and offal; and
- (10) if species other than birds and rabbits are slaughtered, equipment for splitting carcasses in such a way that they remain safe.

The applicant's meat preparation plant must have the equipment described in subparagraphs 1 to 3 of the third paragraph.

5. For the first renewal of a transitional slaughterhouse permit, the applicant's slaughterhouse must have, in addition to the rooms, areas, equipment and systems described in section 4,

- (1) equipment providing sufficient lighting for inspection activities;
- (2) knife sterilization equipment in the slaughtering room;
- (3) if cattle or horses are slaughtered, washing equipment for the inspection of heads;
- (4) if birds other than ratites are slaughtered, plucking equipment; and
- (5) if hogs are slaughtered and the skin is not removed, bristle removal equipment.

At the time of renewal of the permit, the rooms and areas of the slaughterhouse must be laid out in such manner that there is a continuous progression of the animals before and during slaughtering, and of the resulting carcasses, without any possibility of backtracking, overlapping or crossing over between live animals, products and meat unfit for human consumption. The rooms and areas must also be designed to prevent the entry of any species of animal other than those being slaughtered, including insects and rodents.

Moreover, the walls, doors, windows and ceilings must be washable, smooth and in good condition.

The applicant's meat preparation plant must have the equipment described in subparagraphs 1 to 3 of the third paragraph of section 4.

6. The equipment described in sections 4 and 5 must not be capable of affecting the safety of products.

7. For the second renewal of a transitional slaughterhouse permit, the applicant's slaughterhouse must have, in addition to the rooms, areas, equipment and systems described in sections 4 and 5,

(1) machine areas and a repair and maintenance area, laid out in such manner as to avoid contaminating the carcasses and other products; and

(2) if birds other than ratites are slaughtered, a room with receiving, slaughtering and plucking areas separated from the area for evisceration and any other carcass processing so as to prevent the contamination of the carcasses and other products.

The applicant's meat preparation plant must have the equipment described in subparagraphs 1 to 3 of the third paragraph of section 4.

8. A transitional slaughterhouse permit allows the permit holder to slaughter only

(1) animals whose meat is intended exclusively to be sold at retail in the permit holder's meat preparation plant; and

(2) animals belonging to a customer of the slaughterhouse and whose meat is for the customers' personal consumption.

The permit allows the permit holder to operate only one plant where meat or meat products are prepared for the exclusive purpose of retail sale in that plant or the slaughterhouse customers' personal consumption. The meat or meat products prepared must be

(1) derived from animals slaughtered in the permit holder's slaughterhouse;

(2) derived from animals slaughtered in a slaughterhouse referred to in subparagraph *a* of the first paragraph of section 9 of the Food Products Act (R.S.Q., chapter P-29) or in a slaughterhouse in respect of which the operator holds a license to operate a registered establishment issued under the Meat Inspection Regulations, 1990 (Revised Statutes of Canada, 1970, chapter M-7; SOR/90-288 *Canada Gazette* Part II, 2090); or

(3) derived from game held in accordance with the Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1) and prepared solely for the slaughterhouse customers' personal consumption.

Only meat or meat products derived from animals described in subparagraphs 1 and 2 of the second paragraph may be sold by the permit holder.

The permit holder may, after obtaining authorization from the Minister, use such meat or meat products in one place or vehicle in which the permit holder carries on business as a restaurateur.

9. The holder of a transitional slaughterhouse permit is prohibited from

- (1) selling meat or meat products wholesale;
- (2) carrying on special trading under section 6.7.1.12 of the Regulation respecting food;
- (3) supplying a vending machine with meat or meat products; and
- (4) storing meat or meat products elsewhere than in the permit holder's slaughterhouse, meat preparation plant or place or vehicle referred to in the fourth paragraph of section 8.

10. The holder of a transitional slaughterhouse permit must conform with the slaughtering schedule provided with the permit or permit renewal application or, if applicable, with the schedule set by the Minister under section 26.

11. The holder of a transitional slaughterhouse permit may not slaughter, for human consumption, an animal that

- (1) is unable to stand or move about without assistance; or
- (2) exhibits abnormal behaviour or an abnormal appearance.

12. The holder of a transitional slaughterhouse permit must keep a register giving the date on which animals were received, followed by

- (1) the name, address and telephone number of the owner of the animals or, if applicable, of the person requiring slaughtering services;
- (2) the number of animals of each species; and
- (3) the identification of each animal that is subject to a regulation under section 22.1 of the Animal Health Protection Act (R.S.Q., chapter P-42).

The register must be kept at the slaughterhouse for at least one year from the date of the last entry.

13. The provisions of the Regulation respecting food apply to the holder of a transitional slaughterhouse permit to the extent that they are consistent with this chapter, except those of Division 1.3, section 6.2.4, Division 6.3 other

than sections 6.3.5.2 and 6.3.5.5 and the third paragraph of section 6.3.5.7, paragraph *f* of section 6.4.2.1, section 6.4.2.6, paragraph *a* of section 6.4.3.3 as regards conveyors and overhead rails, and Division 6.5.

Sections 6.4.1.1, 6.4.1.17 and 6.4.2.7 of the regulation must be read as if “preserving room” were replaced by “preserving area”.

14. The holder of a transitional slaughterhouse permit must install and maintain a notice bearing the following inscription in public view in the meat preparation plant: “Notice: Meat and meat products sold here are derived from animals not slaughtered and processed under permanent inspection.” The permit holder must also inform any buyer who is unable to read the notice of the content of the notice.

If the permit holder also carries on a business as a restaurateur and serves meat or meat products derived from animals slaughtered at the slaughterhouse, the permit holder must inform the consumer of this by an indication on the menu or by some other means.

15. The Minister must, before 1 July 2010, issue or refuse to issue a permit applied for under section 3.

16. The Minister may impose any condition or restriction the Minister determines and specify it on the permit.

17. A transitional slaughterhouse permit expires 12 months after its issue; it may be renewed on the conditions specified in section 5 in the case of a first renewal and section 7 in the case of a second renewal.

To obtain a renewal, the permit holder must apply to the Minister in writing at least 30 days before the expiry date of the permit. The application for renewal must be submitted with the fee prescribed, made payable to the Minister of Finance, and must contain the information required under the first paragraph of section 3.

18. No transitional slaughterhouse permit may be issued for a slaughterhouse that is already being operated under a permit issued under subparagraph *a* of the first paragraph of section 9 of the Food Products Act.

19. The holder of a transitional slaughterhouse permit must notify the Minister as soon as the permit holder ceases to operate permanently or suspends operations; in the latter case, the notice must specify the duration of the suspension.

The permit holder must also inform the Minister within 15 days of any change affecting the information provided with the permit or permit renewal application.

20. A person whose transitional slaughterhouse permit has been cancelled may no longer obtain such a permit.

In addition, a period of six months following the cancellation must have expired before the person may be issued a new permit under subparagraph *a* or *a.1* of the first paragraph of section 9 of the Food Products Act for the operation of a slaughterhouse covered by the cancelled permit or a permit under section 1.3.5.B.1 of the Regulation respecting food for the operation of a meat preparation plant covered by the cancelled permit.

21. Despite section 12 of the Food Products Act, the Minister may authorize the transfer of a transitional slaughterhouse permit for the operation of the slaughterhouse and, if applicable, the meat preparation plant for which it was issued, subject to the conditions or restrictions the Minister determines.

The new permit holder must comply with the conditions or restrictions determined by the Minister, provide the information required under the first paragraph of section 3 and pay the file opening fee prescribed under section 22.

Such a transfer does not suspend the validity period of the permit; it continues to run from the date of its issue or renewal to the former permit holder. The permit may be renewed in accordance with section 5 in the case of a first renewal and section 7 in the case of a second renewal.

22. Every application for a transitional slaughterhouse permit carries a non-refundable file opening fee of \$109.

23. The fee payable for a transitional slaughterhouse permit is \$284.

The fee prescribed in the first paragraph is increased by \$13 for each self-service hot or cold unit, as defined in paragraph *k* of section 1.1.1 of the Regulation respecting food, in excess of five, used to display food in the meat preparation plant.

The fee payable under this section is non-refundable.

24. The fees payable under this chapter are adjusted on 1 April every year as of 1 April 2010, according to the change in the all-items Consumer Price Index for Canada established by Statistics Canada for the 12-month period ending on 30 September of the previous year. The fees are reduced to the nearest dollar when they include a dollar fraction under \$0.50, and increased to the nearest dollar when they include a dollar fraction equal to or over \$0.50.

The Minister informs the public of the results of the adjustments under this section by publishing them in Part I of the *Gazette officielle du Québec* and by any other means the Minister considers appropriate.

25. From the date of its issue, a person's transitional slaughterhouse permit replaces the permit issued under paragraph 1 or 2 of section 1.3.5.B.1 of the Regulation respecting food that the person already holds for the operation of a plant that prepares meat or meat products derived from animals slaughtered in a slaughterhouse that the person was until then operating without a permit.

In such a case, the fee prescribed in section 23 is reduced in proportion to the number of months remaining before the permit so replaced was to expire.

26. The Minister may set the slaughtering schedule of a slaughterhouse operated under a transitional slaughterhouse permit to ensure the inspection under section 33.0.0.1 of the Food Products Act is carried out.

27. The holder of a transitional slaughterhouse permit who has obtained a second renewal must, in order to continue operating the slaughterhouse concerned, apply for a permit under subparagraph *a* or *a.1* of the first paragraph of section 9 of the Food Products Act 30 days before the transitional slaughterhouse permit expires and obtain it before the transitional slaughterhouse permit expires.

28. The Food Products Act applies to this chapter.

CHAPTER II

AMENDING PROVISIONS

29. Section 7 of the Food Products Act (R.S.Q., chapter P-29) is amended by inserting “*a.1*,” after “*a*,”.

30. Section 9 of the Act, amended by section 3 of chapter 53 of the statutes of 1983, section 5 of chapter 80 of the statutes of 1990 and section 13 of chapter 26 of the statutes of 2000, is again amended

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

“(a.1) operate a local slaughterhouse;”;

(2) by adding “, unless the person holds a permit required under subparagraph *a.1*” after “remuneration” at the end of subparagraph *m* of the first paragraph;

(3) by inserting “*a.1*,” after “subparagraph *a*,” in subparagraph *n.3* of the first paragraph;

(4) by striking out the third paragraph.

31. Section 32 of the Act is amended by inserting “veterinarians,” after “inspectors,”.

32. Section 32.1 of the Act is amended by replacing “the documents or information necessary to ascertain that a product is in conformity with the provisions of this Act or the regulations” in the first paragraph by “any document or information relevant to the carrying out of this Act”.

33. Section 33 of the Act is amended

- (1) by inserting “, animal” after “product” in paragraph 2;
- (2) by inserting “or animal” after “product” in paragraph 3;
- (3) by inserting “animal,” after “product,” in paragraph 4.

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

“33.0.0.1. Every authorized person may enter a slaughterhouse at any reasonable time and conduct, for as long as is necessary, a sanitary inspection of animals before and after they are slaughtered, and of the carcasses or parts of such animals. The authorized person may also, when conducting an inspection,

- (1) take specimens free of charge;
- (2) prohibit the slaughtering of animals or subject it to certain conditions;
- (3) seize or confiscate animals, animal carcasses or animal parts if the person has reasonable cause to believe they are unfit for human consumption; and
- (4) order the destruction of animals, animal carcasses or animal parts, or determine how they are to be disposed of.

The slaughterhouse operator is required to lend assistance to the authorized person in carrying out an inspection.”

35. Section 33.0.1 of the Act is amended by striking out “under a regulation made pursuant to paragraph *c.3* or *c.5* of section 40”.

36. Section 33.1 of the Act is amended by inserting “, animal” after “any product” and “, animal” after “such product” in the first paragraph.

37. Section 34 of the Act is amended by replacing “subparagraphs *a*, *b* and *c*” by “subparagraphs *a*, *a.1*, *b* and *c* of the first paragraph” and by inserting “or their inspection under section 33.0.0.1” after “permit holder”.

38. Section 40 of the Act is amended

- (1) by striking out paragraph *i*;
- (2) by replacing paragraph *l* by the following paragraph:

“(*l*) define any expression used in this Act;”.

39. Section 45 of the Act is amended by inserting “the second paragraph of section 33.0.0.1 and sections” after “3.5,” in paragraph 1.**40.** Section 45.2 of the Act is amended by inserting “or *a.1*” after “subparagraph *a*”.**CHAPTER III****TRANSITIONAL PROVISIONS APPLICABLE
TO LOCAL SLAUGHTERHOUSES**

41. Until 1 July 2014 or any earlier date set by the Government, the conditions for the issue or renewal of a permit required under subparagraph *a.1* of the first paragraph of section 9 of the Food Products Act (R.S.Q., chapter P-29) and the operational standards that apply to the holder of such a permit are provided for in this chapter.

Despite the first paragraph, the Government may, in view of health and safety or socio-economic factors, make regulations prescribing conditions for the issue or renewal of a permit or operational standards that differ from those prescribed by this chapter.

The Government must, by regulation and not later than 1 July 2010, change the number of meat preparation plants that a local-slaughterhouse permit holder may operate.

42. A permit under subparagraph *a.1* of the first paragraph of section 9 of the Food Products Act authorizes the permit holder to operate a slaughterhouse and a plant where meat or meat products are prepared exclusively to be sold at retail in that plant, or a slaughterhouse where slaughter services are provided for remuneration and a plant where meat or meat products may be prepared for remuneration for the personal consumption of a customer to whom slaughter services have been provided.

43. To obtain a permit under subparagraph *a.1* of the first paragraph of section 9 of the Food Products Act, the applicant’s slaughterhouse must be laid out so as to preserve the safety of products and the sanitary conditions of the operation. It must have, in addition to the rooms, areas, equipment and systems described in sections 4 to 7,

- (1) a slaughtering room comprising a slaughtering area and a dressing area;

(2) a ventilated room or area for receiving animals that is designed so as to prevent falls and injuries to animals and, if the animals received are of a species other than birds or rabbits, that is equipped with drinking and feeding facilities;

(3) knife sterilization equipment in the slaughtering and dressing areas; and

(4) a restraining cage in the slaughtering area for cattle, horses and animals of other species as is required when rendering such animals unconscious.

The applicant's meat preparation plant must have the equipment described in subparagraphs 1 to 3 of the third paragraph of section 4.

44. An application for a permit under subparagraph *a.1* of the first paragraph of section 9 of the Food Products Act must be filed with the Minister in writing, contain the information required under the first paragraph of section 3 and be submitted with the file opening fee prescribed by section 22, made payable to the Minister of Finance, and with the plans and specifications described in section 1.3.1.2 of the Regulation respecting food (R.R.Q., 1981, chapter P-29, r. 1). Before a permit is issued, the applicant must have paid the permit fee to the Minister of Finance.

Despite the first paragraph, applicants who hold a transitional slaughterhouse permit are exempted from paying the file opening fee.

45. An application for a renewal of the permit required under subparagraph *a.1* of the first paragraph of section 9 of the Food Products Act must be filed with the Minister in writing before the expiry date of the permit, contain the information required under the first paragraph of section 3 and be submitted with the prescribed fee, made payable to the Minister of Finance.

46. The fee payable for the issue or renewal of the permit required under subparagraph *a.1* of the first paragraph of section 9 of the Food Products Act is \$600.

The fee prescribed in the first paragraph is increased by \$13 for each self-service hot or cold unit, as defined in paragraph *k* of section 1.1.1 of the Regulation respecting food, in excess of five, used to display food in the meat preparation plant.

The fee payable under this section is non-refundable.

47. The fees payable under this chapter are adjusted on 1 April every year from 1 April 2010, according to the change in the all-items Consumer Price Index for Canada established by Statistics Canada for the 12-month period

ending on 30 September of the previous year. The fees are reduced to the nearest dollar when they include a dollar fraction under \$0.50, and increased to the nearest dollar when they include a dollar fraction equal to or over \$0.50.

The Minister informs the public of the results of the adjustments under this section by publishing them in Part I of the *Gazette officielle du Québec* and by any other means the Minister considers appropriate.

48. Sections 8 to 14, 18 and 19 and section 1.3.1.10 of the Regulation respecting food apply, with the necessary modifications, to the holder of a permit under subparagraph *a.1* of the first paragraph of section 9 of the Food Products Act.

CHAPTER IV

PENAL PROVISIONS

49. A person who contravenes

(1) any of sections 8, 9, 11, 12 and 14,

(2) a condition or restriction specified on the person's permit in accordance with section 16 or 21, or

(3) a regulation under section 41,

is liable to a fine of \$1,000 to \$6,000 and, for any subsequent contravention, to a fine of \$3,000 to \$18,000.

50. A person who contravenes section 10 is liable to a fine of \$2,000 to \$15,000 and, for any subsequent contravention, to a fine of \$6,000 to \$45,000.

51. A person who contravenes section 19 is liable to a fine of \$250 to \$2,000 and, for any subsequent contravention, to a fine of \$750 to \$6,000.

52. A person who incites another person to commit an offence or participates in an offence committed by another person is liable to the same penalties as are prescribed for the offender.

53. If a legal person commits an offence, any officer, director, partner, employee or mandatary of the legal person who prescribed, authorized, consented to, acquiesced in or participated in the offence is deemed to be a party to it and is liable to the penalties prescribed for the offence, whether or not the legal person has been prosecuted or convicted.

CHAPTER V**FINAL PROVISIONS**

54. Chapters I, III and IV cease to have effect on or before 1 July 2014.

55. The Minister must, not later than 1 July 2012, report to the Government on the carrying out of this Act, specifically section 8, and on the advisability of maintaining or amending this Act.

The report is tabled in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

56. This Act comes into force on 1 July 2009, except paragraph 3 of section 30, which comes into force on the date of coming into force of subparagraph *n.3* of the first paragraph of section 9 of the Food Products Act, introduced by paragraph 5 of section 13 of the Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions (2000, chapter 26).

2009, chapter 11

AN ACT TO AMEND THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES AND OTHER LEGISLATIVE PROVISIONS

Bill 33

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs, Regions and Land Occupancy

Introduced 22 April 2009

Passed in principle 7 May 2009

Passed 28 May 2009

Assented to 1 June 2009

Coming into force: 1 June 2009

Legislation amended:

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Election Act (R.S.Q., chapter E-3.3)

Act respecting municipal territorial organization (R.S.Q., chapter O-9)

Explanatory notes

This Act amends the Act respecting elections and referendums in municipalities to facilitate its application.

It includes amendments pertaining to the organization and holding of polls, the financing rules applicable to political parties and independent candidates, and the control of election expenses. It also contains amendments relating to penal matters.

As well, the Act makes consequential amendments to the Election Act and the Act respecting municipal territorial organization.



Chapter 11

AN ACT TO AMEND THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES AND OTHER LEGISLATIVE PROVISIONS

[Assented to 1 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The heading of Chapter II of Title I of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended by striking out “REGULAR”.
- 2.** Section 2 of the Act is amended by striking out the last three paragraphs.
- 3.** Section 3 of the Act is amended by striking out “for a regular election”.
- 4.** Section 12.1 of the Act is amended by replacing the last three paragraphs by the following paragraph:

“The document shall specify, for each immovable or business establishment in the municipality, the number of electors whose names are on the permanent list of electors according to the data provided by the Chief Electoral Officer not later than 15 January of the year for which the division is required, and the number of electors whose names are on the list of electors of the municipality as owners of the immovable or occupants of the business establishment.”
- 5.** The Act is amended by inserting the following section after section 55.1:

“**55.2.** Before 1 September of the calendar year in which a general election is to be held, the returning officer shall send owners of immovables whose names are not already on the list of electors a notice stating that they are entitled to have their names entered on the list and setting out the rules governing the entry of names on the list. The notice must include the same particulars as the public notice prescribed in section 56 and must be accompanied by an entry application form and a power of attorney form.”
- 6.** Section 56 of the Act is amended by replacing “40” in the first paragraph by “22”.
- 7.** Section 63 of the Act is amended by replacing paragraph 4 by the following paragraph:

“(4) the persons acting as official agents or official representatives of parties holding an authorization under Chapter XIII that is valid in respect of the municipality, their assistants and the persons acting as official agents and official representatives of independent candidates in the current election, except independent candidates who act in that capacity themselves.”

8. Section 64 of the Act is amended by inserting “or the office of leader is vacant” after “no longer exists” in the second paragraph.

9. Section 81.1 of the Act is amended by replacing “If there is only one polling station” in the third paragraph by “If there are three or fewer polling stations”.

10. Section 104 of the Act is amended

(1) by inserting “of not more than 500 electors” after “polling subdivisions” in the first paragraph;

(2) by striking out the second paragraph.

11. Section 110 of the Act is amended by adding the following paragraph at the end:

“If no revision is to be carried out or if the revision is interrupted, the returning officer shall notify the Chief Electoral Officer in writing without delay.”

12. Section 122 of the Act is amended

(1) by replacing “extend the hours of sittings of the board of revisors” in the last paragraph by “extend the board’s sitting hours and add sitting days”;

(2) by adding the following sentence at the end of the last paragraph: “The chairman shall inform the returning officer of his decision and the returning officer shall notify the authorized parties, the recognized tickets and the independent candidates concerned.”

13. Section 126 of the Act is amended

(1) by replacing “contained in the public notice” in the fourth and fifth lines and in the eighth line of the first paragraph by “specified in subparagraphs 3 and 4 of the first paragraph of section 125”;

(2) by replacing “residential address” in the fifth line of the first paragraph by “address provided by the Chief Electoral Officer under the second paragraph of section 100.1”.

14. Section 134.1 of the Act is amended by inserting “a residence for the elderly listed in the register established under the Act respecting health services and social services (chapter S-4.2) or in” after “domiciled in” in the first paragraph.

15. Section 153 of the Act is amended by replacing “23” in the first paragraph and “Twenty-three” in the second paragraph by “30” and “Thirty” respectively.

16. Section 154 of the Act is amended by adding the following paragraph at the end:

“The nomination paper filed by an independent candidate seeking an authorization must, in addition, include his telephone number and the information specified in subparagraphs 2 to 5 of the first paragraph of section 400.”

17. Section 160 of the Act is amended

(1) by inserting “or borough mayor” after “mayor” in the first paragraph;

(2) by inserting “or borough” after “municipality” in subparagraphs 1 to 4 of the first paragraph.

18. Section 165 of the Act is amended by adding the following sentence at the end of the first paragraph: “The returning officer may not reject a nomination paper on the ground that it does not contain all the information required to grant an authorization to the independent candidate.”

19. The Act is amended by inserting the following section after section 166:

“**166.1.** A new nomination paper must be filed if a candidate ceases to be recognized as a candidate for an authorized party or a recognized ticket, if the candidate wishes to change his authorized party or recognized ticket affiliation, if an independent candidate wishes to become a recognized candidate for an authorized party or recognized ticket or if the candidate wishes to run for another office than that for which the original nomination paper was filed.”

20. Section 174 of the Act is amended by adding the following paragraph at the end:

“Despite the first two paragraphs, the returning officer may decide that a mobile polling station is to receive electors’ votes on one or more of the eighth, seventh or sixth days before polling day.”

21. Section 175 of the Act is amended

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

“**175.** Any elector whose name is entered on the list of electors may vote in an advance poll.”;

(2) by inserting “a residence for the elderly listed in the register established under the Act respecting health services and social services (chapter S-4.2) or in” after “domiciled in” in the second paragraph.

22. Section 178 of the Act is amended

(1) by replacing “The” at the beginning of the second paragraph by “The operator of a residence for the elderly listed in the register established under the Act respecting health services and social services (chapter S-4.2) or the”;

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

“Despite subparagraph 2 of the second paragraph of section 175, when in an institution or residence, a mobile polling station may go to the room or apartment of an elector who is unable to move about, on the elector’s request.”

23. Section 179 of the Act is amended by replacing “from 8:00 a.m. to 11:00 a.m.” in the second paragraph by “during the hours fixed by the returning officer”.

24. Section 180 of the Act is amended by striking out “under oath” in the first paragraph.

25. Section 191 of the Act is repealed.

26. Section 219 of the Act is amended by adding the following subparagraphs after subparagraph 2 of the first paragraph:

“(3) the name of the elector does not appear on any document referred to in subparagraph 1 but the elector sent, within the time prescribed in section 55.1, an application for entry on the list of electors as the sole owner of an immovable or sole occupant of a business establishment or a power of attorney as undivided co-owner of an immovable or co-occupant of a business establishment;

“(4) the name of the elector does not appear on any document referred to in subparagraph 1 but does appear on the list of electors sent by the Chief Electoral Officer in accordance with section 100, and has not been struck off by a board of revisors.”

27. Section 226 of the Act is amended

(1) by striking out “under oath” in the first paragraph;

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

“(3) by the deputy returning officer in the presence of the poll clerk.”

28. Section 276 of the Act is amended by replacing “twenty-seven” in paragraph 4 by “34”.

29. Section 277 of the Act is amended

(1) by striking out the second paragraph;

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

“It is not necessary to give the public notice prescribed in section 56 if it was given for the purposes of the original election.”

30. Section 314.1 of the Act is amended

(1) by replacing “regular” in the portion before subparagraph 1 of the first paragraph by “general”;

(2) by striking out “for a seat open for nominations at that election” in subparagraph 1 of the first paragraph;

(3) by striking out “for seats open for nominations at the election” in the second paragraph.

31. Section 314.2 of the Act is amended

(1) by replacing “twenty-three” in the first paragraph by “30”;

(2) by replacing “regular” in the first paragraph by “general”;

(3) by striking out “for seats open for nominations at that election” in the first paragraph;

(4) by striking out “for seats open for nominations at the election” in the second paragraph.

32. Section 334 of the Act is amended by striking out “regular”.

33. Section 335 of the Act is amended by replacing “regular election in which the office is to be open for nominations” in the first paragraph by “general election”.

34. Section 336 of the Act is amended by replacing “regular election in which the office is to be open for nominations” in the first paragraph by “general election”.

35. Section 337 of the Act is amended

(1) by replacing “regular election in which the office is to be open for nominations” in the first paragraph by “general election”;

(2) by replacing “until that regular” in the first paragraph by “until that general”.

36. Section 340 of the Act is repealed.

37. Section 342 of the Act is amended by adding the following sentence at the end: “Moreover, a member of the council of a municipality is not eligible to run for office as warden of a regional county municipality in an election held in accordance with section 210.29.2 of the Act respecting municipal territorial organization (chapter O-9).”

38. Section 364 of the Act is amended

(1) by inserting the following definition before the definition of “**election period**” in the first paragraph:

““**election fund**” means the sums made available to an official agent to cover election expenses;”;

(2) by striking out “or, in the case of a by-election, on the day following the day of the publication of the notice of election” in the definition of “**election period**” in the first paragraph.

39. Section 368 of the Act is amended by adding the following paragraph at the end:

“The Chief Electoral Officer shall have access to all the books, accounts and documents relating to the financial business of the parties and candidates.”

40. Section 375 of the Act is replaced by the following section:

“**375.** Under the authority of the Chief Electoral Officer, the returning officer and, during an election period, the assistant designated by the returning officer to receive nomination papers, may grant an authorization to an independent candidate who files an application for authorization in accordance with sections 400 and 400.1.

On granting an authorization, the returning officer or the assistant shall inform the Chief Electoral Officer.”

41. Section 391 of the Act is amended by replacing “as soon as practicable” by “within 30 days after its occurrence”.

42. Section 392 of the Act is amended by replacing “as soon as possible” in the first paragraph by “within 30 days”.

43. Section 393 of the Act is amended by replacing “as soon as practicable” in the first paragraph by “within 30 days”.

44. Section 394 of the Act is amended by replacing “the list of the official agents of the parties and of the independent candidates” in the first paragraph by “a list of the official agents of the parties, including any deputy official agents, and of the official agents of the independent candidates”.

45. Section 400 of the Act is amended by inserting the following paragraph after the first paragraph:

“During the period for filing nomination papers, the application for authorization may be filed at the same time as a nomination paper.”

46. Section 404 of the Act is amended

(1) by replacing “Division II or” in the first paragraph by “Division II,”;

(2) by replacing “section 424,” in the first paragraph by “section 424 or to give the Chief Electoral Officer access to all the books, accounts and documents relating to the party’s or candidate’s financial business, which or who”.

47. Section 415 of the Act is amended by adding the following paragraph at the end:

“The application must be accompanied with the balance sheet of each of the applying parties as at the date of the application.”

48. Section 416 of the Act is amended by adding “and have its balance sheet audited by an auditor” at the end.

49. Section 423 of the Act is amended

(1) by replacing “in a newspaper having general circulation in the municipality” in the first paragraph by “on the Chief Electoral Officer’s website”;

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

“The Chief Electoral Officer shall also give notice, on the website, of any replacement of an official representative or delegate or of any change in the name of an authorized party.”

50. Section 425 of the Act is amended by replacing “as soon as practicable” in the first paragraph by “within 30 days”.

51. Section 440 of the Act is replaced by the following section:

“**440.** Every contribution made contrary to this chapter shall, not later than 30 days after the fact is known, be returned to the contributor.

Despite the first paragraph, if the contributor cannot be found or has been convicted of contravening any of sections 429 to 431 and 436, the contribution or the amount at which it is evaluated shall be remitted to the treasurer to be paid into the general fund of the municipality.”

52. Section 463 of the Act is amended

(1) by striking out “and the name of the party or independent candidate in whose behalf he is acting” in the second and third paragraphs;

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

“Any advertising copy, object or material, advertisement or publicity that relates to an election and is used jointly by authorized independent candidates must include the information required under the first three paragraphs and the name of each independent candidate in whose behalf the official agent is acting, with the words “independent candidate” next to it.”

53. Section 465 of the Act is amended

(1) by inserting “or borough mayor” after “mayor” in subparagraph 1 of the first paragraph;

(2) by replacing “above 1,000 but not above” in subparagraph *a* of subparagraph 1 of the first paragraph by “up to”;

(3) by striking out “above 1,000 electors” in subparagraph 2 of the first paragraph;

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

“For the purposes of an election to the office of borough mayor, the combined lists of electors of all the electoral districts in the borough concerned is considered to be the list of electors of the municipality.”

54. Section 479 of the Act is amended by replacing “statement of changes in the financial position of the party” by “cash flow statement” and sections 484 and 485 of the Act are amended by replacing “statement of changes in financial position” by “cash flow statement”.

55. Section 492 of the Act is amended by striking out “, supported by his oath,” in the second paragraph.

56. Section 495 of the Act is amended by replacing “a trust account” by “the general fund of the municipality”.

57. Section 500 of the Act is amended by replacing “as soon as practicable, transmit to the Chief Electoral Officer a copy” by “on request, send the Chief Electoral Officer a copy”.

58. The heading of Division VIII.1 of Chapter XIII of Title I of the Act is replaced by the following heading:

“AUTHORIZATION AND EXPENSES OF PRIVATE INTERVENORS”.

59. Section 512.1 of the Act is amended

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

“**512.1.** A person may not incur expenses described in paragraph 9 of section 453 unless the person holds an authorization issued in accordance with this division.”;

(2) by replacing both occurrences of “treasurer” in the second paragraph by “returning officer”.

60. Sections 512.4, 512.5, 512.7, 512.9, 512.10 and 512.20 of the Act are amended by replacing “treasurer” by “returning officer”.

61. Section 512.17 of the Act is amended by striking out “sworn” in the second paragraph.

62. Section 513 of the Act is amended by replacing “not later than 30 September” in the first paragraph by “if applicable, not later than 1 April”.

63. The Act is amended by inserting the following section after the heading of Chapter XIV of Title I:

“**513.0.1.** The Chief Electoral Officer shall see to the enforcement of this chapter.”

64. The Act is amended by inserting the following section after section 513.1:

“**513.1.1.** Only a natural person may make a gift of money to a person described in the first paragraph of section 513.1.”

65. Section 532 of the Act is amended by replacing the last sentence of the last paragraph by the following sentence: “If a list of electors whose names are on the permanent list of electors has been transmitted by the Chief Electoral Officer under section 546, the clerk or the secretary-treasurer shall also inform the Chief Electoral Officer, in writing, of the referendum poll waiver and of the date of the sitting at which the council was informed of it”.

66. Section 533.1 of the Act is amended by striking out “under oath” in the first paragraph.

67. Section 535 of the Act is amended by adding the following sentence at the end of the first paragraph: “The places must be accessible to handicapped persons.”

68. Section 556 of the Act is amended by striking out the second paragraph.

69. Section 557 of the Act is amended by adding the following paragraph at the end:

“If a list of electors whose names are on the permanent list of electors has been transmitted by the Chief Electoral Officer under section 546, the clerk or the secretary-treasurer shall send the Chief Electoral Officer a copy of the certificate showing the date on which the certificate was tabled before the council.”

70. Section 558 of the Act is amended by adding the following paragraph at the end:

“The clerk or the secretary-treasurer shall inform the Chief Electoral Officer in writing of the date of the poll.”

71. Section 559 of the Act is amended by replacing the last sentence of the second paragraph by the following sentence: “The clerk or the secretary-treasurer shall send the Chief Electoral Officer a copy of the notice showing the date on which the notice was published.”

72. Section 574 of the Act is repealed.

73. Section 586 of the Act is amended by adding the following paragraphs at the end:

“(13) every person who signs a referendum poll waiver notice without being entitled to do so;

“(14) every clerk or secretary-treasurer who accepts the signature of a person on a referendum poll waiver notice despite knowing that the person is not entitled to sign the notice.”

74. Section 588.1 of the Act is amended by replacing “with the knowledge that” by “although”.

75. Section 592 of the Act is amended

(1) by inserting “sign a referendum poll waiver notice or” after “induce a qualified voter to” in subparagraph 1 of the first paragraph;

(2) by replacing “or incites him to abstain from doing so” in subparagraph 1 of the first paragraph by “, or incites him to abstain from doing so,”;

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

“(2) in order to obtain or because he has obtained a gift, loan, office, employment or other benefit, agrees to sign a referendum poll waiver notice or make an application demanding that a referendum poll be held, or abstain from doing so, signs such a notice or makes such an application, or abstains from doing so, or incites a person to sign such a notice or make such an application, or abstain from doing so.”

76. The Act is amended by inserting the following section after section 610:

“610.1. The following persons are guilty of an offence:

(1) a candidate at an election for the office of member of the council of a municipality to which Divisions II to IX of Chapter XIII of Title I do not apply and who collects a gift of money from, or another person who, on that candidate’s behalf, collects a gift of money from, a legal person;

(2) a legal person who knowingly makes a gift of money to a candidate or person described in paragraph 1.”

77. Section 614 of the Act is amended by inserting “or has been convicted of contravening any of sections 429 to 431 and 436” after “cannot be found”.

78. Section 624 of the Act is replaced by the following section:

“624. The following persons are guilty of an offence:

(1) every printer, manufacturer, owner of a newspaper or other publication, radio or television broadcaster or other person using another medium or information technology who manufactures, prints or disseminates any advertising copy, object or material, advertisement or publicity relating to an election that does not contain the information required under section 463 or 463.1;

(2) every official agent, deputy official agent, private intervenor or representative of a private intervenor who allows the information required under section 463 or 463.1 to be omitted from any advertising copy, object or material, advertisement or publicity relating to an election.”

79. Section 624.1 of the Act is amended by inserting “512.1,” after “463.1,”.

80. Section 631 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) every owner, administrator, operator, caretaker, custodian or person in charge of an immovable or a residence for the elderly listed in the register established under the Act respecting health services and social services (chapter S-4.2) and every executive director of an institution referred to in the second paragraph of section 50 who limits, restricts or does not facilitate access to the immovable, residence or facilities of the institution by a mobile polling station or a person in charge of distributing a notice or document issued by the Chief Electoral Officer or the returning officer;”.

81. Section 641 of the Act is amended by inserting “or 610.1” after “610” in the second paragraph.

82. Section 645 of the Act is amended by replacing “586 to 598” in the first paragraph by “586 to 588 and 589 to 598”.

83. Section 659 of the Act is amended by adding the following sentences at the end of the first paragraph: “Despite section 9 of that Act, there is no right of access to the documents required to be filed under Division VI of Chapter XIII of Title I before the date on which the time or period prescribed for their filing expires. Documents filed after that date may be accessed from the date they are filed.”

84. Sections 54, 55, 58, 61, 150, 314 and 341 of the Act are amended by replacing “regular” by “general”.

ELECTION ACT

85. Section 40.12.22 of the Election Act (R.S.Q., chapter E-3.3) is amended

(1) by replacing “regular” in the first paragraph by “general”;

(2) by replacing “reading referred to in section 556” in subparagraph 1 of the second paragraph by “sitting referred to in section 557”.

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

86. Section 210.29.2 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) is amended by inserting “, have ballot papers printed” after “receive nomination papers” in the third paragraph.

87. Section 9 of Schedule I to the Act is amended by replacing “must comprise close to 300 electors” in the first paragraph of section 104 by “must comprise not more than 500 electors”.

88. Section 14 of Schedule I to the Act is amended

(1) by replacing “as soon as practicable” in the second paragraph of section 122 by “not later than 44 days before polling day”;

(2) by replacing “hours of sitting” in the third paragraph of section 122 by “sitting hours and add sitting days”;

(3) by adding the following sentence at the end of the third paragraph of section 122: “The chairman shall inform the returning officer of his decision and the returning officer shall notify each of the candidates for the office of warden.”

89. Section 25 of Schedule I to the Act is amended by striking out “192, 196,”.

FINAL PROVISION

90. This Act comes into force on 1 June 2009.

2009, chapter 12

AN ACT TO AMEND THE CODE OF CIVIL PROCEDURE TO PREVENT IMPROPER USE OF THE COURTS AND PROMOTE FREEDOM OF EXPRESSION AND CITIZEN PARTICIPATION IN PUBLIC DEBATE

Bill 9

Introduced by Madam Kathleen Weil, Minister of Justice

Introduced 7 April 2009

Passed in principle 12 May 2009

Passed 3 June 2009

Assented to 4 June 2009

Coming into force: 4 June 2009

Legislation amended:

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

Explanatory notes

This Act amends the Code of Civil Procedure to promote freedom of expression and prevent improper use of the courts and the abuse of procedure, in particular if it thwarts the right of citizens to participate in public debate.

For that purpose, the Act allows the courts to promptly dismiss a proceeding that is improper. It specifies what may constitute an improper use of procedure and authorizes the reversal of the burden of proof if the improper use of procedure is summarily established.

The Act also allows the courts to order the payment of a provision for costs, declare that a legal action is improper, condemn a party to pay the fees and extrajudicial costs of the other party, and order a party to pay punitive damages.



Chapter 12

AN ACT TO AMEND THE CODE OF CIVIL PROCEDURE TO PREVENT IMPROPER USE OF THE COURTS AND PROMOTE FREEDOM OF EXPRESSION AND CITIZEN PARTICIPATION IN PUBLIC DEBATE

[Assented to 4 June 2009]

AS it is important to promote freedom of expression affirmed in the Charter of human rights and freedoms;

AS it is important to prevent improper use of the courts and discourage judicial proceedings designed to thwart the right of citizens to participate in public debate;

AS it is important to promote access to justice for all citizens and to strike a fairer balance between the financial strength of the parties to a legal action;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Article 26 of the Code of Civil Procedure (R.S.Q., chapter C-25) is amended by inserting the following subparagraph after subparagraph 4 of the second paragraph:

“(4.1) from any judgment that dismisses an action because of its improper nature;”.

2. The Code is amended by inserting the following after article 54 in Chapter III of Title II of Book I concerning the powers of courts and judges:

“SECTION III

“POWER TO IMPOSE SANCTIONS FOR IMPROPER USE OF PROCEDURE

“54.1. A court may, at any time, on request or even on its own initiative after having heard the parties on the point, declare an action or other pleading improper and impose a sanction on the party concerned.

The procedural impropriety may consist in a claim or pleading that is clearly unfounded, frivolous or dilatory or in conduct that is vexatious or quarrelsome. It may also consist in bad faith, in a use of procedure that is excessive or unreasonable or causes prejudice to another person, or in an attempt to defeat the ends of justice, in particular if it restricts freedom of expression in public debate.

“54.2. If a party summarily establishes that an action or pleading may be an improper use of procedure, the onus is on the initiator of the action or pleading to show that it is not excessive or unreasonable and is justified in law.

A motion to have an action in the first instance dismissed on the grounds of its improper nature is presented as a preliminary exception.

“54.3. If the court notes an improper use of procedure, it may dismiss the action or other pleading, strike out a submission or require that it be amended, terminate or refuse to allow an examination, or annul a writ of summons served on a witness.

In such a case or where there appears to have been an improper use of procedure, the court may, if it considers it appropriate,

- (1) subject the furtherance of the action or the pleading to certain conditions;
- (2) require undertakings from the party concerned with regard to the orderly conduct of the proceeding;
- (3) suspend the proceeding for the period it determines;
- (4) recommend to the chief judge or chief justice that special case management be ordered; or
- (5) order the initiator of the action or pleading to pay to the other party, under pain of dismissal of the action or pleading, a provision for the costs of the proceeding, if justified by the circumstances and if the court notes that without such assistance the party’s financial situation would prevent it from effectively arguing its case.

“54.4. On ruling on whether an action or pleading is improper, the court may order a provision for costs to be reimbursed, condemn a party to pay, in addition to costs, damages in reparation for the prejudice suffered by another party, including the fees and extrajudicial costs incurred by that party, and, if justified by the circumstances, award punitive damages.

If the amount of the damages is not admitted or may not be established easily at the time the action or pleading is declared improper, the court may summarily rule on the amount within the time and under the conditions determined by the court.

“54.5. If the improper use of procedure results from a party’s quarrelsomeness, the court may, in addition, prohibit the party from instituting legal proceedings except with the authorization of and subject to the conditions determined by the chief judge or chief justice.

“54.6. If a legal person or an administrator of the property of another resorts to an improper use of procedure, the directors and officers of the legal person who took part in the decision or the administrator may be ordered personally to pay damages.”

3. Chapter III.1 of Title III of Book I of the Code, comprising articles 75.1 and 75.2, is repealed.

4. Article 151.11 of the Code is amended by inserting “, de son caractère” after “en raison de sa nature” in the first sentence in the French text.

5. Article 547 of the Code is amended by replacing subparagraph *j* of the first paragraph by the following subparagraph:

“(j) judgments with regard to an improper use of procedure.”

6. The improper nature of an action or pleading instituted or filed before the coming into force of this Act must be determined in accordance with the new rules. However, the second paragraph of article 54.2 and article 54.6 of the Code of Civil Procedure (R.S.Q., chapter C-25), enacted by section 2, apply only to actions instituted or pleadings filed after 4 July 2009.

7. Not later than 1 October 2012, the Minister of Justice must report to the Government on the carrying out of this Act, in particular with respect to the use made by the courts of the measures provided for in articles 54.3 and 54.4 of the Code of Civil Procedure.

The report is tabled 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.

8. This Act comes into force on 4 June 2009.

2009, chapter 13

**AN ACT TO AMEND THE ACTS ESTABLISHING CAPITAL
RÉGIONAL ET COOPÉRATIF DESJARDINS, FONDACTION
AND THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU
QUÉBEC (F.T.Q.)**

Bill 11

Introduced by Madam Monique Jérôme-Forget, Minister of Finance

Introduced 25 March 2009

Passed in principle 27 May 2009

Passed 4 June 2009

Assented to 4 June 2009

Coming into force: 30 May 2009

Legislation amended:

Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1)

Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2)

Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1)

Explanatory notes

The object of this Act is to amend the Act constituting Capital régional et coopératif Desjardins, the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) to enable the legal persons established by those Acts to continue, once new accounting standards come into force, to take into account the fair value of their investments in determining the redemption price of their shares.



Chapter 13

AN ACT TO AMEND THE ACTS ESTABLISHING CAPITAL RÉGIONAL ET COOPÉRATIF DES JARDINS, FONDATION AND THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

[Assented to 4 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 15 of the Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1) is amended

(1) by striking out “and” in the first paragraph and by adding “and adjusted, if necessary, to reflect the fair value of investments in enterprises the Société controls, in joint ventures and in enterprises on which it has significant influence or in which it holds variable interests” after “accepted accounting principles” in that paragraph;

(2) by striking out “generally accepted accounting” in the second paragraph.

2. Section 14 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (R.S.Q., chapter F-3.1.2) is amended, in the first paragraph,

(1) by replacing “accountants and” by “accountants” and by adding “and adjusted, if necessary, to reflect the fair value of investments in enterprises the Fund controls, in joint ventures and in enterprises on which it has significant influence or in which it holds variable interests” after “according to generally accepted accounting principles”;

(2) by replacing “generally accepted accounting principles and methods” by “principles and methods”.

3. Section 11 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1) is amended

(1) by adding “and adjusted, if necessary, to reflect the fair value of investments in enterprises the Fund controls, in joint ventures and in enterprises on which it has significant influence or in which it holds variable interests” after “accepted accounting principles” in the second paragraph;

(2) by striking out “generally accepted accounting” in the third paragraph.

4. This Act comes into force on 30 May 2009.

2009, chapter 14

AN ACT TO EXTEND THE TERMS OF OFFICE OF THE BOARD MEMBERS OF PUBLIC HEALTH AND SOCIAL SERVICES INSTITUTIONS

Bill 14

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 11 March 2009

Passed in principle 13 May 2009

Passed 3 June 2009

Assented to 4 June 2009

Coming into force: 4 June 2009

Legislation amended: None

Explanatory notes

The purpose of this Act is to postpone the elections, designations and co-optations of the board members of the public institutions governed by the Act respecting health services and social services from 2009 to 2010 and, consequently, to extend the terms of the board members in office by one year.

The Act also sets out the manner in which vacancies occurring during the extension period are to be filled.



Chapter 14

AN ACT TO EXTEND THE TERMS OF OFFICE OF THE BOARD MEMBERS OF PUBLIC HEALTH AND SOCIAL SERVICES INSTITUTIONS

[Assented to 4 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The elections under sections 135 and 530.63, the designations under sections 137 and 530.64 and the co-optations under sections 138 and 530.65 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), to be held or made in 2009, are postponed to 2010.

Therefore, the terms of office of the members of the boards of directors of the public institutions governed by that Act, except for the executive director or the president and executive director, are extended, despite any inconsistent provision, to the thirtieth day following the day on which the co-optation under section 138 or 530.65 of that Act is completed.

2. Sections 156 and 530.70 of the Act respecting health services and social services apply to a vacancy on a board of directors in an office the term of whose incumbent is continued under this Act. The vacancy is to be filled for the unexpired portion of the term of the board member to be replaced.

3. This Act comes into force on 4 June 2009.

2009, chapter 15

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 13 MARCH 2008 AND TO CERTAIN OTHER BUDGET STATEMENTS

Bill 37

Introduced by Mr. Robert Dutil, Minister of Revenue

Introduced 7 May 2009

Passed in principle 21 May 2009

Passed 3 June 2009

Assented to 4 June 2009

Coming into force: 4 June 2009

Legislation amended:

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

Act to promote workforce skills development and recognition (R.S.Q., chapter D-8.3)

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

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

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

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

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

Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)

Cooperative Investment Plan Act (R.S.Q., chapter R-8.1.1)

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)

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

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

Act to amend the Taxation Act and other legislative provisions (2004, chapter 8)

Explanatory notes

This Act amends various legislation to give effect to the budgetary measures announced, for the most part, in the Budget Speech delivered on 13 March 2008 and in Information Bulletins published by the Ministère des Finances in 2006, 2007 and 2008.

It amends the Tobacco Tax Act to enhance certain anti-tobacco smuggling measures and to improve the tobacco tax collection system in respect of cigars.

(Cont'd on next page)

Explanatory notes (Cont'd)

It 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 improvement of tax assistance for people who wish to become parents;
- (2) the enhancement of the refundable tax credit for child care expenses;
- (3) the improvement of tax assistance for retirees;
- (4) the simplification and improvement of tax assistance for home support for the elderly;
- (5) the introduction of a refundable tax credit for respite expenses incurred by informal caregivers;
- (6) the implementation of two new refundable work incentive tax credits;
- (7) the enhancement of the refundable tax credit for on-the-job training periods;
- (8) the introduction of a refundable tax credit for francization in the workplace;
- (9) the introduction of a refundable tax credit for workforce skills development in the manufacturing sector;
- (10) the improvement of tax assistance for scientific research and experimental development;
- (11) an increase in the refundable tax credit for film production services;
- (12) the introduction of a refundable tax credit for the development of e-business;
- (13) the introduction of a tax credit for investments relating to manufacturing and processing equipment; and
- (14) the elimination of the tax on capital for manufacturing corporations.

This Act amends the Act respecting the Ministère du Revenu to facilitate the application of fiscal laws.

It amends the Act respecting the Régie de l'assurance maladie du Québec to increase the exemptions granted for determining premiums under the Québec prescription drug insurance plan.

It also amends the Taxation Act to make amendments similar to those made to the Income Tax Act of Canada by Bill C-294 (Statutes of Canada, 2007, chapter 16), assented to on 22 June 2007, Bill C-28 (Statutes of Canada, 2007, chapter 35), assented to on 14 December 2007, and Bill C-50 (Statutes of Canada, 2008, chapter 28), assented to on 18 June 2008. This Act thus gives effect to harmonization measures announced, for the most part, in the Budget Speeches delivered on 24 May 2007 and 13 March 2008 and in Information Bulletin 2007-10 published by the Ministère des Finances on 20 December 2007. More specifically, the amendments deal with

- (1) the introduction of a tax-free savings account;
- (2) the implementation of the non-taxable status of certain allowances for board and lodging for young athletes;
- (3) the implementation of the registered disability savings plan;

(Cont'd on next page)

Explanatory notes (Cont'd)

(4) the raising of the ceiling on the lifetime capital gains exemption;

(5) the deduction relating to truck drivers' meal expenses; and

(6) the fiscal treatment of donations of medicines by corporations to developing countries.

In addition, this Act amends the Act respecting the Québec sales tax to make amendments similar to those made to the Excise Tax Act by Bill C-28 and Bill C-50. This Act thus gives effect to harmonization measures announced, for the most part, in the Budget Speeches delivered on 24 May 2007 and 13 March 2008. More specifically, the amendments deal with

(1) input tax refunds that may be claimed by truck drivers for QST paid on their meal expenses;

(2) QST relief in respect of amounts paid to gain access to land for the purpose of producing wind or solar energy;

(3) the broadening of the QST rebate for new residential rental property to include long-term residential care facilities that provide services;

(4) the exemption of various health services and training services specially designed to assist individuals in coping with the effects of a disorder or disability; and

(5) the zero-rating of certain drugs and medical devices.

Lastly, this Act amends other legislation to make various technical amendments as well as consequential and terminology-related amendments.



Chapter 15

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 13 MARCH 2008 AND TO CERTAIN OTHER BUDGET STATEMENTS

[Assented to 4 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

1. (1) Section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended

(1) by striking out “(chapter I-3)” in the definition of “business”;

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

““agreed proportion” has the meaning assigned by section 1.8 of the Taxation Act (chapter I-3);”.

(2) Subsection 1 has effect from 20 December 2006.

2. (1) Section 7.1 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph and subparagraph *a* of paragraph 25 of section 7, if any of the parties to a qualified international financial transaction is a partnership, the partnership must be considered, for the purpose of determining whether the parties are not dealing at arm’s length, to be a corporation all the voting shares in the capital stock of which are owned by each member of the partnership at the end of the fiscal period of the partnership in which the qualified international financial transaction is carried out, in a proportion equal to the agreed proportion in respect of the member for that fiscal period of the partnership.”

(2) Subsection 1 has effect from 20 December 2006.

3. (1) Section 51.1 of the Act is replaced by the following section:

“51.1. For the purposes of this chapter, the share of a member of a partnership in an amount, in relation to a fiscal period of the partnership, is equal to the agreed proportion of the amount in respect of that member for that fiscal period.”

(2) Subsection 1 has effect from 20 December 2006.

4. (1) The Act is amended by inserting the following sections after section 51.3:

“51.4. In this chapter, the following rules apply in respect of a person if one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the person and a given partnership that operates an international financial centre in a given fiscal period of the given partnership:

(1) the person is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the person’s particular taxation year in which ends the fiscal period of the interposed partnership of which the person is directly a member, if

(a) the particular fiscal period is that which ends in the fiscal period (in this section referred to as the “interposed fiscal period”) of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

(b) the person is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph *a* at the end of the interposed partnership’s fiscal period in which the particular fiscal period ends; and

(2) for the purpose of determining the person’s share in an amount in respect of the given partnership for the given fiscal period, the agreed proportion in respect of the person for that fiscal period of the given partnership is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the person for the interposed fiscal period of the interposed partnership of which the person is directly a member, by

(a) if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership’s given fiscal period, or

(b) if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in paragraph 1 of which the interposed partnership is a member at the end of that particular fiscal period.

“51.5. Section 51.4 does not apply in respect of a person, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the person and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to cause the person to be able to deduct,

under this chapter, in computing the person's taxable income for a taxation year or in computing the person's paid-up capital otherwise determined for a taxation year, an amount greater than the amount that the person could have so deducted for that taxation year, but for that interposition."

(2) Subsection 1 applies to a taxation year of a person that ends on 20 December 2006 or later, or that ends before that date but is a taxation year in respect of which

(1) the time limits provided for in subsection 2 of section 1010 of the Taxation Act (R.S.Q., chapter I-3) had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the person had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Taxation Act.

(3) However, when section 51.4 of the Act applies to a taxation year that ends before 20 December 2006,

(1) if the fiscal period of the partnership of which the person is a member that ends in the taxation year begins after 30 March 2004, the portion of paragraph 2 before subparagraph *a* is to be read as follows:

"(2) for the purpose of determining the person's share in an amount in respect of the given partnership for the given fiscal period, the proportion that the person's share of the income or loss of the given partnership for the given fiscal period is of the income or loss of that given partnership for that fiscal period is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the person for the interposed fiscal period of the interposed partnership of which the person is directly a member, by";

(2) if the fiscal period of the partnership of which the person is a member that ends in the taxation year begins before 31 March 2004, the portion of paragraph 2 before subparagraph *a* is to be read as follows:

"(2) the person's share in an amount in respect of the given partnership for the given fiscal period is deemed to be equal to the proportion of that amount represented by the proportion obtained by multiplying the agreed proportion in respect of the person for the interposed fiscal period of the interposed partnership of which the person is directly a member, by"; and

(3) the definition of "agreed proportion" in section 1.8 of the Taxation Act has effect for the purposes of paragraph 2 of that section 51.4.

(4) If subsection 1 applies to a taxation year of a person because of paragraph 1 of subsection 2, the Minister of Revenue shall, on application by

the person 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 2 September 2009, make, under Part I or IV of the Taxation Act and despite sections 1010 to 1011 of that Act, such assessments or reassessments of the tax, interest and penalties payable by the person 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 to such assessments, with the necessary modifications.

ACT TO PROMOTE WORKFORCE SKILLS DEVELOPMENT AND RECOGNITION

5. (1) Section 11 of the Act to promote workforce skills development and recognition (R.S.Q., chapter D-8.3) is amended by replacing the first and second paragraphs by the following paragraphs:

“**11.** If the total of an employer’s eligible training expenditures applicable to a year is greater than the aggregate of the amount of the employer’s minimum participation set under section 3 for that year and, if applicable, the portion of those expenditures that is taken into account for the purpose of determining an amount that is deemed to be paid to the Minister of Revenue under Division II.5.1.1 or II.5.1.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3), the excess amount is carried forward to the following year and becomes an eligible training expenditure for that following year.

If the business of an employer is transferred in a year to another employer following a winding-up to which Chapter VII of Title IX of Book III of Part I of the Taxation Act applies, the excess amount of the former employer is deemed to be an eligible training expenditure of the latter employer for the year.”

(2) Subsection 1 has effect from 24 November 2007. However, when the first paragraph of section 11 of the Act applies before 14 March 2008, it is to be read without reference to “or II.5.1.2”.

6. (1) Section 15 of the Act is amended by replacing “Title XXVII” by “Title XL”.

(2) Subsection 1 has effect from 4 March 2009.

7. (1) Section 16 of the Act is amended by replacing “Title XXVII” in the second paragraph by “Title XL”.

(2) Subsection 1 has effect from 4 March 2009.

TOBACCO TAX ACT

8. (1) Section 2 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended

(1) by striking out the definition of “offence against a fiscal law”;

(2) by replacing the definition of “importer” by the following definition:

““importer” means any person who brings or causes to be brought into Québec

(a) tobacco for sale or delivery; or

(b) raw tobacco for sale or delivery, or for the manufacture, production, mixing, preparation or packaging of tobacco intended for sale;”;

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

““taxable price” means the amount that corresponds to

(a) the retail sale price of a cigar, if the person who sells the cigar by retail sale also imported or manufactured it; and

(b) in any other case, the total of the purchase price of a cigar payable by the person who sells the cigar by retail sale and 20% of that purchase price;”;

(4) by replacing the definition of “raw tobacco” by the following definition:

““raw tobacco” means tobacco leaves that have not been processed beyond the drying stage, fragments of such tobacco leaves and tobacco designed to enter into the composition of tobacco intended for sale;”;

(5) by replacing “leaf tobacco or raw tobacco designed to enter into the composition of tobacco intended for sale” in the definition of “retail sale” by “raw tobacco”.

(2) Paragraph 3 of subsection 1 applies in respect of cigars sold or delivered after 31 January 2008, excluding any cigar that a person who sells cigars by retail sale, other than an importer, manufacturer or wholesale vendor, has in stock on that date.

9. (1) The Act is amended by inserting the following section after section 6.1:

“6.1.1. The Minister may require from any person who sells, delivers or causes to be delivered cigars to a retail vendor, as a condition of issue or continuance in force of a collection officer’s permit referred to in section 6, security of a value, in a form and under terms determined by the Minister.”

(2) Subsection 1 has effect from 1 February 2008.

10. Section 7.0.1 of the Act is amended by replacing “vendre ou livrer” in the French text by “vendre ni livrer” and by replacing “one of the permits provided for” by “the appropriate permit provided for”.

11. The Act is amended by inserting the following section after section 7.0.1:

“7.0.2. No person may purchase or take delivery of raw tobacco in Québec from a person who does not hold the appropriate permit provided for in section 6.”

12. The Act is amended by inserting the following section after section 7.1.1:

“7.1.2. No manufacturer may manufacture, produce, mix, prepare or package tobacco intended for sale for a person who does not hold the appropriate permit provided for in section 6.”

13. Section 7.10 of the Act is replaced by the following section:

“7.10. The storer, importer or carrier must keep a register, in the manner prescribed by regulation, setting out the handling of the stored raw tobacco or packages of tobacco, or the bringing into Québec of, or the deliveries made of, raw tobacco or packages of tobacco, as the case may be.

The storer, importer or carrier may be required, at the request of the Minister and on the form prescribed by the Minister, to report the quantities of raw tobacco or of packages of tobacco stored, brought into Québec, transported or delivered for the period determined by the Minister.”

14. (1) Section 8 of the Act is amended

(1) by striking out “and per cigar sold at a retail price of \$0.15 or less” in paragraph *a*;

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

“(c) 80% of the taxable price of any cigar; and”.

(2) Subsection 1 applies in respect of cigars sold or delivered after 31 January 2008, excluding any cigar that a person who sells cigars by retail sale, other than an importer, manufacturer or wholesale vendor, has in stock on that date.

15. (1) The Act is amended by inserting the following section after section 8:

“8.1. For the purpose of establishing the taxable price of a cigar, the Minister may set the purchase price of the cigar if the Minister considers that the purchase price is lower than a reasonable wholesale price or if the cigar is obtained without a purchase price.”

(2) Subsection 1 applies in respect of cigars sold or delivered after 31 January 2008, excluding any cigar that a person who sells cigars by retail sale, other than an importer, manufacturer or wholesale vendor, has in stock on that date.

16. (1) Section 9 of the Act is amended by adding the following paragraph:

“For the purposes of the first paragraph, in the case of cigars brought into Québec, the taxable price of a cigar is deemed to be equal to the value of the cigar within the meaning of section 17 of the Act respecting the Québec sales tax (chapter T-0.1).”

(2) Subsection 1 applies in respect of any cigar brought into Québec after 31 January 2008.

17. (1) Section 10 of the Act is amended by replacing “cigars sold at a sale price of \$0.15 or less each or cigarettes” in the second paragraph by “cigarettes”.

(2) Subsection 1 applies in respect of cigars sold or delivered after 31 January 2008, excluding any cigar that a person who sells cigars by retail sale, other than an importer, manufacturer or wholesale vendor, has in stock on that date.

18. Section 13.3 of the Act is amended by replacing “section 13.4” in the third paragraph by “section 40 or 40.1.0.1 of the Act respecting the Ministère du Revenu (chapter M-31)”.

19. Section 13.3.1 of the Act is amended by replacing “section 13.4” in the second paragraph by “section 40 or 40.1.0.1 of the Act respecting the Ministère du Revenu (chapter M-31)”.

20. Sections 13.4 to 13.8 of the Act are repealed.

21. Section 14.2 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) contravenes section 6, 7, 7.0.1, 7.0.2, 7.1.1, 7.1.2 or 7.9;”.

22. Section 15.1 of the Act is repealed.

23. (1) Section 17.2 of the Act is amended

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

“The requirement set out in the first paragraph does not apply in respect of

(a) tobacco sold or delivered by a collection officer if the collection officer is exempted from that requirement under an agreement entered into under section 17;

(b) tobacco in a package identified in accordance with section 13.1 if the delivery of the tobacco is made outside Québec for consumption outside Québec and is authorized under section 13.2; and

(c) cigars sold or delivered to a holder of a collection officer's permit.”;

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

“In addition, the holder of a collection officer's permit who sells, delivers or causes to be delivered cigars to a retail vendor who does not hold a collection officer's permit shall, for each sale or delivery, give the retail vendor an invoice or any other document containing the information determined by regulation, that the retail vendor must keep with the retail vendor's other documents.”

(2) Subsection 1 applies in respect of any cigar sold or delivered after 31 January 2008.

24. (1) Section 17.5 of the Act is amended

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

“**17.5.** Every collection officer shall, on or before the fifteenth day of each month, report to the Minister, using the form prescribed by the Minister,

(a) on the total quantity of packages of tobacco purchased, sold and handled during the preceding month, by type of product and according to the identification of each package; and

(b) in respect of each customer and by sale price, on the total quantity of cigars sold or delivered during the preceding month for the purpose of resale and, if applicable, on the amount equal to the tax collected or to be collected.”;

(2) by inserting “or no cigar was sold or delivered during the month” after “month” in the second paragraph;

(3) by adding the following sentence at the end of the third paragraph: “However, that requirement does not apply in respect of the sales or deliveries of cigars.”

(2) Subsection 1 applies in respect of any cigar sold or delivered after 31 January 2008.

TAXATION ACT

25. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 6 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “or an interest therein of the taxpayer, but does not include” in the portion of the definition of “former business property” before paragraph *a* by “of the taxpayer, an interest in such property or a property that is the subject of a valid election referred to in subparagraph *c* of the first paragraph of section 96.0.2, but does not include”;

(2) by striking out “ou” at the end of paragraph *c* of the definition of “ancien bien d’entreprise” in the French text;

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

““tax-free savings account” or “TFSA” at any time means an arrangement accepted as such at that time by the Minister of National Revenue for the purposes of the Income Tax Act, in accordance with subsection 3 of section 146.2 of that Act;”;

(4) by striking out “(Lois révisées du Canada (1985), chapitre 1, 5^e supplément)” in the definition of “fonds de revenu de retraite” in the French text;

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

““registered disability savings plan” has the meaning assigned by Title III.1 of Book VII;”;

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

““qualifying trust annuity” has the meaning assigned by section 21.43;”;

(7) by replacing the definition of “NISA Fund No. 2” by the following definition:

““NISA Fund No. 2” means the portion of a taxpayer’s net income stabilization account that is described in paragraph *b* of subsection 2 of section 8 of the Farm Income Protection Act and that can reasonably be considered to be attributable to a program that allows the funds in the account to accumulate;”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of a disposition or termination that occurs after 20 December 2002.

(3) Paragraphs 3 and 4 of subsection 1 apply from the taxation year 2009.

(4) Paragraphs 5 and 7 of subsection 1 apply from the taxation year 2008.

(5) Paragraph 6 of subsection 1 has effect from 1 January 1989.

26. Section 1.2 of the Act is amended by replacing the portion before paragraph *b* by the following:

“1.2. For the purposes of this Part, other than paragraph *a* of section 618, the following rules apply:

(a) if property is acquired in substitution for a particular property that is disposed of or exchanged and if subsequently, by one or more transactions, other property is acquired in substitution for that property or for property already acquired in substitution, any property so acquired is deemed to have been substituted for the particular property; and”.

27. Sections 5.1 and 5.2 of the Act are repealed.

28. (1) Section 7.18.1 of the Act, amended by section 22 of chapter 5 of the statutes of 2009, is again amended by inserting “sections 905.0.11 and 935.22,” after “898.1.1,”.

(2) Subsection 1 applies from the taxation year 2008. However, when section 7.18.1 of the Act applies to the taxation year 2008, it is to be read as if “sections 905.0.11 and 935.22,” was replaced by “section 905.0.11,”.

29. (1) Section 21.1 of the Act, amended by section 28 of chapter 5 of the statutes of 2009, is again amended by inserting “1029.8.36.166.49, 1029.8.36.166.50,” before “1029.8.36.171.3” in the first and fourth paragraphs.

(2) Subsection 1 has effect from 14 March 2008.

30. (1) Section 21.4.1 of the Act is amended by inserting “1029.8.36.166.49, 1029.8.36.166.50,” before “1029.8.36.171.3” in paragraph *b*.

(2) Subsection 1 has effect from 14 March 2008.

31. Section 21.20.2 of the Act is amended by replacing paragraph *e* by the following paragraph:

“(e) shares of the capital stock of a corporation that are owned or deemed under this section to be owned at any time by a partnership are deemed to be owned at that time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes that time;”.

32. (1) The Act is amended by inserting the following after section 21.42:

“CHAPTER XVI

“QUALIFYING TRUST ANNUITY

“**21.43.** A qualifying trust annuity with respect to a taxpayer means

(a) an annuity in respect of which the following conditions are met:

i. it is acquired after 31 December 2005,

ii. the annuitant is a trust that is, at the time the annuity is acquired, a lifetime benefit trust with respect to the taxpayer and the succession of an individual,

iii. it is for the life of the taxpayer (with or without a guaranteed period), or for a fixed term equal to 90 years minus the age in whole years of the taxpayer at the time it is acquired, and

iv. if it is with a guaranteed period or for a fixed term, it requires that, in the event of the death of the taxpayer during the guaranteed period or fixed term, any amounts that would otherwise be payable after the death of the taxpayer be commuted into a single payment;

(b) an annuity in respect of which the following conditions are met:

i. it is acquired after 31 December 1988,

ii. the annuitant is a trust under which the taxpayer is the sole person beneficially interested (determined without regard to any right of a person to receive an amount from the trust only on or after the death of the taxpayer) in amounts payable under the annuity,

iii. it is for a fixed term not exceeding 18 years minus the age in whole years of the taxpayer at the time it is acquired, and

iv. if it is acquired after 31 December 2005, it requires that, in the event of the death of the taxpayer during the fixed term, any amounts that would otherwise be payable after the death of the taxpayer be commuted into a single payment; and

(c) an annuity in respect of which the following conditions are met:

i. it is acquired after 31 December 2000 and before 1 January 2005 at a time at which the taxpayer was mentally or physically infirm, or in the year 2005 at a time at which the taxpayer was mentally infirm,

ii. the annuitant is a trust under which the taxpayer is the sole person beneficially interested (determined without regard to any right of a person to receive an amount from the trust only on or after the death of the taxpayer) in amounts payable under the annuity, and

iii. it is for the life of the taxpayer (with or without a guaranteed period), or for a fixed term equal to 90 years minus the age in whole years of the taxpayer at the time it is acquired.

For the purposes of the first paragraph, a trust is at a particular time a lifetime benefit trust with respect to a taxpayer and the succession of an individual if

- (a) immediately before the death of the individual, the taxpayer
 - i. was both a spouse of the individual and mentally infirm, or
 - ii. was both a child or grandchild of the individual and dependent on the individual for support because of mental infirmity; and
- (b) the trust is, at the particular time, a personal trust under which
 - i. no person other than the taxpayer may receive or otherwise obtain the enjoyment of, during the taxpayer's lifetime, all or part of the income or capital of the trust, and
 - ii. the trustees are empowered to pay amounts from the trust to the taxpayer, and are required—in determining whether to pay, or not to pay, an amount to the taxpayer—to consider the needs of the taxpayer, including the comfort, care and maintenance of the taxpayer.”

(2) Subsection 1 has effect from 1 January 1989.

33. (1) The Act is amended by inserting the following section after section 31:

“31.1. The amounts referred to in the fourth paragraph that are to be used for a taxation year subsequent to the taxation year 2007 are to be adjusted annually in such a manner that each 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 latter amount by the factor determined by the formula

$$(A/B) - 1.$$

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 immediately before the year preceding that for which the amount is to be adjusted.

If the factor determined by the formula in the first paragraph has more than four decimal places, only the first four decimal digits are retained and the fourth is increased by one unit if the fifth is greater than 4.

The amounts to which the first paragraph refers are

- (a) the amount of \$300 mentioned in paragraph *e.1* of section 39;
- (b) the amount of \$1,000 mentioned in section 39.6;
- (c) the amount of \$1,000 mentioned in subparagraph *b* of the second paragraph of section 75.2.1; and
- (d) the amount of \$1,000 mentioned in the first paragraph of section 358.0.3.

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. However, when section 31.1 of the Act applies to the taxation year 2008, it is to be read without reference to subparagraphs *b* and *d* of the fourth paragraph.

34. Section 37.0.3 of the Act is amended by replacing “le lieu ordinaire de sa résidence” in the following provisions in the French text by “son lieu ordinaire de résidence”:

- subparagraphs *a* and *b* of the first paragraph;
- subparagraph ii of subparagraph *b* of the second paragraph.

35. Section 38.1 of the Act is amended by replacing “le lieu ordinaire de sa résidence” in subparagraphs *a* to *c* of the first paragraph in the French text by “son lieu ordinaire de résidence”.

36. (1) Section 39 of the Act is amended by inserting the following paragraph after paragraph *e*:

“(e.1) allowances for the board and lodging received by the individual, to a maximum total of \$300 for each month of a taxation year, if

i. the individual is, in that month, a registered participant with, or member of, a sports team or recreation program of the employer in respect of which participation or membership is restricted to persons under 21 years of age,

ii. the allowance is paid because of the individual’s participation or membership and is not attributable to services of the individual as a coach, instructor, trainer, referee, administrator or other similar occupation,

iii. the employer is a registered charity or a person described in section 996, and

iv. the allowance is reasonably attributable to the cost to the individual of living away from the place where the employee would, but for the employment, ordinarily reside;”.

(2) Subsection 1 applies to a taxation year that ends after 22 June 2007.

37. Section 39.4.1 of the Act is amended by replacing “du lieu ordinaire de sa résidence” in paragraph *a* in the French text by “de son lieu ordinaire de résidence”.

38. Section 39.5 of the Act is amended by replacing “du lieu ordinaire de sa résidence” in paragraph *b* in the French text by “de son lieu ordinaire de résidence”.

39. Section 42 of the Act is amended, in the French text,

(1) by replacing “du lieu principal de sa résidence” in the portion of paragraph *a* before subparagraph *i* by “de son lieu principal de résidence”;

(2) by replacing “lieu principal de sa résidence” in subparagraph *i* of paragraphs *a* and *b* by “lieu principal de résidence”.

40. Section 42.0.1 of the Act is amended by replacing “le lieu ordinaire de sa résidence” in paragraph *a* in the French text by “son lieu ordinaire de résidence”.

41. (1) Section 47.18 of the Act is amended by replacing the portion before the definition of “qualifying person” by the following:

“**47.18.** In this division and in section 259.0.1,”.

(2) Subsection 1 has effect from 14 March 2008. In addition, when the portion of section 47.18 of the Act before the definition of “qualifying person” applies

(1) after 31 December 1998 and before 1 January 2000, it is to be read as follows:

“**47.18.** In this division and in sections 725.2, 725.2.1 and 725.2.4,”;
and

(2) after 31 December 1999 and before 14 March 2008, it is to be read as follows:

“**47.18.** In this division and in sections 259.0.1 and 725.2 to 725.4,”.

(3) However, subsection 1 does not apply to a right under an agreement to which section 47.18 of the Act, enacted by subsection 1 of section 14 of chapter 53 of the statutes of 2001, does not (except for the purposes of section 55 of the Act) apply.

42. (1) Section 58.0.2 of the Act is amended by replacing “of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1)” in paragraph *d* by “of the preceding regulation, within the meaning of section 2000R1 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1),”.

(2) Subsection 1 has effect from 4 March 2009.

43. (1) Section 65 of the Act is amended by adding the following paragraph:

“Despite the first paragraph, an individual may, in computing a deduction under section 62, deduct an amount expended for a meal if it is consumed with a client.”

(2) Subsection 1 applies in respect of a meal consumed after 13 March 2008.

44. Section 67 of the Act is amended by replacing “qu’au lieu ordinaire de sa résidence” in the first paragraph in the French text by “qu’à son lieu ordinaire de résidence”.

45. (1) Section 75.6 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2008.

46. Section 76 of the Act is amended by replacing “le lieu principal de sa résidence” in subparagraph *b* of the first paragraph in the French text by “son lieu principal de résidence”.

47. (1) Section 77 of the Act is replaced by the following section:

“**77.** In computing income for a taxation year from an office or employment, an individual may deduct judicial or extrajudicial expenses paid by the individual in the year to collect, or to establish a right to, an amount owed to the individual that, if received by the individual, would be required by this Title to be included in computing the individual’s income.”

(2) Subsection 1 applies in respect of expenses paid after 31 December 2000.

48. (1) Section 92.5.2 of the Act is amended by replacing subparagraphs 1 and 2 of subparagraph *i* of subparagraph *b* of the second paragraph by the following subparagraphs:

“(1) of the taxpayer under any of sections 92.5.2.1, 656.3 and 660.1, or

“(2) of another person under section 437.1 or 462.0.1, on being transferred to the taxpayer’s NISA Fund No. 2, exceeds”.

(2) Subsection 1, when it enacts subparagraph 1 of subparagraph *i* of subparagraph *b* of the second paragraph of section 92.5.2 of the Act, applies in respect of the balance in a NISA Fund No. 2 to the extent that that balance consists of contributions made to the fund, and amounts earned on those contributions, from the taxation year 2008.

49. (1) The Act is amended by inserting the following section after section 92.5.2:

“92.5.2.1. If at any time there is an acquisition of control of a corporation, the balance of the corporation’s NISA Fund No. 2 at that time is deemed to be paid out to the corporation immediately before that time.”

(2) Subsection 1 applies in respect of the balance in a NISA Fund No. 2 to the extent that that balance consists of contributions made to the fund, and amounts earned on those contributions, from the taxation year 2008.

50. (1) Section 93.14 of the Act is amended by replacing “130R101” by “130R205”.

(2) Subsection 1 has effect from 4 March 2009.

51. (1) Section 96 of the Act, amended by section 53 of chapter 5 of the statutes of 2009, is again amended

(1) by inserting “and section 96.0.2” after “in this section” in the portion of subsection 1 before paragraph *a*;

(2) by replacing paragraphs *a* and *b* of subsection 2 by the following paragraphs:

“(a) the amount determined under subparagraph *c* or *d* of the second paragraph of section 93, in respect of the disposition of the former property, must be reduced by the lesser of the amount by which the amount otherwise determined under that subparagraph *c* or *d*, in respect of that disposition, exceeds the undepreciated capital cost to the taxpayer of property of the prescribed class to which the former property belonged at the time immediately before the time that the former property was disposed of, and the amount that has been used by the taxpayer to acquire, in the case of a former property referred to in paragraph *a* of subsection 1, before the end of the second taxation year following the year referred to in subsection 1 or, if it is later, before the end of the 24-month period following the year referred to in subsection 1, or, in any other case, before the end of the first taxation year following the year referred to in subsection 1 or, if it is later, before the end

of the 12-month period following the year referred to in subsection 1, a replacement property that has not been disposed of by the taxpayer before the time at which the taxpayer disposed of the former property; and

“(b) the amount of the reduction determined under paragraph *a* is deemed to be proceeds of disposition of a depreciable property of the taxpayer that had a capital cost equal to that amount and that was property of the same class as the replacement property, from a disposition made on the day on which the replacement property was acquired by the taxpayer or, if it is later, on the day on which the former property was disposed of by the taxpayer.”

(2) Paragraph 1 of subsection 1 applies in respect of a disposition or termination that occurs after 20 December 2002.

(3) Paragraph 2 of subsection 1, when it replaces paragraph *a* of subsection 2 of section 96 of the Act, applies in respect of a disposition that occurs in a taxation year that ends after 19 December 2000. However, when paragraph *a* of subsection 2 of section 96 of the Act applies in respect of a disposition that occurs in a taxation year that ends before 20 December 2001, it is to be read without reference to “or, if it is later, before the end of the 12-month period following the year referred to in subsection 1”.

52. (1) Section 96.0.1 of the Act is replaced by the following section:

“**96.0.1.** For the purposes of paragraph *a* of subsection 2 of section 96, if a taxpayer acquires a replacement property after the end of the period provided for in that paragraph *a* for the acquisition, and, in the Minister’s opinion, the taxpayer was unable to acquire the replacement property before the end of the period because of the specific nature of the former property referred to in section 96, the taxpayer is deemed to have acquired the replacement property before the end of the period.”

(2) Subsection 1 applies in respect of a disposition that occurs in a taxation year that ends after 19 December 2000.

53. (1) The Act is amended by inserting the following section after section 96.0.1:

“**96.0.2.** The rules set out in the second paragraph apply if

(a) a taxpayer (in this section referred to as the “transferor”) has, pursuant to a written agreement with a person or partnership (in this section referred to as the “transferee”), disposed of or terminated a former property that is a franchise, concession or licence for a limited period that is wholly attributable to the carrying on of a business at a fixed place;

(b) the transferee acquired the former property from the transferor or, on the termination, acquired a similar property in respect of the same fixed place from another person or partnership; and

(c) the transferor and the transferee make a valid election under paragraph *c* of subsection 4.2 of section 13 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the acquisition and the disposition or termination.

The rules to which the first paragraph refers in respect of an acquisition and a disposition or termination are as follows:

(a) if the transferee acquires a similar property referred to in subparagraph *b* of the first paragraph, the transferee is deemed to have also acquired the former property at the time that the former property was terminated and to own the former property until the transferee no longer owns the similar property;

(b) if the transferee acquires the former property referred to in subparagraph *b* of the first paragraph, the transferee is deemed to own the former property until such time as the transferee owns neither the former property nor a similar property in respect of the same fixed place to which the former property related;

(c) for the purpose of calculating the amount deductible under paragraph *a* of section 130 in respect of the former property in computing the transferee's income, the useful life of the former property remaining on its acquisition by the transferee is deemed to be equal to the period that was the useful life of the former property remaining on its acquisition by the transferor; and

(d) any amount that would, but for this paragraph, be an amount included in the aggregate determined under subparagraph *b* of the second paragraph of section 107 in respect of the transferor or an incorporeal capital amount to the transferee in respect of the disposition or termination of the former property by the transferor is deemed to be

i. neither an amount included in the aggregate determined under subparagraph *b* of the second paragraph of section 107 nor an incorporeal capital amount,

ii. an amount required to be included in computing the capital cost to the transferee of the former property, and

iii. an amount required to be included in computing the proceeds of disposition to the transferor in respect of a disposition of the former property.

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *c* of subsection 4.2 of section 13 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.”

(2) Subsection 1 applies in respect of a disposition or termination that occurs after 20 December 2002. However, when section 96.0.2 of the Act applies before 20 December 2006, it is to be read

(1) as if subparagraph *c* of the first paragraph was replaced by the following subparagraph:

“(c) the transferor and the transferee jointly elect in their fiscal returns for their taxation years that include the time of disposition or termination to have the rules set out in the second paragraph apply in respect of the acquisition and the disposition or termination.”; and

(2) without reference to the third paragraph.

54. (1) Section 110.1 of the Act, amended by section 57 of chapter 5 of the statutes of 2009, is again amended, in subsection 1,

(1) by replacing “before the end of the first taxation year after the end of the taxation year in which the former property was disposed of by the taxpayer to acquire the replacement property” by “to acquire the replacement property, before the end of the first taxation year following the taxation year in which the former property was disposed of by the taxpayer or, if it is later, before the end of the 12-month period following the taxation year in which the former property was disposed of by the taxpayer,”;

(2) by replacing “the later of the time the replacement property was acquired by the taxpayer and the time” by “the day on which the replacement property was acquired by the taxpayer or, if it is later, on the day on which”.

(2) Paragraph 1 of subsection 1 applies in respect of a disposition that occurs in a taxation year that ends after 19 December 2001.

55. (1) Section 130.1 of the Act is amended by replacing the fifth paragraph by the following paragraph:

“This section does not apply

(a) in respect of a prescribed class that includes a passenger vehicle of a taxpayer in respect of which paragraph *d.3* or *d.4* of section 99 or section 525.1 applied to the taxpayer; or

(b) in respect of a taxation year in relation to a property that was a former property deemed by subparagraph *a* or *b* of the second paragraph of section 96.0.2 to be owned by a taxpayer, if

i. within 24 months after the taxpayer last owned the former property, the taxpayer or a person not dealing at arm’s length with the taxpayer acquires a similar property in respect of the same fixed place to which the former property related, and

ii. at the end of the taxation year, the taxpayer or the person owns the similar property or another similar property in respect of the same fixed place to which the former property related.”

(2) Subsection 1 applies to a taxation year that ends after 20 December 2002.

56. (1) Section 133.4 of the Act is replaced by the following section:

“**133.4.** A taxpayer shall not, in computing the income of the taxpayer from a business or property for a taxation year, deduct any amount paid or payable by the taxpayer for services in respect of a retirement savings plan, retirement income fund or tax-free savings account under or of which the taxpayer is the annuitant or holder.”

(2) Subsection 1 applies from the taxation year 2009.

57. Section 156.8 of the Act is amended by replacing “le lieu ordinaire de sa résidence” in paragraphs *a* to *c* in the French text by “son lieu ordinaire de résidence”.

58. (1) Section 157 of the Act, amended by section 60 of chapter 5 of the statutes of 2009, is again amended by replacing paragraph *h.1.1* by the following paragraph:

“(*h.1.1*) the portion of an amount paid by the taxpayer in the year for renovations or alterations to a building that is used by the taxpayer primarily for the purpose of gaining or producing income from the property or from a business, in respect of which an architect, an engineer or a professional technologist certifies in the prescribed form that the renovation or alteration work was carried out in accordance with the barrier-free design standards set out in the Building Code referred to in section 13 of the Building Act (chapter B-1.1);”.

(2) Subsection 1 applies in respect of an expense incurred after 23 March 2006.

59. (1) Section 157.17 of the Act is amended

(1) by replacing “particular fiscal period of the partnership” in the first paragraph by “fiscal period of the partnership”;

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

“For the purposes of the first paragraph, the share of a corporation in a contribution made by a partnership of which the corporation is a member is equal to the agreed proportion of the contribution in respect of the corporation for the fiscal period of the partnership that ends in the taxation year of the corporation.”

(2) Paragraph 1 of subsection 1 has effect from 20 December 2006.

60. (1) The Act is amended by inserting the following sections after section 157.17:

“157.17.1. For the purposes of section 157.17, the following rules apply in respect of a corporation if one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the corporation and a given partnership, for a given fiscal period of the given partnership:

(a) the corporation is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the corporation’s taxation year in which ends the fiscal period of the interposed partnership of which it is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the “interposed fiscal period”) of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the corporation is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph i at the end of the interposed partnership’s interposed fiscal period; and

(b) for the purpose of determining the corporation’s share in an amount in respect of the given partnership for the given fiscal period, the agreed proportion in respect of the corporation for that fiscal period of the given partnership is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the corporation for the interposed fiscal period of the interposed partnership of which it is directly a member, by

i. if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership’s given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership is a member at the end of that particular fiscal period.

“157.17.2. Section 157.17.1 does not apply in respect of a corporation, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the corporation and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to cause the corporation to be able to deduct, in computing its income for a taxation year under section 157.17, an amount greater than the amount that the corporation could have so deducted for that taxation year, but for that interposition.”

(2) Subsection 1 applies to a taxation year of a corporation that ends on 20 December 2006 or later, or that ends before that date but is a taxation year in respect of which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the corporation had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act.

(3) However, when section 157.17.1 of the Act applies before 4 June 2009, the portion of paragraph *b* before subparagraph i is to be read as follows:

“(b) for the purpose of determining the corporation’s share in an amount in respect of the given partnership for the given fiscal period, the proportion that the corporation’s share of the income or loss of the given partnership for the given fiscal period is of the income or loss of that given partnership for that fiscal period is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the corporation for the interposed fiscal period of the interposed partnership of which it is directly a member, by”.

(4) In addition, when section 157.17.1 of the Act applies to a taxation year that ends before 21 December 2002, the definition of “agreed proportion” in section 1.8 of the Act has effect for the purposes of paragraph *b* of that section 157.17.1.

(5) If subsection 1 applies to a taxation year of a corporation because of paragraph 1 of subsection 2, 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 2 September 2009, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such assessments or reassessments of the tax, interest and penalties payable by the corporation as are necessary to give effect to 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 to such assessments, with the necessary modifications.

61. (1) Section 175.2 of the Act is amended by adding the following paragraphs after paragraph *d.3*:

“(d.4) making a contribution to a registered disability savings plan; and

“(d.5) making a contribution to a tax-free savings account;”.

(2) Subsection 1, when it enacts paragraph *d.4* of section 175.2 of the Act, applies from the taxation year 2008.

(3) Subsection 1, when it enacts paragraph *d.5* of section 175.2 of the Act, applies from the taxation year 2009.

62. (1) Section 231 of the Act is amended by replacing “231.2” in the first paragraph by “231.2.1”.

(2) Subsection 1 has effect from 25 February 2008.

63. (1) Section 231.2 of the Act is amended

(1) by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) a gift made to a qualified donee of a property that is

i. a share, debt obligation or right listed on a Canadian stock exchange or a foreign stock exchange,

ii. a share of the capital stock of a mutual fund corporation,

iii. a unit of a mutual fund trust,

iv. an interest in a trust created in respect of a segregated fund within the meaning of section 851.2, or

v. a bond, debenture, note, hypothecary claim, mortgage or similar obligation, either issued or guaranteed by the Government of Canada, or issued by the government of a province or its mandatary;

“(b) a gift made to a qualified donee, other than a private foundation, of a property that is a property described, in respect of the taxpayer, in section 710.0.1 or in the definition of “qualified property” in the first paragraph of section 752.0.10.1;”;

(2) by adding the following paragraphs after paragraph *b*:

“(c) a deemed disposition by reason of the application of Division III of Chapter III of Title VII of Book III, the property is that of a deceased individual and the individual is deemed, pursuant to section 752.0.10.10, to have made a gift referred to in paragraph *a* or *b* in respect of the property; or

“(d) the exchange, for a property described in paragraph *a*, of a share of the capital stock of a corporation, which share included, at the time it was issued and at the time of the disposition, a condition allowing the holder to exchange it for the property, and the taxpayer

i. receives no consideration on the exchange other than the property, and

ii. makes a gift of the property to a qualified donee not more than 30 days after the exchange.”

(2) Paragraph 1 of subsection 1 and paragraph 2 of subsection 1, when it enacts paragraph *c* of section 231.2 of the Act, apply in respect of a gift made after 18 March 2007.

(3) Paragraph 2 of subsection 1, when it enacts paragraph *d* of section 231.2 of the Act, applies in respect of a gift made after 25 February 2008.

64. (1) The Act is amended by inserting the following section after section 231.2:

“231.2.1. A taxpayer’s taxable capital gain for a taxation year, from the disposition of an interest in a partnership (other than a prescribed interest) that would be an exchange described in paragraph *d* of section 231.2 if the interest were a share in the capital stock of a corporation, is equal to the lesser of

(a) that taxable capital gain determined without reference to this section; and

(b) the amount determined by the formula

$(A - B)/2$.

In the formula in subparagraph *b* of the first paragraph,

(a) *A* is the aggregate of the cost to the taxpayer of the partnership interest and of each amount required by subparagraph *iv* or *x* of paragraph *i* of section 255 to be added in computing the adjusted cost base to the taxpayer of the partnership interest;

(b) *B* is the adjusted cost base to the taxpayer of the partnership interest determined without reference to subparagraphs *iv* and *v* of paragraph *l* of section 257.”

(2) Subsection 1 applies in respect of a gift made after 25 February 2008.

65. (1) The Act is amended by inserting the following section after section 231.4, enacted by section 77 of chapter 5 of the statutes of 2009:

“231.5. For the purposes of section 231.2, if a gift is made to a private foundation after 18 March 2007 and subsection 8 of section 149.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies to the foundation in respect of a class of shares of the capital stock of a corporation, the portion of paragraph *a* of section 231.2 before subparagraph *i* is to be read as if “, other than a private foundation,” was inserted after “qualified donee”.”

(2) Subsection 1 has effect from 19 March 2007.

66. (1) Section 241 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) a trust governed by a registered retirement income fund, a deferred profit sharing plan, a profit sharing plan, a registered disability savings plan or a tax-free savings account under which the taxpayer is a beneficiary or immediately after the disposition becomes a beneficiary; or”.

(2) Subsection 1 applies from the taxation year 2008. However, when paragraph *a* of section 241 of the Act applies to the taxation year 2008, it is to be read as if “, a registered disability savings plan or a tax-free savings account” was replaced by “or a registered disability savings plan”.

67. (1) Section 248 of the Act, amended by section 83 of chapter 5 of the statutes of 2009, is again amended by replacing subparagraph *vi* of subparagraph *b* of the second paragraph by the following subparagraph:

“vi. if the transferor is an amateur athlete trust, a cemetery care trust, an employee trust, a trust referred to in section 851.25, a segregated fund trust referred to in section 851.2, a trust described in paragraph *c.4* of section 998 or a trust governed by an eligible funeral arrangement, a profit sharing plan, a registered education savings plan, a registered disability savings plan, a registered supplementary unemployment benefit plan or a tax-free savings account, the transferee is the same type of trust, and”.

(2) Subsection 1 applies from the taxation year 2008. However, when section 248 of the Act applies to the taxation year 2008, subparagraph *vi* of subparagraph *b* of the second paragraph of that section is to be read as if “, a registered supplementary unemployment benefit plan or a tax-free savings account” was replaced by “or a registered supplementary unemployment benefit plan”.

68. (1) Section 257 of the Act, amended by section 88 of chapter 5 of the statutes of 2009, is again amended by replacing subparagraph *iii* of paragraph *l* by the following subparagraph:

“iii. any amount deemed, under section 714 or 752.0.10.11, to be the eligible amount of a gift made by the taxpayer as a member of the partnership at the end of any fiscal period of the partnership ending before that time, or in relation to another partnership of which the taxpayer is deemed to be a member under section 693.2 or the second paragraph of section 752.0.10.11 because the taxpayer is a member of the partnership at the end of such a fiscal period,”.

(2) Subsection 1 has effect from 20 December 2006, or before that date but only when subparagraph *iii* of paragraph *l* of section 257 of the Act applies in respect of an amount that is deemed to be the eligible amount of a

gift made by the taxpayer or a gift made by the taxpayer in relation to another partnership of which the taxpayer is deemed to be a member, in a particular taxation year of the taxpayer in respect of which

(1) the time limits provided for in paragraph 2 of section 1010 of the Act had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the taxpayer had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act.

(3) However, when subparagraph iii of paragraph *l* of section 257 of the Act applies before 20 December 2006 in the circumstances described in subsection 2 and in relation to a gift made before 21 December 2002, it is to be read as follows:

“iii. any amount deemed, under section 714 or 752.0.10.11, to be a gift made by the taxpayer as a member of the partnership at the end of any fiscal period of the partnership ending before that time, or in relation to another partnership of which the taxpayer is deemed to be a member under section 693.2 or the second paragraph of section 752.0.10.11 because the taxpayer is a member of the partnership at the end of such a fiscal period.”.

69. Section 274.0.1 of the Act, amended by section 93 of chapter 5 of the statutes of 2009, is again amended by replacing “apart and separated” in subparagraph ii of subparagraph *d* of the second paragraph by “separate and apart”.

70. (1) Sections 278 and 278.1 of the Act are replaced by the following sections:

“278. Despite section 234, this division applies if, at any time in a taxation year, an amount becomes receivable by a taxpayer as proceeds of disposition of a capital property (in this division referred to as “former property”) that is not a share of the capital stock of a corporation but that is either property the proceeds of disposition of which are described in section 280 or a property that was, immediately before the disposition, a former business property of the taxpayer, and the taxpayer acquires, in the case of a former property the proceeds of disposition of which are described in section 280, before the end of the second taxation year following the year or, if it is later, before the end of the 24-month period following the year, or, in any other case, before the end of the first taxation year following the year or, if it is later, before the end of the 12-month period following the year, a capital property that is a replacement property for the taxpayer’s former property and the replacement property has not been disposed of by the taxpayer before the time at which the taxpayer has disposed of the former property.

“278.1. For the purposes of section 278, if a taxpayer acquires a capital replacement property for a former property after the end of the period provided for in that section for the acquisition and, in the Minister’s opinion, the taxpayer was unable to acquire the capital replacement property before the end of the period because of the specific nature of the former property, the taxpayer is deemed to have acquired the capital replacement property before the end of the period.”

(2) Subsection 1 applies in respect of a disposition that occurs in a taxation year that ends after 19 December 2000. However, when section 278 of the Act applies in respect of a disposition that occurs in a taxation year that ends before 20 December 2001, it is to be read without reference to “or, if it is later, before the end of the 12-month period following the year”.

71. (1) Section 308.0.1 of the Act is amended, in the first paragraph,

(1) by replacing paragraph *c* of the definition of “specified class” by the following paragraph:

“(c) no holder of the shares is entitled to receive on the redemption, cancellation or acquisition of the shares by the corporation or by any person with whom the corporation does not deal at arm’s length, an amount (other than a premium for early redemption) that is greater than the aggregate of the fair market value of the consideration for which the shares were issued and the amount of any unpaid dividends on the shares, and”;

(2) by adding the following paragraph after paragraph *c* of the definition of “specified class”:

“(d) the shares are non-voting in respect of the election of the board of directors except in the event of a failure or default under the terms or conditions of the shares;”;

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

““qualified person”, in relation to a distribution, means a person or partnership with whom the distributing corporation deals at arm’s length at all times during the course of the series of transactions or events that includes the distribution if

(a) at any time before the distribution,

i. all of the shares of each class of the capital stock of the distributing corporation that includes shares that cause that person or partnership to be a specified shareholder of the distributing corporation (in this definition all of those shares in all of those classes being referred to as the “exchanged shares”) are, in the circumstances described in paragraph *a* of the definition of “permitted exchange”, exchanged for consideration that consists solely of

shares of a specified class of the capital stock of the distributing corporation (in this definition referred to as the “new shares”), or

ii. the terms or conditions of all of the exchanged shares are amended (which shares are in this definition referred to after the amendment as the “amended shares”) and the amended shares are shares of a specified class of the capital stock of the distributing corporation;

(b) immediately before the exchange or amendment, the exchanged shares are listed on a Canadian stock exchange or a foreign stock exchange;

(c) immediately after the exchange or amendment, the new shares or the amended shares, as the case may be, are listed on a Canadian stock exchange or a foreign stock exchange;

(d) the exchanged shares would be shares of a specified class if they were not convertible into, or exchangeable for, other shares;

(e) the new shares or the amended shares, as the case may be, and the exchanged shares are non-voting in respect of the election of the board of directors of the distributing corporation except in the event of a failure or default under the terms or conditions of the shares; and

(f) no holder of the new shares or the amended shares, as the case may be, is entitled to receive on the redemption, cancellation or acquisition of the new shares or the amended shares, as the case may be, by the distributing corporation or by any person with whom the distributing corporation does not deal at arm’s length, an amount (other than a premium for early redemption) that is greater than the aggregate of the fair market value of the consideration for which the exchanged shares were issued and the amount of any unpaid dividends on the new shares or on the amended shares, as the case may be;”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of a share issued after 20 December 2002.

(3) Paragraph 3 of subsection 1 applies in respect of a dividend received after 31 December 1999.

72. (1) Section 308.2.1 of the Act is amended by replacing subparagraph ii of paragraph c by the following subparagraph:

“ii. property, other than shares of the capital stock of the particular corporation, more than 10% of the fair market value of which was, at any time during the course of the series of transactions or events, derived from shares of the capital stock of the corporation that paid the dividend;”.

(2) Subsection 1 applies in respect of a dividend received after 21 February 1994.

73. (1) Section 308.2.2 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) proceeds of disposition of a property are to be determined without reference to paragraph *a* of section 308.1 in section 251 and without reference to Chapter V of Title X; and”.

(2) Subsection 1 applies in respect of a dividend received after 21 February 1994.

74. (1) Section 308.3.1 of the Act is amended by replacing subparagraph 2 of subparagraph *i* of paragraph *b* by the following subparagraph:

“(2) the vendor, other than a qualified person in relation to the distribution, was, at any time during the course of the series, a specified shareholder of the distributing corporation or of the transferee corporation, and”.

(2) Subsection 1 applies in respect of a dividend received after 31 December 1999.

75. (1) Section 308.3.2 of the Act is amended by replacing paragraph *h* by the following paragraph:

“(h) in relation to a distribution each corporation (other than a qualified person in relation to the distribution) that is a shareholder and specified shareholder of the distributing corporation at any time during the course of a series of transactions or events, a part of which includes the distribution made by the distributing corporation, is deemed to be a transferee corporation in relation to the distributing corporation.”

(2) Subsection 1 applies in respect of a dividend received after 31 December 1999.

76. (1) The Act is amended by inserting the following sections after section 308.3.3:

308.3.4. For the purpose of determining whether a person is a specified shareholder of a corporation for the purposes of the definition of “qualified person” in the first paragraph of section 308.0.1, subparagraph *i* of paragraph *b* of section 308.3.1 and paragraph *h* of section 308.3.2 when it applies for the purposes of subparagraph *iii* of paragraph *b* of section 308.3.1, section 21.17 is to be read as if “not less than 10% of the issued shares of any class of the capital stock of the corporation” was replaced by “not less than 10% of the issued shares of any class of the capital stock of the corporation, other than shares of a specified class within the meaning of section 308.0.1.”.

“308.3.5. For the purposes of paragraphs *c* and *d* of section 308.3.1, a corporation formed by an amalgamation of two or more corporations that were related to each other immediately before the amalgamation is deemed to be a continuation of each of the predecessor corporations.

“308.3.6. For the purposes of sections 1094 to 1096 and 1102.4, a share (in this section referred to as the “reorganization share”) is deemed to be listed on a Canadian stock exchange or a foreign stock exchange if

(a) a dividend, to which section 308.1 does not apply because of section 308.3, is received in the course of a reorganization;

(b) in contemplation of the reorganization, the reorganization share is

i. issued to a taxpayer by a public corporation in exchange for another share of that corporation (in this section referred to as the “old share”) owned by the taxpayer, and

ii. exchanged by the taxpayer for a share of another public corporation (in this section referred to as the “new share”) in an exchange that would be a permitted exchange if the definition of “permitted exchange” in the first paragraph of section 308.0.1 were read without reference to its paragraph *a* and subparagraph ii of its paragraph *b*;

(c) immediately before the exchange, the old share is listed on a Canadian stock exchange or a foreign stock exchange and is not taxable Canadian property of the taxpayer; and

(d) the new share is listed on a Canadian stock exchange or a foreign stock exchange.”

(2) Subsection 1, when it enacts section 308.3.4 of the Act, applies in respect of a dividend received after 31 December 1999.

(3) Subsection 1, when it enacts section 308.3.5 of the Act, applies in respect of a dividend received after 26 April 1995.

(4) Subsection 1, when it enacts section 308.3.6 of the Act, applies in respect of a share issued after 26 April 1995. However, when section 308.3.6 of the Act applies before 26 November 1999, it is to be read as if “on a Canadian stock exchange or a foreign stock exchange” in the portion before paragraph *a* and in paragraphs *c* and *d* was replaced by “on a prescribed stock exchange for the purposes of paragraph *d* of section 21.11.20”.

77. Section 314 of the Act is amended by replacing “by or with the consent of the taxpayer” by “according to the taxpayer’s instructions or with the taxpayer’s consent”.

78. Section 336 of the Act, amended by section 118 of chapter 5 of the statutes of 2009, is again amended by replacing “another province” in subparagraph i of paragraph *e* by “a province other than Québec”.

79. (1) Section 336.5 of the Act, amended by section 120 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing paragraphs *b* and *c* of the definition of “additional investment expense” by the following paragraphs:

“(b) where the year begins after 19 March 2007 and the amount determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7 is equal to zero, the aggregate of the individual’s net capital losses for other taxation years deducted, without reference to subparagraph *b* of the first paragraph of section 729.1, under section 729 in computing the individual’s taxable income for the year;

“(c) where the maximum amount that the individual could deduct under Title VI.5 of Book IV in computing the individual’s taxable income for the year, if no reference were made to this paragraph, paragraphs *c.1* and *c.2* and subparagraphs 2 to 2.2 of subparagraph *vi* of subparagraph *e* of the first paragraph of section 726.6, enacted by paragraph *c* of the definition of “investment income”, is greater than zero and equal to the amount determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, and the individual deducts under that Title VI.5 in computing the individual’s taxable income for the year an amount equal to the maximum amount, the aggregate of the individual’s net capital losses for other taxation years deducted, without reference to subparagraph *b* of the first paragraph of section 729.1, under section 729 in computing the individual’s taxable income for the year;”;

(2) by inserting the following paragraphs after paragraph *c* of the definition of “additional investment expense”:

“(c.1) where paragraphs *b* and *c* do not apply and the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, if the formula were read as if “\$375,000” was replaced by “\$250,000”, is equal to zero, the amount that would be determined in respect of the individual for the year under subparagraph *vi* of subparagraph *a.2* of the first paragraph of section 726.6 if the amount resulting from a designation made by a trust under section 668 were taken into account, despite the exception provided for in section 668 in respect of Title VI.5 of Book IV and if the amount determined in respect of the individual for the year under subparagraph 1 of subparagraph *ii* of subparagraph *b* of the first paragraph of section 726.6 were determined, for the purposes of subparagraph 2 of subparagraph *i* of subparagraph *b* of the first paragraph of section 726.6, without reference to qualified farm property, eligible small business corporation shares and qualified fishing property disposed of before 19 March 2007;

“(c.2) where paragraph *c* does not apply, where the maximum amount that the individual could deduct under Title VI.5 of Book IV in computing the individual’s taxable income for the year in respect of property disposed of before 19 March 2007, if no reference were made to this paragraph and subparagraph 2.2 of subparagraph *vi* of subparagraph *e* of the first paragraph of section 726.6, enacted by paragraph *c* of the definition of “investment income”, is greater than zero and equal to the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, if the formula were read as if “\$375,000” was replaced by “\$250,000”, and where the individual deducts under that Title VI.5 in computing the individual’s taxable income for the year an amount at least equal to the maximum amount, the amount that would be determined in respect of the individual for the year under subparagraph *vi* of subparagraph *a.2* of the first paragraph of section 726.6 if the amount resulting from a designation made by a trust under section 668 were taken into account, despite the exception provided for in section 668 in respect of that Title VI.5 and if the amount determined in respect of the individual for the year under subparagraph 1 of subparagraph *ii* of subparagraph *b* of the first paragraph of section 726.6 were determined, for the purposes of subparagraph 2 of subparagraph *i* of subparagraph *b* of the first paragraph of section 726.6, without reference to qualified farm property, eligible small business corporation shares and qualified fishing property disposed of before 19 March 2007; and”;

(3) by replacing “*b* and *c*” and “distribution” in paragraph *d* of the definition of “additional investment expense” by “*b* to *c.2*” and “designation”, respectively;

(4) by replacing “distribution” in the portion of subparagraph *vi* of subparagraph *e* of the first paragraph of section 726.6 of the Act before subparagraph 1 and in subparagraph 3 of that subparagraph *vi*, enacted by paragraph *c* of the definition of “investment income”, by “designation”;

(5) by replacing subparagraphs 1 and 2 of subparagraph *vi* of subparagraph *e* of the first paragraph of section 726.6 of the Act, enacted by paragraph *c* of the definition of “investment income”, by the following subparagraphs:

“(1) where the year begins after 19 March 2007 and the amount determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7 is equal to zero, an amount equal to zero,

“(2) where the maximum amount that the individual could deduct under this Title in computing the individual’s taxable income for the year, if no reference were made to this subparagraph 2, subparagraphs 2.1 and 2.2 and paragraphs *c* to *c.2* of the definition of “additional investment expense” in section 336.5, is greater than zero and equal to the amount determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, and the individual deducts under this Title in

computing the individual's taxable income for the year an amount equal to the maximum amount, the amount deducted by the individual in computing the individual's taxable income for the year under this Title,";

(6) by inserting the following subparagraphs after subparagraph 2 of subparagraph vi of subparagraph *e* of the first paragraph of section 726.6 of the Act, enacted by paragraph *c* of the definition of "investment income":

"(2.1) where subparagraphs 1 and 2 do not apply and the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, if the formula were read as if "\$375,000" was replaced by "\$250,000", is equal to zero, the amount that would be determined in respect of the individual for the year under subparagraph *i* of subparagraph *b* if the amount resulting from a designation made by a trust under section 668 were taken into account, despite the exception provided for in section 668 in respect of this Title and if, for the purposes of subparagraph 2 of that subparagraph *i*, no reference were made to qualified farm property, eligible small business corporation shares and qualified fishing property disposed of before 19 March 2007,

"(2.2) where subparagraph 2 does not apply, where the maximum amount that the individual could deduct under this Title in computing the individual's taxable income for the year in respect of property disposed of before 19 March 2007, if no reference were made to this subparagraph 2.2 and to paragraph *c.2* of the definition of "additional investment expense" in section 336.5, is greater than zero and equal to the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, if the formula were read as if "\$375,000" was replaced by "\$250,000", and where the individual deducts under this Title in computing the individual's taxable income for the year an amount at least equal to the maximum amount, the amount that would be determined in respect of the individual for the year under subparagraph *i* of subparagraph *b* if the amount resulting from a designation made by a trust under section 668 were taken into account, despite the exception provided for in section 668 in respect of this Title and if, for the purposes of subparagraph 2 of that subparagraph *i*, no reference were made to qualified farm property, eligible small business corporation shares and qualified fishing property disposed of before 19 March 2007, and".

(2) Paragraphs 1 to 3, 5 and 6 of subsection 1 apply to a taxation year that ends after 18 March 2007. However,

(1) when the definition of "additional investment expense" in section 336.5 of the Act applies to a taxation year that includes 19 March 2007, it is to be read as if

(a) "is greater than zero and equal to the amount determined" in paragraph *c* was replaced by "is equal to the total of \$125,000 and the amount determined";

(b) “where paragraphs *b* and *c* do not apply and the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, if the formula were read as if “\$375,000” was replaced by “\$250,000”,” in paragraph *c.1* was replaced by “where paragraph *c* does not apply and the amount determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7”; and

(c) “to the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, if the formula were read as if “\$375,000” was replaced by “\$250,000”” in paragraph *c.2* was replaced by “to the amount determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7”; and

(2) when the definition of “investment income” in section 336.5 of the Act applies to a taxation year that includes 19 March 2007, subparagraph *vi* of subparagraph *e* of the first paragraph of section 726.6 of the Act, enacted by paragraph *c* of that definition, is to be read as if

(a) “is greater than zero and equal to the amount determined” in subparagraph 2 was replaced by “is equal to the total of \$125,000 and the amount determined”;

(b) “where subparagraphs 1 and 2 do not apply and the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, if the formula were read as if “\$375,000” was replaced by “\$250,000”,” in subparagraph 2.1 was replaced by “where subparagraph 2 does not apply and the amount determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7”; and

(c) “to the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7, if the formula were read as if “\$375,000” was replaced by “\$250,000”” in subparagraph 2.2 was replaced by “to the amount determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7”.

80. (1) Section 350.2 of the Act is amended, in the first paragraph,

(1) by replacing “Le montant auquel réfère l’article 350.1” in the portion before subparagraph *a* in the French text by “Le montant auquel l’article 350.1 fait référence”;

(2) by replacing “\$7.50” in subparagraphs 1 and 2 of subparagraph *ii* of subparagraph *b* by “\$8.25”.

(2) Paragraph 2 of subsection 1 applies from the taxation year 2008.

81. Section 350.4 of the Act is amended by replacing “principal lieu d’habitation” in subparagraph *b* of the first paragraph in the French text by “lieu principal de résidence”.

82. (1) Section 359.2.5 of the Act is amended by replacing “if no account was taken of” in the portion before paragraph *a* by “if no reference were made to section 1138.2.6 and to”.

(2) Subsection 1 applies to a taxation year that ends after 13 March 2008.

83. (1) Section 421.1 of the Act is amended, in the portion before paragraph *a*,

(1) by replacing “For the purposes of this Part” by “Subject to section 421.1.1, for the purposes of this Part”;

(2) by inserting “II.6 to II.6.0.0.5,” after “Divisions”.

(2) Paragraph 1 of subsection 1 applies in respect of an amount that is paid or becomes payable after 18 March 2007.

(3) When paragraph 2 of subsection 1 inserts a reference

(1) to Division II.6 of Chapter III.1 of Title III of Book IX of Part I of the Act, it has effect from 19 December 1990;

(2) to Division II.6.0.0.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, it has effect from 19 December 1997;

(3) to Division II.6.0.0.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, it has effect from 13 February 1998;

(4) to Divisions II.6.0.0.3 and II.6.0.0.4 of Chapter III.1 of Title III of Book IX of Part I of the Act, it has effect from 10 March 1999; and

(5) to Division II.6.0.0.5 of Chapter III.1 of Title III of Book IX of Part I of the Act, it has effect from 15 March 2000.

(4) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, on application by the taxpayer, make such determinations or redeterminations of the amount deemed to have been paid under Divisions II.6 to II.6.0.0.5 of Chapter III.1 of Title III of Book IX of that Part by the taxpayer for a taxation year and such assessments or reassessments of the interest and penalties payable by the taxpayer for that taxation year as are necessary to give effect to paragraph 2 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 to such determinations and assessments, with the necessary modifications.

(5) Despite sections 1010 to 1011 of the Act, if the Minister of Revenue, as a consequence of the application of subsection 4, makes a determination or redetermination of the amount deemed to have been paid by the taxpayer under Divisions II.6 to II.6.0.0.5 of Chapter III.1 of Title III of Book IX of Part I of the Act for a taxation year, the Minister may redetermine the tax, interest and penalties payable by the taxpayer under Parts III.1 to III.1.0.5 of the Act for any taxation year but only for the purpose of making an adjustment consequential upon the determination or redetermination in respect of that taxation year. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu apply to such determinations, with the necessary modifications.

84. (1) The Act is amended by inserting the following section after section 421.1:

“421.1.1. An amount paid or payable by a long-haul truck driver in respect of the consumption of food or beverages by the driver during an eligible travel period of the driver is deemed to be equal to the amount obtained by multiplying the specified percentage in respect of the amount so paid or payable by the lesser of

- (a) the amount so paid or payable; and
- (b) a reasonable amount in the circumstances.

In this section,

“eligible travel period” in respect of a long-haul truck driver is a period of at least 24 continuous hours during which the driver is away from the municipality or metropolitan area where the specified place in respect of the driver is located for the purpose of driving a long-haul truck that transports goods to, or from, a location that is beyond a radius of 160 kilometres from the specified place;

“long-haul truck” means a truck or a tractor that is designed for hauling freight and that has a gross vehicle weight rating, within the meaning of subsection 1 of section 2 of the Motor Vehicle Safety Regulations made under the Motor Vehicle Safety Act (Statutes of Canada, 1993, chapter 16), that exceeds 11,788 kilograms;

“long-haul truck driver” means an individual whose principal business or principal duty of employment is driving a long-haul truck that transports goods;

“specified percentage” in respect of an amount paid or payable is

- (a) 60%, if the amount is paid or becomes payable after 18 March 2007 and before 1 January 2008;
- (b) 65%, if the amount is paid or becomes payable in the year 2008;

- (c) 70%, if the amount is paid or becomes payable in the year 2009;
- (d) 75%, if the amount is paid or becomes payable in the year 2010; and
- (e) 80%, if the amount is paid or becomes payable after 31 December 2010;

“specified place” means, in the case of an employee, the employer’s establishment to which the employee ordinarily reports for work and, in the case of an individual whose principal business is to drive a long-haul truck to transport goods, the place where the individual resides.”

(2) Subsection 1 applies in respect of an amount that is paid or becomes payable after 18 March 2007.

85. (1) The Act is amended by inserting the following section after section 421.4:

“421.4.1. For the purposes of this division, if a person who is a producer pays or is required to pay in a taxation year an allowance for meal expenses to a person who is an artist in relation to services rendered in the course of a business carried on by the artist, the artist is deemed to be an employee for the purpose of determining the amount that the producer may deduct, in respect of the allowance, in computing the producer’s income for the year from a business carried on by the producer, if

(a) the allowance for meal expenses is paid or payable under a collective or individual agreement that is binding on the artist and the producer; and

(b) the agreement referred to in subparagraph *a* is entered into in accordance with the Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1).

In this section, “artist” and “producer” have the meaning assigned by the Act respecting the professional status and conditions of engagement of performing, recording and film artists.”

(2) Subsection 1 is declaratory.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall make, under Part I of the Act and on an application by a taxpayer, such assessments of tax, interest and penalties payable by the taxpayer as are required for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) apply to such assessments, with the necessary modifications.

86. (1) Section 462.24 of the Act is amended

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

“(a.2) as a payment of a contribution under a registered disability savings plan;”;

(2) by adding the following paragraph after paragraph *b*:

“(c) to the individual’s spouse, while the property, or a property substituted for it, is held under a tax-free savings account of which the spouse is the holder, to the extent that the spouse does not, at the time of the contribution of the property under that account, have an excess TFSA amount, as defined in subsection 1 of section 207.01 of the Income Tax Act.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2008.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2009.

87. (1) Section 467.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) by a trust governed by a retirement compensation arrangement, a registered retirement income fund, a deferred profit sharing plan, a registered pension plan, an employee benefit plan, a profit sharing plan, a registered education savings plan, a registered disability savings plan, a registered retirement savings plan, a registered supplementary unemployment benefit plan or a tax-free savings account;”.

(2) Subsection 1 applies from the taxation year 2008. However, when paragraph *a* of section 467.1 of the Act applies to the taxation year 2008, it is to be read as if “, a registered supplementary unemployment benefit plan or a tax-free savings account” was replaced by “or a registered supplementary unemployment benefit plan”.

88. (1) The Act is amended by inserting the following section after section 467.1:

“**467.2.** If an amount paid to acquire a qualifying trust annuity with respect to a taxpayer is deductible under paragraph *f* of section 339 in computing the taxpayer’s income, the following rules apply:

(a) any amount that is paid out of or under the annuity at a particular time after 31 December 2005 and before the death of the taxpayer is deemed to have been received out of or under the annuity at the particular time by the taxpayer, and not to have been received by another taxpayer; and

(b) if the taxpayer dies after 31 December 2005,

i. the taxpayer is deemed to have received, immediately before the taxpayer’s death, an amount out of or under the annuity equal to the fair market value of the annuity at the time of the taxpayer’s death, and

ii. for the purposes of section 436, the annuity is to be disregarded in determining the fair market value (immediately before the taxpayer's death) of the taxpayer's interest in the trust that is the annuitant under the annuity."

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

89. (1) Section 485.6 of the Act is amended by replacing "130R200" in subparagraph ii of subparagraph *b* of the second paragraph by "130R223".

(2) Subsection 1 has effect from 4 March 2009.

90. (1) Section 497 of the Act, replaced by section 172 of chapter 5 of the statutes of 2009, is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

"(b) the product obtained by multiplying the excess amount determined in respect of the taxpayer under subparagraph *b* of the first paragraph for the taxation year by

- i. 45%, for the taxation year 2009,
- ii. 44%, for the taxation year 2010,
- iii. 41%, for the taxation year 2011, and
- iv. 38%, for a taxation year subsequent to the taxation year 2011."

(2) Subsection 1 applies from the taxation year 2009.

91. Section 509.1 of the Act is repealed.

92. Section 598.1 of the Act is amended by replacing the second paragraph by the following paragraph:

"The corporation to which the first paragraph refers is an S corporation within the meaning of the United States Internal Revenue Code of 1986, as amended from time to time."

93. (1) Section 603 of the Act, replaced by section 192 of chapter 5 of the statutes of 2009, is amended by inserting "105.2.1, 105.2.2," after "96," in the portion before paragraph *a*.

(2) Subsection 1, when it inserts "105.2.1," in section 603 of the Act, applies to a taxation year that ends after 27 February 2000 and, when it inserts "105.2.2," in section 603 of the Act, applies to a taxation year that ends after 20 December 2002.

(3) In addition, when section 603 of the Act applies after 20 December 2002 and before 20 December 2006, it is to be read with “96.0.2,” inserted after “96,” in the portion before paragraph *a*.

94. (1) Section 603.1 of the Act, enacted by section 193 of chapter 5 of the statutes of 2009, is amended by replacing “Title XX” in subparagraph *i* of subparagraph *b* of the second paragraph by “Title XXVII”.

(2) Subsection 1 has effect from 4 March 2009.

95. (1) Section 647 of the Act, amended by section 198 of chapter 5 of the statutes of 2009, is again amended by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) an amateur athlete trust, an employee trust, a trust described in paragraph *c.4* of section 998 or a trust governed by a foreign retirement arrangement, a registered pension plan, a profit sharing plan, a registered supplementary unemployment benefit plan, a registered retirement savings plan, a deferred profit sharing plan, a registered education savings plan, a registered disability savings plan, an employee benefit plan, a registered retirement income fund or a tax-free savings account;”.

(2) Subsection 1 applies from the taxation year 2008. However, when subparagraph *a* of the third paragraph of section 647 of the Act applies to the taxation year 2008, it is to be read as if “, a registered retirement income fund or a tax-free savings account” was replaced by “or a registered retirement income fund”.

96. (1) Section 650 of the Act is amended by inserting “the second paragraph of section 21.43 and” after “For the purposes of”.

(2) Subsection 1 applies to a taxation year of a trust that begins after 31 December 2000.

97. (1) Section 668.1 of the Act is amended by replacing “section 668.2” in the portion before paragraph *a* by “sections 668.2 to 668.2.4”.

(2) Subsection 1 applies to a taxation year of a trust that ends after 18 March 2007.

98. (1) The Act is amended by inserting the following sections after section 668.2:

“668.2.1. A beneficiary who, because of subparagraph *i* of paragraph *b* of section 668.1, is deemed, for the purposes of Title VI.5 of Book IV, to have a taxable capital gain (in this section referred to as the “specified taxable capital gain”) from a disposition of capital property that is qualified farm property of the beneficiary, for the beneficiary’s taxation year that includes 19 March 2007 and in which the designation year of the trust ends,

is deemed, for the purposes of section 726.7.3 and if the trust complies with the requirements of section 668.2.4, to have a taxable capital gain from the disposition of qualified farm property of the beneficiary after 18 March 2007 equal to the amount determined by the formula

$$A \times B/C.$$

In the formula in the first paragraph,

(a) A is the amount of the specified taxable capital gain;

(b) B is, if the designation year of the trust includes 19 March 2007, the amount that would be determined in respect of the trust for the designation 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 of the trust that were disposed of by the trust after 18 March 2007; and

(c) C is, if the designation year of the trust includes 19 March 2007, the amount that would be determined in respect of the trust for the designation 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 of the trust.

“668.2.2. A beneficiary who, because of subparagraph ii of paragraph *b* of section 668.1, is deemed, for the purposes of Title VI.5 of Book IV, to have a taxable capital gain (in this section referred to as the “specified taxable capital gain”) from a disposition of capital property that is a qualified small business corporation share of the beneficiary, for the beneficiary’s taxation year that includes 19 March 2007 and in which the designation year of the trust ends, is deemed, for the purposes of section 726.7.3 and if the trust complies with the requirements of section 668.2.4, to have a taxable capital gain from the disposition of a qualified small business corporation share of the beneficiary after 18 March 2007 equal to the amount determined by the formula

$$A \times B/C.$$

In the formula in the first paragraph,

(a) A is the amount of the specified taxable capital gain;

(b) B is, if the designation year of the trust includes 19 March 2007, the amount that would be determined in respect of the trust for the designation 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 small business corporation shares of the trust that were disposed of by the trust after 18 March 2007; and

(c) C is, if the designation year of the trust includes 19 March 2007, the amount that would be determined in respect of the trust for the designation 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 small business corporation shares of the trust.

“668.2.3. A beneficiary who, because of subparagraph iii of paragraph *b* of section 668.1, is deemed, for the purposes of Title VI.5 of Book IV, to have a taxable capital gain (in this section referred to as the “specified taxable capital gain”) from a disposition of capital property that is qualified fishing property of the beneficiary, for the beneficiary’s taxation year that includes 19 March 2007 and in which the designation year of the trust ends, is deemed, for the purposes of section 726.7.3 and if the trust complies with the requirements of section 668.2.4, to have a taxable capital gain from the disposition of qualified fishing property of the beneficiary after 18 March 2007 equal to the amount determined by the formula

$A \times B/C$.

In the formula in the first paragraph,

(a) A is the amount of the specified taxable capital gain;

(b) B is, if the designation year of the trust includes 19 March 2007, the amount that would be determined in respect of the trust for the designation year under paragraph *b* of section 28 in respect of capital gains and capital losses if the only properties referred to in that paragraph were qualified fishing properties of the trust that were disposed of by the trust after 18 March 2007; and

(c) C is, if the designation year of the trust includes 19 March 2007, the amount that would be determined in respect of the trust for the designation year under paragraph *b* of section 28 in respect of capital gains and capital losses if the only properties referred to in that paragraph were qualified fishing properties of the trust.

“668.2.4. A trust shall determine and designate, in its fiscal return filed under this Part for the designation year of the trust, the following amounts in respect of a beneficiary:

(a) the amount that is, under section 668.2.1, determined to be the beneficiary’s taxable capital gain from the disposition, after 18 March 2007, of qualified farm property of the beneficiary;

(b) the amount that is, under section 668.2.2, determined to be the beneficiary’s taxable capital gain from the disposition, after 18 March 2007, of a qualified small business corporation share of the beneficiary; and

(c) the amount that is, under section 668.2.3, determined to be the beneficiary's taxable capital gain from the disposition, after 18 March 2007, of qualified fishing property of the beneficiary.”

(2) Subsection 1 applies to a taxation year of a trust that ends after 18 March 2007.

99. (1) Section 668.4 of the Act is amended by replacing “668.1 and 668.2” in the portion before the definition of “eligible taxable capital gains” by “668.1 to 668.2.4”.

(2) Subsection 1 applies to a taxation year of a trust that ends after 18 March 2007.

100. (1) Section 692.5 of the Act, amended by section 232 of chapter 5 of the statutes of 2009, is again amended by replacing paragraph *j* by the following paragraph:

“(j) if the contributor is an amateur athlete trust, a cemetery care trust, an employee trust, an *inter vivos* trust deemed by section 851.25 to exist in respect of a congregation that is a constituent part of a religious organization, a segregated fund trust within the meaning of section 851.2, a trust described in paragraph *c.4* of section 998 or a trust governed by an eligible funeral arrangement, a profit sharing plan, a registered education savings plan, a registered disability savings plan, a registered supplementary unemployment benefit plan or a tax-free savings account, the particular trust is the same type of trust.”

(2) Subsection 1 applies from the taxation year 2008. However, when paragraph *j* of section 692.5 of the Act applies to the taxation year 2008, it is to be read as if “, a registered supplementary unemployment benefit plan or a tax-free savings account” was replaced by “or a registered supplementary unemployment benefit plan”.

101. Section 692.8 of the Act, amended by section 233 of chapter 5 of the statutes of 2009, is again amended by replacing “there is a disposition of property” in the portion of the first paragraph before subparagraph *a* by “there is a qualifying disposition of property”.

102. (1) The Act is amended by inserting the following sections after section 693.1:

“693.2. In this Book, except Title VI.10, the following rules apply in respect of a taxpayer if one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the taxpayer and a given partnership, for a given fiscal period of the given partnership:

(a) the taxpayer is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the taxpayer's taxation year in which ends the fiscal period of the interposed partnership of which the taxpayer is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the "interposed fiscal period") of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the taxpayer is a member, or deemed to be a member under this subparagraph *a*, of the interposed partnership described in subparagraph i at the end of the interposed partnership's interposed fiscal period; and

(b) the taxpayer's share in an amount in respect of the given partnership for the given fiscal period is deemed to be equal to the proportion of that amount represented by the proportion obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the interposed partnership of which the taxpayer is directly a member, by

i. if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership's given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in subparagraph *a* of which the interposed partnership is a member at the end of that particular fiscal period.

If the first paragraph applies for the purpose of determining an amount that a corporation may deduct under Title V because of section 714, subparagraph *b* of that paragraph is to be read as follows:

"(b) the proportion of the taxpayer's share in the given partnership for the given fiscal period is deemed to be equal to the product obtained by multiplying the proportion of the taxpayer's share in the interposed partnership of which the taxpayer is directly a member for the interposed partnership's interposed fiscal period, by

i. if there is only one interposed partnership, the proportion of the interposed partnership's share in the given partnership for the given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the proportion of an interposed partnership's share in the particular partnership referred to in

subparagraph *a* of which the interposed partnership is a member at the end of the particular partnership's particular fiscal period for that particular fiscal period.”

“**693.3.** Section 693.2 does not apply in respect of a taxpayer, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the taxpayer and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to cause the taxpayer to be able to deduct, in computing the taxpayer's taxable income for a taxation year under a provision of this Book, an amount greater than the amount that the taxpayer could have so deducted for that taxation year, but for that interposition.”

(2) Subsection 1 applies to a taxation year of a taxpayer that ends on 20 December 2006 or later, or that ends before that date but is a taxation year in respect of which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the taxpayer had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act.

(3) In addition, when section 693.2 of the Act applies to a taxation year that ends before 21 December 2002, the definition of “agreed proportion” in section 1.8 of the Act has effect for the purposes of subparagraph *b* of the first paragraph of that section 693.2.

(4) If subsection 1 applies to a taxation year of a taxpayer because of paragraph 1 of subsection 2, the Minister of Revenue shall, on application by the taxpayer 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 2 September 2009, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such assessments or reassessments of the tax, interest and penalties payable by the taxpayer 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 to such assessments, with the necessary modifications.

103. (1) The heading of Title I.0.0.1 of Book IV of Part I of the Act is replaced by the following heading:

“INCLUSION OF CERTAIN AMOUNTS”.

(2) Subsection 1 applies from the taxation year 2008.

104. (1) The Act is amended by inserting the following section after section 694.0.0.2, enacted by section 235 of chapter 5 of the statutes of 2009:

“**694.0.0.3.** An individual shall, in computing the individual’s taxable income for a taxation year, include an amount received by the individual in the year as a payment under a registered disability savings plan, to the extent provided for in section 905.0.14.”

(2) Subsection 1 applies from the taxation year 2008.

105. (1) Section 710 of the Act, amended by section 236 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “the Agence de la Francophonie” in subparagraph v.1 of paragraph *a* by “the Organisation internationale de la Francophonie”;

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

“(a.1) the aggregate of all amounts each of which is an amount determined under section 710.0.0.2 in respect of property that is the subject of an eligible medical gift made by the corporation in the year or in any of the five preceding taxation years;”.

(2) Paragraph 1 of subsection 1 has effect from 23 November 2005.

(3) Paragraph 2 of subsection 1 applies in respect of a gift made after 18 March 2007.

106. (1) The Act is amended by inserting the following sections after section 710:

“**710.0.0.1.** For the purposes of paragraph *a.1* of section 710, an eligible medical gift of a corporation means a gift the eligible amount of which is included in the aggregate described in paragraph *a* of section 710, if

(a) the corporation has directed the donee to apply the gift to charitable activities outside Canada;

(b) the property that is the subject of the gift is a medicine that is available for the donee’s use at least six months prior to its expiration date, within the meaning of the Food and Drug Regulations made under the Food and Drugs Act (Revised Statutes of Canada, 1985, chapter F-27);

(c) the property qualifies as a drug, within the meaning of the Food and Drugs Act, and the drug

i. meets the requirements of the Food and Drugs Act, or would meet those requirements if that Act were read without reference to subsection 1 of its section 37,

ii. is not a food, cosmetic or device (as those terms are defined in the Food and Drugs Act), a natural health product (as defined in the Natural Health Products Regulations made under the Food and Drugs Act) or a veterinary drug;

(d) the property that is the subject of the gift was, immediately before the making of the gift, described in an inventory in respect of a business of the corporation; and

(e) the donee is a registered charity described in paragraph *e* of subsection 8 of section 110.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“710.0.0.2. The amount to which paragraph *a.1* of section 710 refers, in respect of property, is the amount determined by the formula

$$A \times B/C.$$

In the formula in the first paragraph,

(a) *A* is the lesser of the cost to the corporation of the property and 50% of the amount by which the corporation’s proceeds of disposition of the property in respect of the gift exceeds the cost to the corporation of the property;

(b) *B* is the eligible amount of the gift; and

(c) *C* is the corporation’s proceeds of disposition of the property in respect of the gift.”

(2) Subsection 1 applies in respect of a gift made after 18 March 2007. However, when section 710.0.0.1 of the Act applies in respect of a gift made before 1 July 2008,

(1) paragraph *b* and the portion of paragraph *c* of that section before subparagraph *i* are to be read as follows:

“(b) in the case of a gift made before 3 October 2007, the property that is the subject of the gift is medicine;

“(c) in the case of a gift made after 2 October 2007, the property that is the subject of the gift is a medicine that qualifies as a drug, within the meaning of the Food and Drugs Act (Revised Statutes of Canada, 1985, chapter F-27), and the drug”; and

(2) paragraph *e* of that section is to be read as follows:

“(e) the donee is a registered charity that has received a disbursement under a program of the Canadian International Development Agency.”

107. The Act is amended by inserting the following section after section 725.0.2:

“**725.0.3.** A corporation may deduct an amount that it includes in computing its income for the year under paragraph *g* of section 312 and that is an amount received as a prize for achievement in a field of endeavour ordinarily carried on by the corporation.”

108. (1) The Act is amended by inserting the following sections after the heading of Title V.1 of Book IV of Part I:

“**725.1.3.** In this Title,

“qualified corporation” for a particular calendar year means a corporation that meets the following conditions:

(a) in the particular calendar year, the corporation operates a business in Québec and has an establishment in Québec;

(b) the assets shown in its financial statements submitted to the shareholders or, if such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown had such financial statements been prepared in accordance with generally accepted accounting principles, for its taxation year that ended in the calendar year that precedes the particular calendar year or, if the corporation is in its first fiscal period, at the beginning of its first fiscal period, were less than \$50,000,000; and

(c) an amount is deemed, under any of Divisions II, II.1, II.2.1, II.3 and II.3.0.1 of Chapter III.1 of Title III of Book IX, to have been paid to the Minister by the qualified corporation for its taxation year that ended in the particular calendar year or for any of its three preceding taxation years;

“qualifying person” has the meaning assigned by section 47.18;

“security” has the meaning assigned by section 47.18.

“**725.1.4.** For the purposes of paragraph *b* of the definition of “qualified corporation” in section 725.1.3, the following rules apply in computing the assets of such a corporation at the time referred to in that paragraph:

(a) the amount of the surplus reassessment of its property and the amount of its incorporeal assets are to be subtracted, to the extent that the amount shown in their respect exceeds the expenditure made in their respect; and

(b) if all or part of an expenditure made in respect of incorporeal assets consists of shares of the corporation's capital stock, all or part of the expenditure, as the case may be, is deemed to be nil.

“725.1.5. For the purposes of the definition of “qualified corporation” in section 725.1.3, the assets of a corporation that is associated in a taxation year with one or more other corporations are equal to the amount by which the aggregate of the assets of the corporation and those of each corporation associated with it, determined in accordance with that definition and section 725.1.4, exceeds the aggregate of the amount of investments the corporations own in each other and the balance of accounts between the corporations.

“725.1.6. For the purposes of paragraph *b* of the definition of “qualified corporation” in section 725.1.3 and sections 725.1.4 and 725.1.5, if a corporation or another corporation with which it is associated reduces its assets by any transaction in a taxation year and, but for that reduction, the corporation would not be a qualified corporation, the assets are deemed not to have been so reduced unless the Minister decides otherwise.”

(2) Subsection 1 has effect from 14 March 2008.

109. (1) The Act is amended by inserting the following section after section 725.2:

“725.2.0.1. When section 725.2 applies in respect of a security of a qualifying person that is a qualified corporation for a particular calendar year that includes the time at which an individual acquires rights under an agreement referred to in section 48 to acquire the security, it is to be read as if “25%” in the portion before paragraph *a* was replaced by “50%” and without reference to subparagraphs ii and iii of paragraph *c*.”

(2) Subsection 1 applies in respect of a transaction, circumstance or event as a consequence of which a benefit is deemed to have been received by an individual under section 49 or any of sections 50 to 52.1 of the Act, in respect of rights under an agreement referred to in section 48 of the Act and entered into after 13 March 2008.

110. (1) Section 725.2.2 of the Act is amended

(1) by striking out “other than a private foundation,” in the portion before paragraph *a*;

(2) by adding the following paragraph:

“For the purposes of the first paragraph, if a gift is made to a private foundation after 18 March 2007 and subsection 8 of section 149.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies to the foundation in respect of a class of shares of the capital stock of

a corporation, the portion of that paragraph before subparagraph *a* is to be read as if “other than a private foundation,” was inserted after “qualified donee.””

(2) Subsection 1 has effect from 19 March 2007.

111. (1) The Act is amended by inserting the following section after section 725.2.3:

“725.2.4. If the amount payable by an individual to acquire a security from a qualifying person under an agreement referred to in section 48 is reduced at a particular time and the conditions set out in the second paragraph are satisfied, the following rules apply:

(a) rights (in this section referred to as the “old rights”) under the agreement immediately before the particular time are deemed to have been disposed of by the individual immediately before the particular time;

(b) rights (in this section referred to as the “new rights”) under the agreement at the particular time are deemed to be acquired by the individual at the particular time; and

(c) the individual is deemed to receive the new rights as consideration for the disposition of the old rights.

The conditions to which the first paragraph refers are as follows:

(a) the individual could not, but for this section, deduct an amount under section 725.2 if the individual acquired the security under the agreement immediately after the particular time; and

(b) the individual could deduct an amount under section 725.2 if the individual

i. disposed of the old rights immediately before the particular time,

ii. acquired the new rights at the particular time as consideration for the disposition of the old rights, and

iii. acquired the security under the agreement immediately after the particular time.”

(2) Subsection 1 applies in respect of the reduction of an amount that occurs after 31 December 1998.

112. (1) The Act is amended by inserting the following section after section 725.3:

“725.3.1. When section 725.3 applies in respect of a share of the capital stock of a corporation that is a qualified corporation for a particular calendar year that includes the time at which an individual acquires rights under an agreement referred to in section 48 to acquire the share, it is to be read as if “25%” in the portion before paragraph *a* was replaced by “50%”.”

(2) Subsection 1 applies in respect of a transaction, circumstance or event as a consequence of which a benefit is deemed to have been received by an individual under section 49 of the Act, in respect of rights under an agreement referred to in section 48 of the Act and entered into after 13 March 2008.

113. (1) The Act is amended by inserting the following section after section 725.7.1:

“725.7.2. An individual may deduct, in computing the individual’s taxable income for a taxation year, the aggregate of all amounts each of which is an amount paid in the year as a repayment, under the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35), of an amount that was included because of section 905.0.14 in computing the individual’s taxable income for the year or for a preceding taxation year.”

(2) Subsection 1 applies from the taxation year 2008.

114. (1) Section 726.6 of the Act is amended by replacing “130R46” in the following provisions of the first paragraph by “130R88”:

— subparagraph v of subparagraph *a.2*;

— subparagraph iv of subparagraph *e*.

(2) Subsection 1 has effect from 4 March 2009.

115. (1) Section 726.7 of the Act, amended by section 244 of chapter 5 of the statutes of 2009, is again amended by replacing “\$250,000” in the formula in subparagraph *a* of the first paragraph by “\$375,000”.

(2) Subsection 1 applies to a taxation year that begins after 19 March 2007.

116. (1) The Act is amended by inserting the following section after section 726.7.2:

“726.7.3. In computing the taxable income of an individual (other than a trust) for the individual’s taxation year that includes 19 March 2007 (in this section referred to as the “transition year”), the individual shall deduct, if the individual was resident in Canada throughout the transition year and the individual disposed of in the transition year, and after 18 March 2007, a qualified farm property of the individual, a qualified small business corporation share of the individual or a qualified fishing property of the individual, an amount equal to the least of

(a) \$125,000;

(b) the amount by which the individual's cumulative gains limit at the end of the transition year exceeds the aggregate of all amounts deducted by the individual under sections 726.7 to 726.7.2 in computing the individual's taxable income for the transition year;

(c) the amount by which the individual's annual gains limit for the transition year exceeds the aggregate of all amounts deducted by the individual under sections 726.7 to 726.7.2 in computing the individual's taxable income for the transition year;

(d) the amount that would be determined in respect of the individual for the transition 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 of the individual, qualified small business corporation shares of the individual and qualified fishing properties of the individual, disposed of by the individual after 18 March 2007; and

(e) the amount that is allowed as a deduction in computing the individual's taxable income for the transition year for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) under subsection 2.3 of section 110.6 of that Act 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 subsection, the amount that the individual specifies and that is not less than that maximum amount.

Sections 21.4.6 and 21.4.7 apply, with the necessary modifications, in relation to a deduction claimed under subsection 2.3 of section 110.6 of the Income Tax Act."

(2) Subsection 1 applies to a taxation year that ends after 18 March 2007.

117. (1) Section 726.9 of the Act is replaced by the following section:

"726.9. Despite sections 726.7 to 726.7.2, the total amount that may be deducted under this Title in computing an individual's taxable income for a taxation year must not exceed the total of the amount determined by the formula in subparagraph *a* of the first paragraph of section 726.7 in respect of the individual for the year and the amount that may be deducted under section 726.7.3 in respect of the individual for the year."

(2) Subsection 1 applies to a taxation year that ends after 18 March 2007.

118. (1) Section 726.10 of the Act is amended by replacing "726.7.2" by "726.7.3".

(2) Subsection 1 applies to a taxation year that ends after 18 March 2007.

119. (1) Section 726.11 of the Act is amended by replacing “726.7.2” in the portion before paragraph *a* by “726.7.3”.

(2) Subsection 1 applies to a taxation year that ends after 18 March 2007.

120. (1) Section 726.13 of the Act is amended

(1) by replacing “726.7.2” in the portion before paragraph *a* by “726.7.3”;

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

“(a) that includes a dividend received by a corporation to which dividend section 308.1 does not apply but would apply if this Act were read without reference to section 308.3; or”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 18 March 2007.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 1 May 2006.

121. (1) Section 726.14 of the Act is amended by replacing “726.7.2” by “726.7.3”.

(2) Subsection 1 applies to a taxation year that ends after 18 March 2007.

122. (1) The Act is amended by inserting the following section after section 726.19:

“**726.19.1.** The second paragraph applies to an individual for a taxation year that begins after 19 March 2007 if

(a) in the taxation year the individual has a taxable capital gain from the disposition, before 19 March 2007, of a qualified farm property of the individual, a qualified small business corporation share of the individual or a qualified fishing property of the individual; and

(b) the aggregate of all amounts each of which is an amount of a taxable capital gain of the individual described in subparagraph *a* exceeds the amount that would be determined in respect of the individual for the year by the formula in subparagraph *a* of the first paragraph of section 726.7 if the formula were read as if “\$375,000” was replaced by “\$250,000” (the amount of which excess being referred to in the second paragraph as the “denied excess”).

Despite sections 726.7 to 726.7.2, no amount may be deducted under this Title for the taxation year by the individual in respect of the individual’s taxable capital gains for the year described in subparagraph *a* of the first paragraph to the extent of the denied excess.”

(2) Subsection 1 applies to a taxation year that begins after 19 March 2007.

123. (1) Section 726.20.1 of the Act is amended

(1) by inserting “530 to 533,” before “536 to 539” in subparagraph *i* of paragraph *c* of the definition of “resource property” in the first paragraph;

(2) by replacing “of the individual from the disposition of the other property at the time of the substitution” in subparagraph *ii* of paragraph *a* of the definition of “eligible taxable capital gain amount” in the first paragraph by “of the individual from the disposition, at the time of such a substitution, of the other property or of a property substituted for the other property”;

(3) by replacing “of the partnership from the disposition of the other property at the time of the substitution” in subparagraph *iv* of paragraph *a* of the definition of “eligible taxable capital gain amount” in the first paragraph by “of the partnership from the disposition, at the time of such a substitution, of the other property or of a property substituted for the other property”;

(4) by inserting “subject to the fourth paragraph,” before “nil, where the particular property” in paragraph *c* of the definition of “eligible taxable capital gain amount” in the first paragraph;

(5) by replacing “réfère la partie du paragraphe *a* de la définition de l’expression «partie admise du gain en capital imposable» prévue au premier alinéa, qui précède le sous-paragraphe *i*,” in the portion of the second paragraph before subparagraph *a* in the French text by “la partie du paragraphe *a* de la définition de l’expression «partie admise du gain en capital imposable» prévue au premier alinéa qui précède le sous-paragraphe *i* fait référence”;

(6) by adding the following paragraphs after the third paragraph:

“When paragraph *c* of the definition of “eligible taxable capital gain amount” in the first paragraph applies

(*a*) to a taxation year that ends after 18 March 2007 and that includes 19 March 2007, it is to be read as follows:

“(c) nil, where the particular property is property described in any of sections 726.7 to 726.7.2 and the amount by which the total of the amount determined in respect of the individual for the year by the formula provided for in subparagraph *a* of the first paragraph of section 726.7 and, if the particular property was disposed of after 18 March 2007, \$125,000, exceeds the amount, if any, deducted under Title VI.5 by the individual in computing the individual’s taxable income for the year, otherwise than under section 726.7.3 if the particular property was disposed of before 19 March 2007, is not nil;”; and

(b) to a taxation year that begins after 19 March 2007 in relation to a resource property the disposition of which occurred before that date, it is to be read as follows:

“(c) nil, where the particular property is property described in any of sections 726.7 to 726.7.2 and the amount by which the amount that would be determined in respect of the individual for the year by the formula provided for in subparagraph *a* of the first paragraph of section 726.7 if the formula were read as if “\$375,000” was replaced by “\$250,000”, exceeds the amount, if any, deducted under Title VI.5 by the individual in computing the individual’s taxable income for the year is not nil;”.

“For the purposes of paragraph *d* of the definition of “resource property” in the first paragraph, if an individual makes an election under subparagraph ii of that paragraph *d*, the following rules apply:

(a) the election is not valid unless it was made on behalf of the individual and of each other individual who is a member of the partnership and the individual had authority to act for the partnership;

(b) if the election is valid because of subparagraph *a*, each other individual who is a member of the partnership in the fiscal period is deemed to have made the election; and

(c) despite subparagraph *a*, an election deemed to have been made by a member under paragraph *b* is deemed to be a valid election made by that member.”

(2) Paragraph 4 of subsection 1 and paragraph 6 of subsection 1, when it enacts the fourth paragraph of section 726.20.1 of the Act, apply to a taxation year that ends after 18 March 2007.

124. (1) Section 726.29 of the Act is amended by replacing the third paragraph by the following paragraph:

“The first paragraph does not apply if the disposition by a member of a preferred share issued by a cooperative results

(a) from the amalgamation, within the meaning of section 544, or from the winding-up of the cooperative and, as a consequence of the amalgamation or winding-up, the member receives from another cooperative a new preferred share issued by the other cooperative to replace the preferred share so disposed of; or

(b) from the conversion of that share or from the reorganization of the capital stock of the cooperative and, as a consequence of the conversion or reorganization, the member receives from the cooperative a new preferred share to replace the preferred share so disposed of.”

(2) Subsection 1 applies in respect of the disposition of a preferred share made after 20 June 2008.

125. (1) Section 726.32 of the Act is amended by inserting “, 1138.2.6” after “1138.2.5” in paragraph *a*.

(2) Subsection 1 applies to a taxation year that ends after 13 March 2008.

126. Section 726.33 of the Act is amended

(1) by replacing subparagraphs *c* and *d* of the second paragraph by the following subparagraphs:

“(c) C is the aggregate of all amounts each of which is the amount obtained by multiplying the individual’s share of the partnership’s income for its fiscal period that ends in the year deriving from the partnership’s eligible activities for that fiscal period in respect of a private woodlot by the proportion that the number of days in the partnership’s fiscal period that are included in the partnership’s eligibility period in respect of the private woodlot, is of the number of days in the fiscal period; and

“(d) D is the aggregate of all amounts each of which is the amount obtained by multiplying the individual’s share of the partnership’s loss for its fiscal period that ends in the year deriving from the partnership’s eligible activities for that fiscal period in respect of a private woodlot by the proportion that the number of days in the partnership’s fiscal period that are included in the partnership’s eligibility period in respect of the private woodlot, is of the number of days in the fiscal period.”;

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

“For the purposes of subparagraphs *c* and *d* of the second paragraph, the share, for a fiscal period of a partnership, of an individual who is a member of the partnership of the income or loss of the partnership deriving from the partnership’s eligible activities for the fiscal period in respect of a private woodlot, is equal to the agreed proportion of the income or loss in respect of the individual for the fiscal period.”

127. Section 726.34 of the Act is amended

(1) by replacing subparagraphs *c* and *d* of the second paragraph by the following subparagraphs:

“(c) C is the aggregate of all amounts each of which is the amount obtained by multiplying the qualified corporation’s share of the partnership’s income for its fiscal period that ends in the year deriving from the partnership’s eligible activities for that fiscal period in respect of a private woodlot by the proportion that the number of days in the partnership’s fiscal period that are included in the partnership’s eligibility period in respect of the private woodlot, is of the number of days in the fiscal period; and

“(d) D is the aggregate of all amounts each of which is the amount obtained by multiplying the qualified corporation’s share of the partnership’s loss for its fiscal period that ends in the year deriving from the partnership’s eligible activities for that fiscal period in respect of a private woodlot by the proportion that the number of days in the partnership’s fiscal period that are included in the partnership’s eligibility period in respect of the private woodlot, is of the number of days in the fiscal period.”;

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

“For the purposes of subparagraphs *c* and *d* of the second paragraph, the share, for a fiscal period of a partnership, of a qualified corporation that is a member of the partnership of the income or loss of the partnership deriving from the partnership’s eligible activities for the fiscal period in respect of a private woodlot, is equal to the agreed proportion of the income or loss in respect of the qualified corporation for the fiscal period.”

128. (1) The Act is amended by inserting the following sections after section 726.35:

“**726.36.** In this Title, the following rules apply in respect of a taxpayer if one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the taxpayer and a given partnership that is a forest producer certified under the Forest Act (chapter F-4.1) in respect of a private woodlot at the end of a given fiscal period of the given partnership:

(a) the taxpayer is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the taxpayer’s particular taxation year in which ends the fiscal period of the interposed partnership of which the taxpayer is directly a member (in this section referred to as the “last interposed partnership”), if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the “interposed fiscal period”) of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the taxpayer is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph i at the end of the interposed partnership’s interposed fiscal period;

(b) the taxpayer is deemed to be a member of the given partnership at the end of the particular taxation year if

i. the taxpayer is a member of the last interposed partnership throughout the part of the particular taxation year that begins immediately after the end of that interposed partnership’s interposed fiscal period, and

ii. in the period described in subparagraph i, the link between the taxpayer and the given partnership did not cease to exist as a result of the interposed partnership ceasing, in the part of the interposed fiscal period of an interposed partnership that begins immediately after the end of the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership was a member at that time, to be a member of that particular partnership;

(c) for the purpose of determining the taxpayer's share in an amount in respect of the given partnership for the given fiscal period, the agreed proportion in respect of the taxpayer for that fiscal period of the given partnership is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the last interposed partnership of which the taxpayer is directly a member, by

i. if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership's given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership is a member at the end of that particular fiscal period; and

(d) the taxpayer is deemed to cease to be a member of the given partnership in a taxation year subsequent to the particular year, if any of the following events occurs and, as a result, the link between the taxpayer and that given partnership ceases to exist:

i. at a particular time in that subsequent taxation year, the taxpayer ceases to be a member of the last interposed partnership,

ii. the last interposed partnership ceases, at a particular time in its subsequent fiscal period that ends in that subsequent taxation year, to be a member of the particular partnership whose particular fiscal period ends in that subsequent fiscal period, or

iii. an interposed partnership ceases, at a particular time in its subsequent fiscal period that would be deemed to end in the subsequent taxation year if paragraph *a* were applied to that interposed partnership for that fiscal period, without reference to the event described in this subparagraph, to be a member of the particular partnership whose particular fiscal period ends in the subsequent fiscal period.

“726.37. Section 726.36 does not apply in respect of a taxpayer, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the taxpayer and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of

operations or transactions, one of the purposes of which is to cause the taxpayer to be able to deduct, in computing the taxpayer's taxable income for a taxation year under this Title, an amount greater than the amount that the taxpayer could have so deducted for that taxation year, but for that interposition."

(2) Subsection 1 applies to a taxation year of a taxpayer that ends on 20 December 2006 or later, or that ends before that date but is a taxation year in respect of which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the taxpayer had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act.

(3) However, when section 726.36 of the Act applies before 4 June 2009, the portion of paragraph *c* before subparagraph i is to be read as follows:

"(c) for the purpose of determining the taxpayer's share in an amount in respect of the given partnership for the given fiscal period, the proportion that the taxpayer's share of the income or loss of the given partnership for the given fiscal period is of the income or loss of that given partnership for that fiscal period is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the last interposed partnership of which the taxpayer is directly a member, by".

(4) In addition, when section 726.36 of the Act applies to a taxation year that ends before 21 December 2002, the definition of "agreed proportion" in section 1.8 of the Act has effect for the purposes of paragraph *c* of that section 726.36.

(5) If subsection 1 applies to a taxation year of a taxpayer because of paragraph 1 of subsection 2, the Minister of Revenue shall, on application by the taxpayer 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 2 September 2009, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such assessments or reassessments of the tax, interest and penalties payable by the taxpayer 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 to such assessments, with the necessary modifications.

129. (1) Section 728.0.1 of the Act is amended

- (1) by inserting “725.0.3,” after “725,” in subparagraph ii of paragraph *a*;
- (2) by replacing “*c* or *d*” in the portion of paragraph *b* before subparagraph i by “*c*, *c.1*, *c.2* or *d*”;
- (3) by replacing subparagraph ii of paragraph *b* by the following subparagraph:

“ii. the amount by which the aggregate of the amounts deducted by the taxpayer in computing the taxpayer’s taxable income under sections 725.7.1 and 725.7.2, or that the taxpayer could have so deducted if the taxpayer’s income had been sufficient for that purpose, exceeds the aggregate of the amounts the taxpayer is required to include in computing the taxpayer’s taxable income under sections 694.0.0.1 and 694.0.0.3.”

(2) Paragraph 2 of subsection 1 applies to a taxation year that ends after 18 March 2007.

(3) Paragraph 3 of subsection 1 applies from the taxation year 2008.

130. (1) Section 737.18.14 of the Act, amended by section 253 of chapter 5 of the statutes of 2009, is again amended by replacing the definition of “eligible activities” in the first paragraph by the following definition:

““eligible activities” of a corporation or partnership, in relation to a major investment project, means, subject to section 737.18.16.1, the activities or portion of the activities carried on by the corporation or partnership in the course of carrying on the recognized business in connection with which the major investment project is carried out or is in the process of being carried out, that arise from the major investment project, except, in respect of the activities of a corporation, the portion of the activities of the corporation that are carried on under a contract that is an eligible contract for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX or that are eligible activities for the purposes of Division II.6.0.1.9 of that Chapter III.1;”

(2) Subsection 1 has effect from 14 March 2008.

131. Section 737.18.18 of the Act, amended by section 255 of chapter 5 of the statutes of 2009, is again amended, in the definition of “excluded activity” in the first paragraph,

(1) by replacing paragraph *m* by the following paragraph:

“(*m*) an activity engaged in as part of the operation of a service sector business in relation in particular to transportation or storage, administrative or financial services, wholesale or retail trade, lodging or restaurant services,

including any preparation of meals or beverages ordered by customers for immediate consumption on the premises or outside the establishment where the meals or beverages are prepared, or personal services;”;

(2) by striking out paragraphs *n* to *q*.

132. Section 737.18.20 of the Act is amended, in the second paragraph,

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

“(b) a partnership is deemed to be a corporation all the voting shares in the capital stock of which are owned at that time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes that time; and”;

(2) by replacing “in this paragraph” in subparagraph *i* of subparagraph *c* by “in this subparagraph *c*”.

133. (1) Section 737.18.25 of the Act is amended by inserting “, 1138.2.6” after “1138.2.5” in subparagraph *i* of paragraph *a*.

(2) Subsection 1 applies to a taxation year that ends after 13 March 2008.

134. (1) Section 750.2 of the Act, amended by section 260 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “next before” in subparagraph *b* of the second paragraph by “immediately before”;

(2) by replacing subparagraph *e* of the fourth paragraph by the following subparagraph:

“(e) the amounts of \$1,180, \$1,465, \$2,000 and \$2,200, wherever they are mentioned in section 752.0.7.4;”.

(2) Paragraph 2 of subsection 1 applies from the taxation year 2010. In addition, when subparagraph *e* of the fourth paragraph of section 750.2 of the Act applies to the taxation year 2009, it is to be read as if “and \$1,465” was replaced by “, \$1,465 and \$2,200”.

135. (1) Section 752.0.7.4 of the Act, amended by section 275 of chapter 5 of the statutes of 2009, is again amended by replacing “\$1,500” in subparagraph *ii* of paragraphs *a* and *b* by “\$2,000”.

(2) Subsection 1 applies from the taxation year 2009.

136. (1) Section 752.0.8 of the Act is amended by inserting the following subparagraph after subparagraph *iii* of paragraph *a*:

“iii.1. a payment, other than a payment described in subparagraph i, payable on a periodic basis under a money purchase provision, within the meaning assigned by section 965.0.1, of a registered pension plan,”.

(2) Subsection 1 applies from the taxation year 2004.

137. (1) Section 752.0.10.1 of the Act, amended by section 279 of chapter 5 of the statutes of 2009, is again amended, in the first paragraph,

(1) by replacing paragraph *b* of the definition of “non-qualifying security” by the following paragraph:

“(b) a share, other than a share listed on a Canadian stock exchange or a foreign stock exchange, of the capital stock of a corporation with which the individual or the succession or, if the individual is a trust, a person affiliated with the trust, does not deal at arm’s length immediately after that time;”;

(2) by inserting the following paragraph after paragraph *b* of the definition of “non-qualifying security”:

“(b.1) a beneficial interest of the individual or the succession in a trust that

i. immediately after that time is affiliated with the individual or the succession, or

ii. holds, immediately after that time, a non-qualifying security of the individual or succession, or held, at or before that time, a share described in paragraph *b* that is, after that time, held by the donee; or”;

(3) by replacing paragraph *c* of the definition of “non-qualifying security” by the following paragraph:

“(c) any other security, other than a security listed on a Canadian stock exchange or a foreign stock exchange, issued or contracted by the individual or the succession or by any person or partnership with which the individual or the succession does not deal at arm’s length immediately after that time or, if the person is a trust, with which the individual or the succession is affiliated immediately after that time;”;

(4) by replacing “the Agence de la Francophonie” in paragraph *e.1* of the definition of “total charitable gifts” by “the Organisation internationale de la Francophonie”.

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of a gift made after 18 March 2007.

(3) Paragraph 4 of subsection 1 has effect from 23 November 2005.

138. Section 752.0.10.5 of the Act is amended by replacing “allowed as a deduction under the United States Internal Revenue Code” by “deductible under the United States Internal Revenue Code of 1986, as amended from time to time”.

139. Section 752.0.10.10.3 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purposes of this chapter, except section 752.0.10.10.2, and of sections 985.1 to 985.22, 985.24 and 985.25, the transfer described in section 752.0.10.10.2 is deemed to be a gift made immediately before the individual’s death by the individual to the qualified donee referred to in section 752.0.10.10.2; and”.

140. (1) Section 752.0.10.10.4 of the Act is amended by replacing the portion before paragraph *c* by the following:

“**752.0.10.10.4.** The rules set out in section 752.0.10.10.5 apply to an individual, in respect of an arrangement that is a registered retirement savings plan, registered retirement income fund or tax-free savings account, if

(a) by reason of the individual’s death, a transfer of money, or a transfer by means of a negotiable instrument, is made, from the arrangement (other than an arrangement of which a licensed annuities provider is the issuer or carrier) to a qualified donee, solely because of the donee’s right or interest as a beneficiary under the arrangement;

(b) immediately before the individual’s death, the individual was the annuitant or holder under the arrangement; and”.

(2) Subsection 1 applies from the taxation year 2009.

141. (1) Section 752.0.10.10.5 of the Act is replaced by the following section:

“**752.0.10.10.5.** The rules to which section 752.0.10.10.4 refers in respect of an individual are as follows:

(a) for the purposes of this chapter, except section 752.0.10.10.4, and of sections 985.1 to 985.22, 985.24 and 985.25, the transfer referred to in section 752.0.10.10.4 is deemed to be a gift made immediately before the individual’s death by the individual to the qualified donee referred to in section 752.0.10.10.4; and

(b) the fair market value of the gift is deemed to be equal to the fair market value, at the time of the individual’s death, of the right to the transfer, determined without reference to any risk of default with regard to the obligations of the issuer of the arrangement described in section 752.0.10.10.4.”

(2) Subsection 1 applies from the taxation year 2009.

142. (1) Section 752.0.10.11 of the Act, amended by section 281 of chapter 5 of the statutes of 2009, is again amended by adding the following paragraphs at the end:

“For the purposes of the first paragraph, the following rules apply to an individual if one or more partnerships (each of which is in this paragraph referred to as an “interposed partnership”) are interposed between the individual and a given partnership, for a given fiscal period of the given partnership:

(a) the individual is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the individual’s taxation year in which ends the fiscal period of the interposed partnership of which the individual is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the “interposed fiscal period”) of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the individual is a member, or deemed to be a member under this subparagraph *a*, of the interposed partnership described in subparagraph *i* at the end of the interposed partnership’s interposed fiscal period; and

(b) the proportion of the individual’s share in the given partnership for the given fiscal period is deemed to be equal to the product obtained by multiplying the proportion of the individual’s share in the interposed partnership of which the individual is directly a member for the interposed partnership’s interposed fiscal period, by

i. if there is only one interposed partnership, the proportion of the interposed partnership’s share in the given partnership for the given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the proportion of an interposed partnership’s share in the particular partnership referred to in subparagraph *a* of which the interposed partnership is a member for the particular partnership’s particular fiscal period.

The rule set out in the second paragraph does not apply in respect of an individual, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the individual and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to cause the eligible amount of a gift that is attributed to the individual under the first

paragraph for a taxation year to be greater than the amount that would have been so attributed to the individual for that taxation year, but for that interposition.”

(2) Subsection 1 applies to a taxation year of an individual that ends on 20 December 2006 or later, or that ends before that date but is a taxation year in respect of which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the individual had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act.

(3) However, if section 752.0.10.11 of the Act applies in relation to a gift made before 21 December 2002, the third paragraph is to be read as if “the eligible amount of a gift” was replaced by “a gift”.

(4) If subsection 1 applies to a taxation year of an individual because of paragraph 1 of subsection 2, the Minister of Revenue shall, on application by the individual 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 2 September 2009, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such assessments or reassessments of the tax, interest and penalties payable by the individual 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 to such assessments, with the necessary modifications.

143. (1) The Act is amended by inserting the following section after section 752.0.10.17:

“752.0.10.17.1. For the purposes of section 752.0.10.16, if a donee disposes of a beneficial interest in a trust that is a non-qualifying security of an individual in circumstances where paragraph *c* of section 752.0.10.16 would, but for this section, apply in respect of the disposition, and in respect of which the donee receives no consideration other than other non-qualifying securities of the individual, the gift referred to in section 752.0.10.16 is deemed to be a gift of those other non-qualifying securities.”

(2) Subsection 1 applies in respect of a gift made after 18 March 2007.

144. (1) Section 752.0.10.18 of the Act is amended by replacing the portion of subparagraph ii of subparagraph *b* of the first paragraph before subparagraph 1 by the following:

“ii. both”.

(2) Subsection 1 applies in respect of a gift made after 18 March 2007.

145. (1) Section 752.0.11.1 of the Act, amended by section 288 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing paragraph *c* by the following paragraph:

“(c) for drugs, medicaments or other preparations or substances (other than those listed in paragraph *d*)

i. for use in the diagnosis, treatment or prevention of a disease, disorder or abnormal physical state, or its symptoms, or in restoring, correcting or modifying an organic function,

ii. that can lawfully be acquired for use by a person only if prescribed by a practitioner or dentist, and

iii. the purchase of which is recorded by a pharmacist;”;

(2) by inserting the following paragraph after paragraph *c*:

“(c.1) for drugs, medicaments or other preparations or substances that are prescribed by regulation;”;

(3) by adding “, other than amounts paid to the operator of a residence for the elderly, within the meaning of the first paragraph of section 1029.8.61.1” at the end of paragraph *k*;

(4) by inserting the following subparagraph after subparagraph i of paragraph *m.1*:

“i.1. no part of the remuneration constitutes an expense in respect of which the individual referred to in section 752.0.11, or the person who is the individual’s spouse at the time the remuneration is paid, may be deemed to have paid an amount to the Minister on account of the individual’s tax payable, for a taxation year, under Division II.11.1 of Chapter III.1 of Title III of Book IX,”;

(5) by replacing “totally blind or profoundly deaf or has” in the portion of paragraph *o* before subparagraph i by “blind or profoundly deaf or has severe autism, severe epilepsy or”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of costs incurred after 26 February 2008.

(3) Paragraphs 3 and 4 of subsection 1 apply in respect of an amount paid after 31 December 2007.

(4) Paragraph 5 of subsection 1 applies from the taxation year 2008.

146. Section 752.0.18.3 of the Act, amended by section 185 of chapter 11 of the statutes of 2008, is again amended by inserting “other than Québec” after “province” in paragraph *d*.

147. (1) Section 766.2 of the Act, amended by section 300 of chapter 5 of the statutes of 2009, is again amended

(1) by inserting “positive or negative” after “is equal to the” in the portion of the third paragraph before the formula;

(2) by inserting “, but precedes the taxation year 2007,” after “subsequent to the taxation year 2002” in subparagraph *i* of subparagraph *c* of the fourth paragraph;

(3) by adding the following subparagraph after subparagraph *iv* of subparagraph *c* of the fourth paragraph:

“v. if the taxation year to which the averaging applies is subsequent to the taxation year 2006, the aggregate of

(1) the amount by which the amount that the individual’s eligible spouse for the year, within the meaning of sections 776.41.1 to 776.41.4, has deducted in computing the spouse’s tax otherwise payable for that year under section 776.41.5, exceeds the amount that the spouse could have deducted in computing the spouse’s tax otherwise payable for that year under section 776.41.5, if the portion of each amount subject to an averaging mechanism, in relation to the individual for the particular taxation year or a preceding taxation year, that relates to the taxation year to which the averaging applies had been included or deducted in computing the individual’s taxable income for that year,

(2) the amount by which the amount that a person, other than the individual, has deducted in computing the person’s tax otherwise payable under section 776.41.14 for the taxation year to which the averaging applies, exceeds the amount that the person could have deducted in computing the person’s tax otherwise payable for that year under section 776.41.14, if the portion of each amount subject to an averaging mechanism, in relation to the individual for the particular taxation year or a preceding taxation year, that relates to the taxation year to which the averaging applies had been included or deducted in computing the individual’s taxable income for that year, and

(3) the amount by which the amount that a person, other than the individual, has deducted in computing the person's tax otherwise payable under section 776.41.21 for the taxation year to which the averaging applies, exceeds the amount that the person could have deducted in computing the person's tax otherwise payable for that year under section 776.41.21, if the portion of each amount subject to an averaging mechanism, in relation to the individual for the particular taxation year or a preceding taxation year, that relates to the taxation year to which the averaging applies had been included or deducted in computing the individual's taxable income for that year;"

(4) by replacing the sixth paragraph by the following paragraph:

"For the purpose of applying this Part to any taxation year,

(a) an amount that is not otherwise deducted in computing an individual's taxable income or tax payable under this Part for a taxation year to which the averaging applies, but that is deducted for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph for that taxation year, is deemed, for the application of this Part to any taxation year, to have been deducted in computing the individual's taxable income or tax payable under this Part for the taxation year to which the averaging applies, including when establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph for another taxation year; and

(b) an amount that is otherwise deducted in computing an individual's taxable income or tax payable under this Part for a taxation year that is subsequent to the taxation year to which the averaging applies may not be taken into account for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph for the taxation year to which the averaging applies."

(2) Paragraphs 1 and 4 of subsection 1 apply from the taxation year 2007.

(3) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 2008.

148. Section 766.17 of the Act is amended by striking out "deemed to be" in the fourth paragraph.

149. (1) Section 767 of the Act, amended by section 303 of chapter 5 of the statutes of 2009, is again amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

"(b) the amount obtained by multiplying the amount the individual is required to include in computing the individual's income for the year under subparagraph *b* of the second paragraph of section 497 by

i. 17.255/45, for the taxation year 2009,

ii. 17.136/44, for the taxation year 2010,

- iii. 16.779/41, for the taxation year 2011, and
 - iv. 16.422/38, for a taxation year subsequent to the taxation year 2011.”
- (2) Subsection 1 applies from the taxation year 2009.

150. Section 771.1 of the Act, amended by section 312 of chapter 5 of the statutes of 2009, is again amended by replacing subparagraph *a* of the fifth paragraph by the following subparagraph:

“(a) a partnership is deemed to be a corporation the taxation year of which corresponds to its fiscal period and all the voting shares in the capital stock of which are owned at that time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes that time; and”.

151. (1) Section 771.2.1.9 of the Act, amended by section 314 of chapter 5 of the statutes of 2009, is again amended by replacing “determined for that year in accordance with Title I of Book III of Part IV” in paragraph *b* by “that would be determined for that year in accordance with Title I of Book III of Part IV if no reference were made to section 1138.2.6”.

- (2) Subsection 1 applies to a taxation year that ends after 13 March 2008.

152. (1) Section 771.6 of the Act, amended by section 320 of chapter 5 of the statutes of 2009, is again amended, in the third paragraph,

- (1) by inserting “, 1138.2.6” after “1138.0.1” in subparagraph *a*;

(2) by replacing “section 1138.0.1” in subparagraph *c* by “sections 1138.0.1 and 1138.2.6”.

- (2) Subsection 1 applies to a taxation year that ends after 13 March 2008.

153. (1) Section 771.13 of the Act is amended by adding the following subparagraph after subparagraph *g* of the first paragraph:

“(h) the corporation has made an election under the fourth or fifth paragraph of section 1029.8.36.0.3.80 for the year or a preceding taxation year.”

- (2) Subsection 1 has effect from 14 March 2008.

154. (1) The Act is amended by inserting the following section after section 772.2:

“772.2.1. For the purposes of the definition of “non-business-income tax” in section 772.2, an amount paid by a taxpayer for a taxation year as an employee’s contribution under the United States Federal Insurance

Contributions Act (26 U.S.C. ch. 21) is deemed to be an income or profits tax paid by the taxpayer for the year to the government of that country.”

(2) Subsection 1 applies from the taxation year 2004.

155. Section 776.41.5 of the Act, amended by section 327 of chapter 5 of the statutes of 2009, is again amended by replacing “specified” in subparagraph *b* of the third paragraph by “claimed as a deduction”.

156. (1) Section 776.50 of the Act is amended by replacing “Title VI” in paragraph *a.1* by “Title XII”.

(2) Subsection 1 has effect from 4 March 2009.

157. (1) Section 776.54 of the Act is amended

(1) by replacing “subsection 2” in the portion of the first paragraph before subparagraph *a* by “the second paragraph”;

(2) by replacing “réfère le paragraphe *b* du premier alinéa” in the second paragraph in the French text by “le paragraphe *b* du premier alinéa fait référence”.

(2) Paragraph 1 of subsection 1 has effect from 4 March 2009.

158. (1) Section 779 of the Act, amended by section 332 of chapter 5 of the statutes of 2009, is again amended by replacing “, II.11.4” by “to II.11.5”.

(2) Subsection 1 applies from the taxation year 2008.

159. (1) Section 785.0.1 of the Act, amended by section 334 of chapter 5 of the statutes of 2009, is again amended by inserting the following subparagraphs after subparagraph iii of paragraph *a* of the definition of “excluded right or interest”:

“iii.1. a registered disability savings plan,

“iii.2. a tax-free savings account,”.

(2) Subsection 1, when it enacts subparagraph iii.1 of paragraph *a* of the definition of “excluded right or interest” in section 785.0.1 of the Act, applies from the taxation year 2008.

(3) Subsection 1, when it enacts subparagraph iii.2 of paragraph *a* of the definition of “excluded right or interest” in section 785.0.1 of the Act, applies from the taxation year 2009.

160. (1) Section 785.5 of the Act, amended by section 341 of chapter 5 of the statutes of 2009, is again amended by replacing “section 146, 146.1 or 146.3 or section 204 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)” in paragraph *k* by “any of sections 146, 146.1, 146.3, 205 and 207.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or by section 204 of that Act”.

(2) Subsection 1 applies from the taxation year 2008. However, when paragraph *k* of section 785.5 of the Act applies to the taxation year 2008, it is to be read as if “, 205 and 207.01” was replaced by “and 205”.

161. (1) Section 786.1 of the Act is amended by replacing “119.2R3” in paragraph *a* by “119.2R2”.

(2) Subsection 1 has effect from 4 March 2009.

162. (1) Section 851.19 of the Act is amended by replacing “or a registered retirement income fund” by “, registered retirement income fund or tax-free savings account”.

(2) Subsection 1 applies from the taxation year 2009.

163. (1) Section 890.15 of the Act, amended by section 378 of chapter 5 of the statutes of 2009, is again amended by replacing “twenty-first” in paragraph *b* of the definition of “specified plan” and “twenty-fifth” in paragraph *c* of that definition by “thirty-first” and “thirty-fifth”, respectively.

(2) Subsection 1 applies from the taxation year 2008.

164. (1) Section 890.16.1 of the Act is amended by replacing “Chapter I.2 of Title XXIV” by “Chapter III of Title XXXV”.

(2) Subsection 1 has effect from 4 March 2009.

165. (1) Section 895 of the Act, amended by section 380 of chapter 5 of the statutes of 2009, is again amended

(1) by inserting the following paragraph after paragraph *f.2*:

“(f.3) the plan provides

i. that an individual is permitted to be designated as a beneficiary under the plan only if

(1) the individual’s Social Insurance Number is provided to the promoter before the designation is made, and

(2) the individual is resident in Canada when the designation is made, or the designation is made in conjunction with a transfer of property into the plan from another registered education savings plan under which the individual was a beneficiary immediately before the transfer, and

ii. that a contribution to the plan in respect of an individual who is a beneficiary under the plan is permitted to be made only if

(1) the individual's Social Insurance Number is provided to the promoter before the contribution is made and the individual is resident in Canada when the contribution is made, or

(2) the contribution is made by means of a transfer from another registered education savings plan under which the individual was a beneficiary immediately before the transfer;";

(2) by replacing "twenty-fifth" in subparagraph *i* of paragraph *g* and "twenty-first" in subparagraph *ii* of that paragraph by "thirty-fifth" and "thirty-first", respectively;

(3) by replacing "thirtieth" in subparagraph *i* of paragraph *h* and "twenty-fifth" in subparagraph *ii* of that paragraph by "fortieth" and "thirty-fifth", respectively;

(4) by replacing "21" in subparagraph 1 of subparagraph *ii* of paragraph *i* by "31";

(5) by replacing "la cotisation est effectuée" in subparagraph 2 of subparagraph *ii* of paragraph *i* in the French text by "la cotisation est versée".

(2) Paragraphs 1 and 5 of subsection 1 have effect from 1 January 2004.

(3) Paragraphs 2 to 4 of subsection 1 apply from the taxation year 2008.

166. (1) The Act is amended by inserting the following sections after section 895.0.1:

"895.0.1.1. Despite paragraph *f.1* of section 895, an education savings plan may provide for the payment of an educational assistance payment to or for an individual at any time in the six-month period after the particular time at which the individual ceases to be enrolled as a student in a prescribed educational program, if the payment would have complied with that paragraph *f.1* had the payment been made immediately before the particular time.

"895.0.1.2. An educational assistance payment that is made at any time in accordance with section 895.0.1.1 but not in accordance with paragraph *f.1* of section 895 is deemed, for the purposes of that paragraph at and after that time, to have been made immediately before the particular time referred to in section 895.0.1.1."

(2) Subsection 1 applies from the taxation year 2008. However, it does not apply in respect of a cessation of enrolment that occurs before 1 January 2008.

167. (1) The Act is amended by inserting the following section after section 895.0.2:

“895.0.3. Despite paragraph *f.3* of section 895, an education savings plan may provide that an individual’s Social Insurance Number need not be provided in respect of

(a) a contribution made to the plan, if the contract constituting the plan was entered into before 1 January 1999; and

(b) a designation, as a beneficiary under the plan, of an individual who is not resident in Canada, if the individual was not assigned a Social Insurance Number before the designation is made.”

(2) Subsection 1 has effect from 1 January 2004.

168. (1) The Act is amended by inserting the following after section 905.0.2:

“TITLE III.1

“REGISTERED DISABILITY SAVINGS PLAN

“CHAPTER I

“INTERPRETATION AND REGISTRATION

“905.0.3. In this Title,

“assistance holdback amount”, in relation to a disability savings plan, has the meaning assigned by the Canada Disability Savings Regulations made under the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35);

“business number” means the business number assigned under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) or the business number within the meaning of subsection 1 of section 248 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

“disability assistance payment”, in relation to a disability savings plan of a beneficiary, means any payment made from the plan to the beneficiary under the plan or to the beneficiary’s succession;

“disability savings plan” of a beneficiary means an arrangement

(a) between an issuer and one or more of the following:

i. the beneficiary,

ii. a person who, at the time the arrangement is entered into, is a qualifying person in relation to the beneficiary, and

iii. the father or mother of the beneficiary who, at the time the arrangement is entered into, is not a qualifying person in relation to the beneficiary but is a holder of another arrangement that is a registered disability savings plan of the beneficiary;

(b) under which one or more contributions are to be made in trust to the issuer to be invested, used or otherwise applied by the issuer for the purpose of making payments from the arrangement to the beneficiary; and

(c) that is entered into in a taxation year in respect of which the beneficiary is an individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions;

“holder” of a disability savings plan at any time means

(a) a person who has, at that time, rights as a person with which the issuer entered into the plan;

(b) a person who has, at that time, rights as a successor or assignee of a person described in paragraph *a* or in this paragraph; or

(c) the beneficiary under the plan if, at that time, the beneficiary is not a person described in paragraph *a* or *b* and has rights under the plan to make decisions, either alone or with other holders of the plan, concerning the plan, unless the only such right is a right to direct that disability assistance payments be made as provided for in subparagraph iii of subparagraph *n* of the first paragraph of section 905.0.6;

“individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions”, in respect of a taxation year, means an individual in respect of whom subparagraphs *a* to *c* of the first paragraph of section 752.0.14 apply for the year;

“issuer”, in relation to a disability savings plan, means a corporation licensed or otherwise authorized under the laws of Canada or of a province to offer in Canada its services as trustee, and with which the Minister responsible for the administration of the Canada Disability Savings Act has entered into an agreement that applies to the plan for the purposes of that Act;

“lifetime disability assistance payments” under a disability savings plan of a beneficiary means disability assistance payments that are identified under the terms of the plan as lifetime disability assistance payments and that, after they begin to be paid, are payable at least annually until the earlier of the day on which the beneficiary dies and the day on which the plan ceases to exist;

“plan trust”, in relation to a disability savings plan, means the trust governed by the plan;

“qualifying person”, in relation to a beneficiary of a disability savings plan, at any time, means

(a) if the beneficiary has not, at or before that time, reached 18 years of age, a person who is, at that time,

- i. the father or mother of the beneficiary,
- ii. a tutor, curator or other individual who is legally authorized to act on behalf of the beneficiary, or
- iii. a public department, agency or institution that is legally authorized to act on behalf of the beneficiary; and

(b) if the beneficiary has, at or before that time, reached 18 years of age and is not, at that time, contractually competent to enter into a disability savings plan, a person who is, at that time, described in subparagraph ii or iii of paragraph a;

“registered disability savings plan” means a disability savings plan that satisfies the conditions set out in section 905.0.5, but does not include a disability savings plan in respect of which any of sections 905.0.7, 905.0.8 and 905.0.20 applies;

“specified year” for a disability savings plan of a beneficiary means the particular calendar year in which a physician licensed to practice under the laws of a province, or of the jurisdiction where the beneficiary resides, certifies in writing that the beneficiary’s state of health is such that, in the professional opinion of the physician, the beneficiary is not likely to survive more than five years, and each of the five calendar years following the particular calendar year, but does not include a calendar year prior to the calendar year in which the certification is provided to the issuer of the plan.

“905.0.4. For the purposes of this Title, a contribution to a disability savings plan does not include, other than for the purposes of paragraph *b* of the definition of “disability savings plan” in section 905.0.3, an amount paid into the plan under the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35) or a prescribed payment.

“905.0.5. The conditions that must be satisfied for a disability savings plan of a beneficiary to be a registered disability savings plan are as follows:

(a) before the plan is entered into and following a written application to the Minister, the issuer of the plan has received written notification from the Minister that, in the Minister’s opinion, a plan whose terms are identical to the plan would, if entered into by a person eligible to enter into a disability savings plan, comply with the conditions set out in section 905.0.6;

(b) at or before the time the plan is entered into, the issuer of the plan has been provided with the Social Insurance Number of the beneficiary under the plan and the Social Insurance Number or business number, as the case may be, of each person with which the issuer has entered into the plan; and

(c) at the time the plan is entered into, the beneficiary under the plan is resident in Canada, except that this condition does not apply if, at that time, the beneficiary is the beneficiary under another registered disability savings plan.

Unless the Minister decides otherwise, an issuer is considered to have satisfied the condition set out in subparagraph *a* of the first paragraph in respect of the plan if the issuer has received, in relation to the plan, a notification from the Minister of National Revenue in accordance with paragraph *a* of subsection 2 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“905.0.6. The conditions to which subparagraph *a* of the first paragraph of section 905.0.5 refers are as follows:

(a) the plan stipulates

i. that it is to be operated exclusively for the benefit of the beneficiary under the plan,

ii. that the designation of the beneficiary under the plan is irrevocable, and

iii. that no right of the beneficiary to receive payments from the plan is capable, either in whole or in part, of surrender or assignment;

(b) the plan allows a person to acquire rights as a successor or assignee of a holder of the plan only if the person is

i. the beneficiary under the plan,

ii. the beneficiary’s succession,

iii. a holder of the plan at the time the rights are acquired,

iv. a qualifying person in relation to the beneficiary under the plan at the time the rights are acquired, or

v. an individual who is the father or mother of the beneficiary under the plan and was previously a holder of the plan;

(c) the plan provides that, if a person, other than the father or mother of the beneficiary under the plan, who is a holder of the plan ceases to be a qualifying person in relation to the beneficiary under the plan at any time, the person ceases at that time to be a holder of the plan;

(d) the plan provides for there to be at least one holder of the plan at all times that the plan is in existence and may provide for the beneficiary under the plan or the beneficiary's succession to automatically acquire rights as a successor or assignee of a holder in order to ensure compliance with this requirement;

(e) the plan provides that, if a person becomes a holder of the plan after the plan is entered into, the person is prohibited, except to the extent otherwise permitted by the Minister or the Minister responsible for the administration of the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35), from exercising the person's rights as a holder of the plan until the issuer has been advised of the person having become a holder of the plan and been provided with the person's Social Insurance Number or business number;

(f) the plan prohibits contributions from being made to the plan at any time if

i. the beneficiary is not an individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions for the taxation year that includes that time, or

ii. the beneficiary died before that time;

(g) the plan prohibits a contribution from being made to the plan, other than as a transfer in accordance with section 905.0.16, at any time if

i. the beneficiary reached 59 years of age before the calendar year that includes that time,

ii. the beneficiary is not resident in Canada at that time, or

iii. the total of the contribution and all other contributions made, other than as a transfer in accordance with section 905.0.16, at or before that time to the plan or to any other registered disability savings plan of the beneficiary would exceed \$200,000;

(h) the plan prohibits contributions to the plan by any person who is not a holder of the plan, except with the written consent of a holder of the plan;

(i) the plan provides that no payments may be made from the plan other than

i. disability assistance payments,

ii. a transfer in accordance with section 905.0.16, and

iii. repayments under the Canada Disability Savings Act;

(j) the plan prohibits a disability assistance payment from being made if it would result in the fair market value of the property held by the plan trust immediately after the payment being less than the assistance holdback amount in relation to the plan;

(k) the plan provides for lifetime disability assistance payments to begin to be paid no later than the end of the calendar year in which the beneficiary under the plan reaches 60 years of age or, if the plan is entered into in or after the calendar year, in the calendar year following the calendar year in which the plan is entered into;

(l) the plan provides that the total amount of lifetime disability assistance payments made in a calendar year, other than a specified year for the plan, must not exceed the amount determined by the formula

$$[A/(B + 3 - C)] + D;$$

(m) the plan stipulates whether or not disability assistance payments that are not lifetime disability assistance payments are to be permitted under the plan;

(n) the plan provides that when the total of all amounts paid under the Canada Disability Savings Act before the beginning of a calendar year to any registered disability savings plan of the beneficiary exceeds the total of all contributions made, other than as a transfer in accordance with section 905.0.16, before the beginning of the calendar year to any registered disability savings plan of the beneficiary,

i. if the calendar year is not a specified year for the plan, the total amount of disability assistance payments made to the beneficiary under the plan in the year must not exceed the amount determined by the formula in subparagraph *l* in respect of the plan for the year, except that, in calculating that total amount, a payment made following a transfer in the year from another plan in accordance with section 905.0.16 is to be disregarded if it is made

(1) to satisfy an undertaking described in paragraph *d* of section 905.0.16, or

(2) in lieu of a payment that could otherwise have been made under the other plan in the year had the transfer not occurred,

ii. if the beneficiary under the plan reached 59 years of age before the calendar year, the total amount of disability assistance payments made to the beneficiary in the calendar year must not be less than the amount determined by the formula in subparagraph *l* in respect of the plan for the year or such lesser amount as is supported by the property of the plan trust, and

iii. if the beneficiary under the plan reached 27 years of age, but not 59 years of age, before the calendar year, the beneficiary has the right to direct that, within the constraints imposed by subparagraph *i* and by subparagraph *j*, one or more disability assistance payments be made under the plan to the beneficiary in the year;

(*o*) the plan provides that, at the direction of the holders of the plan, the issuer shall transfer all of the property held by the plan trust or an amount equal to its value to another registered disability savings plan of the beneficiary, together with all information in its possession that may reasonably be considered necessary for compliance, in respect of the other plan, with the requirements of this Part and with any conditions and obligations imposed under the Canada Disability Savings Act; and

(*p*) the plan provides for any amounts remaining in the plan, after taking into consideration any repayments under the Canada Disability Savings Act, to be paid to the beneficiary under the plan or the beneficiary's succession, and for the plan to cease to exist, at or before the end of the calendar year following the calendar year in which the beneficiary under the plan dies or, if it is earlier, the first calendar year throughout which the beneficiary has no severe and prolonged impairment in mental or physical functions the effects of which are described in subparagraph *a* of the first paragraph of section 752.0.14.

In the formula in subparagraph *l* of the first paragraph,

(*a*) *A* is the fair market value of the property held by the plan trust at the beginning of the calendar year, other than annuity contracts that, at the beginning of the calendar year, are not described in paragraph *b* of the definition of "qualified investment" in subsection 1 of section 205 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

(*b*) *B* is the greater of 80 and the age in whole years of the beneficiary at the beginning of the calendar year;

(*c*) *C* is the age in whole years of the beneficiary at the beginning of the calendar year; and

(*d*) *D* is the aggregate of all amounts each of which is

i. a periodic payment under an annuity contract held by the plan trust at the beginning of the calendar year, other than an annuity contract described at the beginning of the calendar year in paragraph *b* of the definition of "qualified investment" in subsection 1 of section 205 of the Income Tax Act, that is paid to the plan trust in the calendar year, or

ii. if the periodic payment under an annuity contract described in subparagraph *i* is not made to the plan trust because the plan trust disposed of the right to that payment in the calendar year, an amount that is a reasonable

estimate of that payment on the assumption that the annuity contract had been held throughout the calendar year by the plan trust and no rights under the contract were disposed of in the calendar year.

“905.0.7. A disability savings plan is deemed never to have been a registered disability savings plan if

(a) the issuer of the plan has not, on or before the day that is 60 days after the particular day on which the plan was entered into, provided notification of the plan’s existence in the prescribed form containing prescribed information to the Minister; or

(b) the beneficiary was, on the particular day, the beneficiary under another registered disability savings plan and that other plan has not ceased to exist on or before the day that is 120 days after the particular day or any later day that the Minister considers reasonable in the circumstances.

Unless the Minister decides otherwise, an issuer of a disability savings plan is considered to have notified the Minister in the manner and within the time specified in subparagraph *a* of the first paragraph, in relation to the plan, if the issuer has notified, in relation to the plan, the Minister responsible for the administration of the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35) in accordance with paragraph *a* of subsection 3 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“905.0.8. For the purposes of this Title, a disability savings plan that is deemed never to have been a registered disability savings plan because of paragraph *a* or *b* of subsection 3 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is deemed never to have been a registered disability savings plan.

“CHAPTER II

“TAX

“905.0.9. No tax is payable under this Part by a trust on its taxable income for a taxation year if, throughout the period of the year in which the trust is in existence, the trust is governed by a registered disability savings plan.

“905.0.10. Despite section 905.0.9, a trust governed by a registered disability savings plan shall pay tax under this Part on its taxable income for a taxation year if the trust

(a) has borrowed money in the year; or

(b) has borrowed money in a preceding taxation year and has not repaid it before the beginning of the year.

“905.0.11. If section 905.0.10 does not apply, a trust governed by a registered disability savings plan that carries on a business in a taxation year shall, despite section 905.0.9, pay tax under this Part on the amount that its taxable income for the year would be if it had no incomes or losses from sources other than that business.

“905.0.12. If section 905.0.10 does not apply and a trust governed by a registered disability savings plan holds, in a taxation year, a property that is not a qualified investment (within the meaning assigned to that expression for the purposes of paragraph *b* of subsection 5 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) for the trust, the trust shall, despite section 905.0.9, pay tax under this Part on the amount that its taxable income for the year would be if it had no incomes or losses from sources other than the property and no capital gains or capital losses other than from the disposition of the property.

“905.0.13. For the purposes of sections 905.0.11 and 905.0.12, the following rules apply:

(a) a trust’s income includes the dividends described in sections 501 to 503; and

(b) the first paragraph of section 231 must be construed as if the taxable capital gain or allowable capital loss were the total capital gain or the total capital loss, as the case may be, from the disposition of property.

“CHAPTER III

“AMOUNT TO BE INCLUDED

“905.0.14. If a disability assistance payment is made under a registered disability savings plan of a beneficiary, the amount by which the amount of the payment exceeds the non-taxable portion of the payment must be included,

(a) if the beneficiary is alive at the time the payment is made, in computing the beneficiary’s taxable income for the taxation year in which the payment is made; and

(b) if the beneficiary is deceased at the time the payment is made, in computing the taxable income of the beneficiary’s succession for the succession’s taxation year in which the payment is made.

“905.0.15. The non-taxable portion of a disability assistance payment made at a particular time under a registered disability savings plan of a beneficiary is the lesser of the amount of the disability assistance payment and the amount determined by the formula

$$A \times B/C.$$

In the formula in the first paragraph,

(a) A is the amount of the disability assistance payment;

(b) B is the amount by which the aggregate of all amounts each of which is the amount of a contribution made before the particular time to any registered disability savings plan of the beneficiary, other than as a transfer in accordance with section 905.0.16, exceeds the aggregate of all amounts each of which is the non-taxable portion of a disability assistance payment made before the particular time under any registered disability savings plan of the beneficiary; and

(c) C is the amount by which the fair market value of the property held by the plan trust immediately before the disability assistance payment exceeds the assistance holdback amount in relation to the plan.

“905.0.16. An amount is transferred from a registered disability savings plan (in this section referred to as the “prior plan”) of a beneficiary in accordance with this section if

(a) the amount is transferred directly to another registered disability savings plan (in this section referred to as the “new plan”) of the beneficiary;

(b) the prior plan ceases to exist immediately after the transfer;

(c) the issuer of the prior plan provides the issuer of the new plan with all the information in its possession concerning the prior plan as may reasonably be considered necessary for compliance, in respect of the new plan, with the requirements of this Part and the issuer of the new plan confirms that it has in its possession all the information provided by the issuer of the prior plan that is necessary for the purposes of paragraph *c* of subsection 8 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

(d) if the beneficiary reached 59 years of age before the calendar year in which the transfer occurs, the issuer of the new plan undertakes to make—in addition to any other disability assistance payments that would otherwise have been made under the new plan in the year—one or more disability assistance payments under the plan in the year, the total of which is equal to the amount by which the total amount of disability assistance payments that would have been required to be made under the prior plan in the year if the transfer had not occurred exceeds the total amount of disability assistance payments made under the prior plan in the year.

“905.0.17. An amount transferred in accordance with section 905.0.16 is not, solely because of that transfer, to be included in computing the income of a taxpayer.

“CHAPTER IV**“NON-COMPLIANT PLAN**

“905.0.18. A registered disability savings plan is non-compliant, at any time, if at that time

(a) it fails to comply with a condition set out in section 905.0.6;

(b) there is a failure to administer the plan in accordance with its terms, other than those terms which the plan is required by subparagraph *i* of subparagraph *a* of the first paragraph of section 905.0.6 to stipulate; and

(c) a person fails to comply with conditions or obligations imposed, with respect to the plan, under the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35), and the Minister responsible for that Act is of the opinion that it is appropriate that the plan be considered to be non-compliant because of the failure in accordance with paragraph *c* of subsection 11 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“905.0.19. If, but for this section, a registered disability savings plan would be non-compliant at a particular time because of a failure described in paragraph *a* or *b* of section 905.0.18,

(a) the Minister may waive the application of either paragraph with respect to the failure, if it is just and equitable to do so;

(b) the Minister may deem the failure to have occurred at a later time;

(c) if the failure consists of the making of a contribution that is prohibited under any of subparagraphs *f* to *h* of the first paragraph of section 905.0.6, an amount equal to the amount of the contribution has been withdrawn from the plan within such period as is specified by the Minister and the Minister has approved the application of this paragraph with respect to the failure, the following rules apply:

i. the contribution is deemed never to have been made, and

ii. the withdrawal is deemed not to be a disability assistance payment and not to be in contravention of the condition set out in subparagraph *i* of the first paragraph of section 905.0.6; or

(d) if the failure consists of the plan not being terminated within the period specified in subparagraph *p* of the first paragraph of section 905.0.6 and was due either to the issuer not being aware of the circumstances under which the plan ceases to exist or to some uncertainty as to the existence of those circumstances, the Minister may specify a later date on or before which it is reasonable to consider that the plan ceases to exist in an orderly manner

and, for the purposes of paragraphs *a* and *b* of section 905.0.18, subparagraph *p* of the first paragraph of section 905.0.6 and the plan terms are to be read as though they required the plan to cease to exist at the date so specified.

“905.0.20. If, at a particular time, a registered disability savings plan is non-compliant under section 905.0.18, the following rules apply:

(*a*) the plan ceases, at that particular time, to be a registered disability savings plan, other than for the purpose of applying, at that particular time, section 905.0.18 and this section;

(*b*) a disability assistance payment is deemed to have been made under the plan at the time (in this section referred to as the “relevant time”) immediately before the particular time to the beneficiary under the plan or, if the beneficiary is deceased at the relevant time, to the beneficiary’s succession, the amount of which payment is equal to the amount by which the fair market value of the property held by the plan trust at the relevant time exceeds the assistance holdback amount in relation to the plan; and

(*c*) if the plan is non-compliant because of a payment that is not in accordance with subparagraph *j* of the first paragraph of section 905.0.6, a disability assistance payment the amount of which is equal to the amount determined in the second paragraph and the non-taxable portion of which is deemed to be nil, is deemed to have been made under the plan at the relevant time—in addition to the payment deemed by subparagraph *b* to have been made—to the beneficiary under the plan or, if the beneficiary is deceased at the relevant time, to the beneficiary’s succession.

The amount to which subparagraph *c* of the first paragraph refers is equal to the amount by which the lesser of the assistance holdback amount in relation to the plan and the fair market value of the property held by the plan trust at the relevant time exceeds the fair market value of the property held by the plan trust immediately after the particular time.

“905.0.21. The issuer of a registered disability savings plan shall,

(*a*) if a person becomes a holder of the plan after the plan is entered into, so notify the Minister in the prescribed form containing prescribed information on or before the day that is 60 days after the day on which the issuer is notified that the person has become a holder of the plan or, if it is later, the day on which the issuer is provided with the new holder’s Social Insurance Number or business number;

(*b*) not amend the plan before having received a written notice from the Minister that, in the Minister’s opinion, a plan whose terms are identical to the amended plan would, if entered into by a person eligible to enter into a disability savings plan, comply with the conditions set out in the first paragraph of section 905.0.6;

(c) notify the Minister in writing on or before the day that is 30 days after the day on which the issuer becomes aware that the plan is, or is likely to become, non-compliant, as determined without reference to paragraph *c* of section 905.0.18 and section 905.0.19; and

(d) exercise the care, prudence, diligence and skill of a reasonable person to minimize the possibility that a holder of the plan may become liable to pay tax under Part XI of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

Unless the Minister decides otherwise, an issuer is considered to have satisfied the obligation imposed under subparagraph *b* of the first paragraph in respect of the amended plan if the issuer has received, in relation to the plan, a notice from the Minister of National Revenue in accordance with paragraph *a* of subsection 2 of section 146.4 of the Income Tax Act.”

(2) Subsection 1 applies from the taxation year 2008.

169. (1) Section 930 of the Act is replaced by the following section:

“930. If an amount paid out of or under a registered retirement savings plan is received by the legal representative of a deceased individual who was an annuitant under the plan and that amount would have been a refund of premiums had it been paid under the plan to an individual who is a beneficiary, within the meaning of the second paragraph of section 646, of the annuitant’s succession, that amount is, to the extent that it is so designated jointly by the legal representative and the individual in the prescribed form filed with the Minister, deemed to be received by the individual and not by the legal representative, at the time it is so received by the legal representative, as a benefit that is a refund of premiums.”

(2) Subsection 1 has effect from 1 January 1989. However, when section 930 of the Act applies after 31 December 1988 and before 1 January 1999, it is to be read as follows:

“930. If, in a taxation year, the legal representative of a deceased individual who was an annuitant under a registered retirement savings plan receives an amount paid out of or under the plan and a portion of that amount would have been a refund of premiums had it been paid under the plan to an individual who is a beneficiary, within the meaning of the second paragraph of section 646, of the annuitant’s succession, that portion of the amount is, to the extent that it is so designated jointly by the legal representative and the individual in the prescribed form filed with the Minister, deemed to be received by the individual in the year as a benefit that is a refund of premiums.”

(3) In addition, when section 930 of the Act, as enacted by subsection 2, applies before 12 June 1998, it is to be read as if “succession” was replaced by “estate”.

170. (1) The Act is amended by inserting the following after section 935.19:

“TITLE IV.3

“TAX-FREE SAVINGS ACCOUNTS

“CHAPTER I

“DEFINITION

“935.20. In this Title, “holder” has the meaning assigned by subsection 1 of section 146.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

“CHAPTER II

“TAX

“935.21. No tax is payable under this Part by a trust that is governed by a tax-free savings account on its taxable income for a taxation year.

“935.22. Despite section 935.21, a trust governed by a tax-free savings account that carries on a business in a taxation year shall pay tax under this Part on the amount that would be its taxable income for the year if it had no incomes or losses from sources other than that business.

“935.23. Despite section 935.21, a trust governed by a tax-free savings account that holds, in a taxation year, a property that is a non-qualified investment (for the purposes of Part XI.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) for the trust, shall pay tax under this Part on the amount that would be its taxable income for the year if it had no incomes or losses from sources other than the property and no capital gains or capital losses other than from the disposition of the property.

“935.24. For the purposes of sections 935.22 and 935.23, the following rules apply:

(a) a trust’s income includes a dividend described in sections 501 to 503; and

(b) the trust’s taxable capital gain or allowable capital loss from the disposition of a property is equal to its capital gain or capital loss, as the case may be, from the disposition.

“935.25. An amount that is credited or added to a deposit that is a tax-free savings account as interest or other income in respect of the account is deemed not to be received by the holder of the account solely because of that crediting or adding.

“CHAPTER III**“SPECIAL PROVISIONS**

“935.26. If an arrangement that governs a trust ceases, at a particular time, to be a tax-free savings account, the following rules apply:

(a) the trust is deemed to have disposed, immediately before the particular time, of each property held by the trust for proceeds of disposition equal to the property’s fair market value immediately before the particular time and to have acquired, at the particular time, each such property at a cost equal to that fair market value;

(b) the trust’s last taxation year that began before the particular time is deemed to have ended immediately before the particular time; and

(c) a taxation year of the trust is deemed to begin at the particular time.

“935.27. If an annuity contract ceases, at a particular time, to be a tax-free savings account, the following rules apply:

(a) the holder of the tax-free savings account is deemed to have disposed of the contract immediately before the particular time for proceeds of disposition equal to its fair market value immediately before the particular time;

(b) the contract is deemed to be a separate annuity contract issued and effected at the particular time otherwise than pursuant to or as a tax-free savings account; and

(c) each person who has a right or interest in the separate annuity contract at the particular time is deemed to acquire the right or interest at the particular time at a cost equal to its fair market value at the particular time.

“935.28. If a deposit ceases, at a particular time, to be a tax-free savings account, the following rules apply:

(a) the holder of the tax-free savings account is deemed to have disposed of the deposit immediately before the particular time for proceeds of disposition equal to its fair market value immediately before the particular time; and

(b) each person who has a right or interest in the deposit at the particular time is deemed to acquire the right or interest at the particular time at a cost equal to its fair market value at the particular time.

“935.29. An arrangement that is a qualifying arrangement, as defined in subsection 1 of section 146.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), is deemed not to be a retirement savings plan, an education savings plan, a retirement income fund or a disability savings plan.”

(2) Subsection 1 applies from the taxation year 2009.

171. (1) Section 961.24 of the Act is amended by replacing the portion before paragraph *a* by the following:

“961.24. For the purposes of sections 898.1.1, 921.2, 926, 933, 935.22, 961.15, 961.19 and 961.20, where, at a particular time, a taxpayer that is a trust governed by a registered education savings plan, a tax-free savings account, a registered retirement savings plan or a registered retirement income fund acquires, holds or disposes of a unit in a qualified trust, the qualified trust may, to the extent that it has made a valid election, in respect of a period, under subsection 1 of section 259 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), elect in the prescribed manner, in respect of that period, to have the following rules apply:”

(2) Subsection 1 applies from the taxation year 2000. However, when the portion of section 961.24 of the Act before paragraph *a* applies to the taxation years 2000 to 2008, it is to be read as if “935.22,” and “a tax-free savings account,” were struck out.

172. Section 965.37.1 of the Act is replaced by the following section:

“965.37.1. For the purposes of section 965.37, an individual who is a member of a qualified partnership and whose activities consist mainly in carrying on a farming business or whose main activity is carried on within the partnership is deemed, if the individual is a member of the partnership at the end of the fiscal period of the partnership in which it acquired a qualifying security, to have acquired the qualifying security in the year in which that fiscal period ends, at a cost equal to the agreed proportion of the cost of the qualifying security for the partnership, in respect of the individual for that fiscal period of the partnership.”

173. Section 965.39.5 of the Act is replaced by the following section:

“965.39.5. For the purposes of sections 965.39.2 and 965.39.4, if a partnership acquires, in a fiscal period of the partnership, a qualifying security of a qualified cooperative or qualified federation of cooperatives, an individual who is an eligible member of the partnership at the end of the fiscal period is deemed to have acquired the qualifying security in the year in which the fiscal period ends, at a cost equal to the agreed proportion of the cost of the qualifying security for the partnership, in respect of the individual for that fiscal period of the partnership.”

174. (1) Section 965.66 of the Act is amended by adding the following paragraph:

“For the purposes of the first paragraph, no reference is to be made to section 21.20.4 in determining whether an issuing corporation and a particular corporation are associated with each other in the 12-month period referred to

in that paragraph, if the issuing corporation uses a portion of the proceeds of a public share issue in payment of the acquisition of shares or any other negotiable instrument of the particular corporation and if the conditions set out in paragraph *a* or *b* of section 965.79 are met.”

(2) Subsection 1 applies in respect of a public share issue in respect of which the receipt for the final prospectus is granted after 20 June 2008.

175. Section 965.88 of the Act is amended by striking out “, *f* and *g*” in paragraph *a*.

176. (1) Section 968 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, a life insurance policy does not include a policy that is, or is issued pursuant to, a registered pension plan, a registered retirement savings plan, a deferred profit sharing plan, a registered retirement income fund, a tax-free savings account, an income-averaging annuity contract, an income-averaging annuity contract respecting income from artistic activities, an annuity contract the cost of which is deductible by the holder under paragraph *f* of section 339 in computing the holder’s income, an annuity contract that is a qualifying trust annuity in relation to a taxpayer the cost of which is deductible under that paragraph *f* in computing the taxpayer’s income or an annuity contract that the holder acquired in circumstances to which subsection 21 of section 146 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applied.”

(2) Subsection 1 has effect from 1 September 1992. However, when the second paragraph of section 968 of the Act applies to a taxation year that ends before 1 January 2009, it is to be read as if “a tax-free savings account,” was struck out and as if “, *d*’un tel compte” in the French text was struck out.

(3) In addition, when section 968 of the Act applies after 31 December 1988 and before 1 September 1992, it is to be read as if “, or an annuity contract where the cost of the annuity contract is deductible by the holder under paragraph *f* of section 339 in computing his income or where the holder acquired the annuity contract” in the second paragraph was replaced by “, an annuity contract the cost of which is deductible by the holder under paragraph *f* of section 339 in computing the holder’s income, or an annuity contract that is a qualifying trust annuity in relation to a taxpayer the cost of which is deductible under that paragraph *f* in computing the taxpayer’s income or that the holder acquired”.

177. (1) Section 985.1 of the Act, amended by section 402 of chapter 5 of the statutes of 2009, is again amended by replacing “that it is required to transmit to the Minister for the year in accordance with section 985.22” in paragraph *a.2* by “that it is required to file with the Minister for the year in accordance with the first paragraph of section 985.22”.

(2) Subsection 1 has effect from 19 March 2007.

178. (1) Section 985.1.0.2 of the Act is amended by replacing “under section 985.22” in the first paragraph by “under the first paragraph of section 985.22”.

(2) Subsection 1 has effect from 19 March 2007.

179. (1) Section 985.8 of the Act, amended by section 410 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “in paragraph *c* or *d*” in the portion before paragraph *a* by “in paragraph *d*”;

(2) by adding the following paragraph:

“For the purposes of the first paragraph, if, for a taxation year of a private foundation that begins after 18 March 2007, subsection 8 of section 149.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies to the foundation in respect of a class of shares of the capital stock of a corporation, the portion of that paragraph before subparagraph *a* is to be read as if “in paragraph *d*” was replaced by “in paragraph *c* or *d*.”

(2) Subsection 1 has effect from 19 March 2007.

180. (1) Section 985.22 of the Act, amended by section 412 of chapter 5 of the statutes of 2009, is again amended by adding the following paragraph:

“In addition, every private foundation that is a charity carrying on its activities in Québec shall enclose a copy of any document that it is required to file with the Minister of National Revenue for the year under subsection 14 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), because of the application of section 149.2 of that Act, with the information return it is required to file with the Minister for a taxation year under the first paragraph.”

(2) Subsection 1 has effect from 19 March 2007.

181. (1) Section 998 of the Act, amended by section 418 of chapter 5 of the statutes of 2009, is again amended

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

“(g.1) a trust established under a registered disability savings plan, to the extent provided in Title III.1 of Book VII;”;

(2) by inserting the following paragraph after paragraph *h*:

“(h.1) a trust established under a tax-free savings account, to the extent provided in Title IV.3 of Book VII;”.

- (2) Paragraph 1 of subsection 1 applies from the taxation year 2008.
- (3) Paragraph 2 of subsection 1 applies from the taxation year 2009.

182. (1) Section 1000 of the Act is amended, in subsection 1,

(1) by replacing “other than a corporation that was a registered charity throughout the year” in the portion before paragraph *a* by “other than a corporation described in section 1003.1”;

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

“(d) in which the individual has a taxable capital gain (otherwise than from an excluded disposition within the meaning of section 1003.2) or disposes of a taxable Québec property (otherwise than in such an excluded disposition), where the individual is not resident in Canada throughout the year; or”.

(2) Subsection 1 applies in respect of a disposition of a property made after 31 December 2008. In addition, when paragraph *d* of subsection 1 of section 1000 of the Act applies from the taxation year 1999, it is to be read as if “Canadian” was replaced by “Québec”.

183. (1) The Act is amended by inserting the following sections after section 1003:

“**1003.1.** The corporation to which subsection 1 of section 1000 refers for a taxation year is

(a) a corporation that is a registered charity throughout the year; or

(b) a corporation referred to in the first paragraph of section 27 each taxable Québec property of which that is disposed of in the year is disposed of in an excluded disposition, within the meaning of section 1003.2.

“**1003.2.** For the purposes of paragraph *d* of subsection 1 of section 1000 and paragraph *b* of section 1003.1, a disposition of a property by a taxpayer at any time in a taxation year is an excluded disposition if

(a) the taxpayer is not resident in Canada at that time;

(b) no tax is payable under this Part by the taxpayer for the taxation year;

(c) the taxpayer is, at that time, not liable to pay an amount under this Act in respect of a previous taxation year (other than an amount for which the Minister has accepted, and holds, adequate security under Chapter IV.1 of Title III of this Part or under Title III of Part II); and

(d) each taxable Québec property disposed of by the taxpayer in the taxation year is

- i. excluded property within the meaning of section 1102.4, or
- ii. a property in respect of the disposition of which the Minister has issued to the taxpayer a certificate under any of sections 1098, 1100 and 1102.1.”

(2) Subsection 1 applies in respect of a disposition of a property made after 31 December 2008.

184. (1) Section 1007.1 of the Act is amended by replacing “1086R23.1” in subparagraph *a* of the second paragraph by “1086R78”.

(2) Subsection 1 has effect from 4 March 2009.

185. (1) Section 1012 of the Act is replaced by the following section:

“1012. If a taxpayer has filed for a taxation year the fiscal return required by section 1000 and an amount referred to in section 1012.1 is subsequently included in computing the taxpayer’s taxable income, claimed as a deduction or deemed to be paid under Chapter III.1 of Title III, as the case may be, by or on behalf of the taxpayer for the taxation year by filing with the Minister, on or before the taxpayer’s filing-due date for the subsequent taxation year in respect of that amount, a prescribed form amending the fiscal return for the taxation year, the Minister shall, for any relevant taxation year, other than a taxation year preceding the taxation year, determine the amount deemed to be paid by the taxpayer or redetermine the taxpayer’s tax or the amount deemed to be paid by the taxpayer, as the case may be, to take into account the amount so included in computing the taxpayer’s taxable income, claimed as a deduction or deemed to be paid.”

(2) Subsection 1 has effect from 14 March 2008.

186. (1) Section 1012.1 of the Act, amended by section 420 of chapter 5 of the statutes of 2009, is again amended

(1) by striking out “on account of the taxpayer’s tax payable” in the portion before paragraph *a*;

(2) by inserting the following paragraph after paragraph *d.1.1*:

“(d.1.1.1) section 1029.8.36.166.47 in respect of the unused portion of the tax credit, within the meaning of the first paragraph of section 1029.8.36.166.40, for a subsequent taxation year;”.

(2) Subsection 1 has effect from 14 March 2008.

187. (1) Section 1015 of the Act is amended

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

“**1015.** Every person who at any time during a taxation year pays, allocates, grants or awards an amount described in the second paragraph shall, even if the amount paid, allocated, granted or awarded results from a judgment, subject to sections 1015.0.1 and 1015.0.2, deduct or withhold from that amount the amount described in the third paragraph and pay to the Minister, on the dates, for the periods and according to terms and conditions prescribed, an amount equal to the deducted or withheld amount on account of the tax payable by the payee for the same taxation year.”;

(2) by adding the following subparagraph after subparagraph *s* of the second paragraph:

“(*t*) a payment from a registered disability savings plan.”;

(3) by replacing “1015R3.1 to 1015R3.5 and 1015R5 to 1015R13.3” in subparagraph *b* of the third paragraph by “1015R11, 1015R12 and 1015R15 to 1015R29”;

(4) by replacing “\$1,200” in the fourth paragraph by “\$2,400”;

(5) by replacing “\$1,000” in the sixth paragraph by “\$3,000”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2006.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2008.

(4) Paragraph 3 of subsection 1 has effect from 4 March 2009.

(5) Paragraphs 4 and 5 of subsection 1 apply in respect of an amount to be deducted or withheld after 31 December 2007.

188. Section 1015.3 of the Act, amended by section 421 of chapter 5 of the statutes of 2009, is again amended by replacing “next before” in subparagraph *b* of the fourth paragraph by “immediately before”.

189. (1) Section 1026.0.2 of the Act, amended by section 424 of chapter 5 of the statutes of 2009, is again amended by replacing “\$1,200” in the definition of “instalment threshold” in the first paragraph by “\$1,800”.

(2) Subsection 1 applies from the taxation year 2008. It also applies to the taxation years 2006 and 2007 when section 1026.1 of the Act is applied to the taxation years 2008 and 2009.

190. (1) Section 1027 of the Act is amended

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

“**1027.** Subject to section 1027.0.3, every corporation subject to taxation under this Part shall pay to the Minister

(*a*) the amounts determined in accordance with any of the following methods:”;

(2) by replacing “; or” at the end of subparagraph i of subparagraph *a* of the first paragraph by a comma;

(3) by replacing “; and” at the end of subparagraph ii of subparagraph *a* of the first paragraph by “, or”;

(4) by adding the following subparagraph after subparagraph ii of subparagraph *a* of the first paragraph:

“iii. if the corporation is a qualified Canadian-controlled private corporation,

(1) on or before the last day of each three-month period in the current taxation year (or if the period that remains in a year after the end of the last such three-month period is less than three months, on or before the last day of that remaining period), an amount equal to 1/4 of its tax for the year estimated in accordance with section 1004 or of its first basic provisional account referred to in subparagraph i, or

(2) on or before the last day of the first period in the current taxation year not exceeding three months, a particular amount equal to 1/4 of its second basic provisional account referred to in subparagraph ii and, on or before the last day of each of the following three-month periods in the current year (or if the period that remains in a year after the end of the last such three-month period is less than three months, on or before the last day of that remaining period), an amount equal to 1/3 of the amount by which its first basic provisional account referred to in subparagraph i exceeds the particular amount; and”;

(5) by replacing “\$1,000” in the second paragraph by “\$3,000”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2007.

191. (1) The Act is amended by inserting the following sections after section 1027:

“1027.0.1. For the purposes of subparagraph iii of subparagraph *a* of the first paragraph of section 1027, a qualified Canadian-controlled private corporation, at a particular time in a taxation year, means a Canadian-controlled private corporation in respect of which the following conditions are met:

(a) the corporation’s taxable income for the year or the preceding taxation year does not exceed \$400,000;

(b) the corporation’s paid-up capital for the year or the preceding taxation year does not exceed \$10,000,000;

(c) the excess amount referred to in paragraph *a* of section 771.2.1.2, computed in respect of the corporation for the year or the preceding taxation year, is an amount greater than zero; and

(d) throughout the 12-month period that ends on the day on which the corporation is required to make its last payment under this division, the corporation has

i. paid, on or before the date of expiry of the time allowed to do so, all amounts that were required to be paid under section 1015, Chapter IV of the Act respecting parental insurance (chapter A-29.011), Division I of Chapter IV of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5), Title III of the Act respecting the Québec Pension Plan (chapter R-9) or Title I of the Act respecting the Québec sales tax (chapter T-0.1), and

ii. filed, on or before the date of expiry of the time allowed to do so, all returns that were required to be filed by the corporation under this Act or Title I of the Act respecting the Québec sales tax.

For the purposes of subparagraph *b* of the first paragraph, the paid-up capital of a corporation is

(a) in respect of a corporation referred to in paragraph *a* or *c* of section 1132 or a mining corporation that has not reached the production stage, its paid-up capital that would be determined in accordance with Book III of Part IV if no reference were made to section 1138.2.6;

(b) in respect of an insurance corporation, other than a corporation referred to in subparagraph *a*, its paid-up capital that would be determined in accordance with Title II of Book III of Part IV, if the corporation were a bank and if paragraph *a* of section 1140 were replaced by paragraph *a* of subsection 1 of section 1136; and

(c) in respect of a cooperative, its paid-up capital that would be determined in accordance with Title I of Book III of Part IV if no reference were made to section 1138.2.6.

“1027.0.2. For the purposes of subparagraphs *a* and *b* of the first paragraph of section 1027.0.1,

(*a*) the taxable income of a corporation that, in a particular taxation year, is associated with one or more other corporations is equal to the aggregate of the corporation’s taxable income for the particular year and of each of the other corporations’ taxable income for their respective taxation years that end in the particular year; and

(*b*) the paid-up capital of a corporation that, in a particular taxation year, is associated with one or more other corporations is equal to the aggregate of the corporation’s paid-up capital determined in accordance with the second paragraph of section 1027.0.1 for the particular year and of the paid-up capital so determined of each of the other corporations for their respective taxation years that end in the particular year.

“1027.0.3. If payments that a corporation is required to make under section 1027 in a taxation year were made in accordance with subparagraph iii of subparagraph *a* of the first paragraph of that section and the corporation ceases, at a particular time in the taxation year, to be able to avail itself of that subparagraph iii, the following rules apply for the purpose of determining the amounts that the corporation is required to pay to the Minister under section 1027 for the part of the year that follows the particular time:

(*a*) subparagraph iii of subparagraph *a* of the first paragraph of section 1027 is to be read as follows:

“iii. on or before the last day of each month in the current taxation year, the amount determined by the formula

$(A - B)/C$ ”; and

(*b*) section 1027 is to be read as if the following paragraph was added after the second paragraph:

“In the formula in subparagraph iii of subparagraph *a* of the first paragraph,

(*a*) *A* is the corporation’s tax for the taxation year estimated in accordance with section 1004 or the corporation’s first basic provisional account referred to in subparagraph i of subparagraph *a* of the first paragraph;

(*b*) *B* is the aggregate of the payments that the corporation was required to make in the taxation year and before the particular time referred to in section 1027.0.3, in accordance with subparagraph iii of subparagraph *a* of the first paragraph; and

(*c*) *C* is the number of months in the taxation year that end after the particular time referred to in section 1027.0.3.””

(2) Subsection 1 applies to a taxation year that begins after 31 December 2007. However, when the second paragraph of section 1027.0.1 of the Act applies to a taxation year that ends before 14 March 2008, it is to be read as if

(1) “its paid-up capital that would be determined in accordance with Book III of Part IV if no reference were made to section 1138.2.6” in subparagraph *a* was replaced by “its paid-up capital determined in accordance with Book III of Part IV”; and

(2) “its paid-up capital that would be determined in accordance with Title I of Book III of Part IV if no reference were made to section 1138.2.6” in subparagraph *c* was replaced by “its paid-up capital determined in accordance with Title I of Book III of Part IV”.

192. (1) The Act is amended by inserting the following after section 1027.3:

“DIVISION III.1

“INSTALMENT DEFERRAL FOR MANUFACTURING CORPORATIONS

“1027.4. In this division,

“eligible instalment day” of a qualified corporation means a day in the calendar year 2008 on or before which an instalment to be paid by the corporation in respect of the corporation’s tax payable under this Part for the taxation year that includes that day would become payable if this Act were read without reference to this division;

“manufacturing corporation” for a taxation year means a corporation whose gross income from its manufacturing or processing activities for the preceding taxation year exceeds 50% of the corporation’s total gross income for that preceding taxation year;

“manufacturing corporation operating mainly in the forest industry” for a particular taxation year means a manufacturing corporation for the particular year that meets the following conditions:

(*a*) the activities of the corporation for the particular year consist in any combination of

i. sawmill and wood preservation activities included in the group described under code 3211 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada,

ii. activities involved in the manufacturing of veneer, plywood and engineered wood products included in the group described under code 3212 of the North American Industry Classification System (NAICS) Canada, as

amended from time to time and published by Statistics Canada, excluding activities involved in the manufacturing of structural wood products included in the class described under code 321215 of that publication, and

iii. activities relating to pulp, paper and paperboard mills included in the group described under code 3221 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada; and

(b) the corporation's gross income from activities described in paragraph *a* for the taxation year that precedes the particular year exceeds 50% of the corporation's total gross income for that preceding taxation year;

“manufacturing or processing activities” of a corporation means activities included in the groups described under codes 31 to 33 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;

“qualified corporation” for a particular taxation year means

(a) a manufacturing corporation operating mainly in the forest industry for the particular year; and

(b) a manufacturing corporation for the particular year, other than a corporation described in paragraph *a*, the paid-up capital of which determined for the taxation year preceding the particular year does not exceed,

i. if the corporation is not associated with any other corporation in the particular year, \$75,000,000, and

ii. if the corporation is associated with one or more other corporations in the particular year, the amount by which \$75,000,000 exceeds the aggregate of the paid-up capital of each of those other corporations determined either for that other corporation's last taxation year that ended in the 12 months that precede the beginning of the particular year, or, if the other corporation is in its first fiscal period, on the basis of its financial statements prepared at the beginning of that fiscal period in accordance with generally accepted accounting principles.

For the purposes of paragraph *b* of the definition of “qualified corporation” in the first paragraph, the paid-up capital of a corporation is its paid-up capital determined in accordance with Title I of Book III of Part IV.

“1027.5. An amount that, because of subparagraph *a* of the first paragraph of section 1027, would otherwise become payable on or before an eligible instalment day by a qualified corporation becomes payable on or before not that day but the qualified corporation's balance-due day for the taxation year that includes the eligible instalment day.”

(2) Subsection 1 has effect from 1 January 2008.

193. (1) Section 1029.6.0.0.1 of the Act, amended by section 426 of chapter 5 of the statutes of 2009, is again amended, in the second paragraph,

(1) by striking out “II.4.3,” in the portion before subparagraph *a*;

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

“(b) in the case of each of Divisions II.4.2, II.5.1.1, II.5.1.2, II.5.2, II.6.0.0.1, II.6.0.1.7 to II.6.0.1.9, II.6.0.4 to II.6.0.7, II.6.4.2, II.6.5.1, II.6.5.3, II.6.5.4 and II.6.6.1 to II.6.14.1, government assistance or non-government assistance does not include an amount that is deemed to have been paid to the Minister for a taxation year under that division;”;

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

“(b.1) in the case of Division II.5.1, government assistance does not include an amount deducted or deductible under subsection 5 or 6 of section 127 of the Income Tax Act that may reasonably be attributed to an amount that is an apprenticeship expenditure, within the meaning of subsection 9 of section 127 of that Act;”;

(4) by inserting the following subparagraph after subparagraph viii of subparagraph *c*:

“viii.1. the amount of financial assistance paid by the Société du 400^e anniversaire de Québec;”;

(5) by replacing subparagraph *d* by the following subparagraph:

“(d) in the case of Division II.6.0.0.2, government assistance or non-government assistance does not include

i. an amount that a corporation is deemed to have paid to the Minister for a taxation year under that division,

ii. an amount that a corporation is deemed to have paid for a taxation year under subsection 3 of section 125.4 or 125.5 of the Income Tax Act, or

iii. the amount of financial assistance paid by the Société du 400^e anniversaire de Québec;”;

(6) by replacing subparagraph *e* by the following subparagraph:

“(e) in the case of Division II.6.0.0.3, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division,

ii. the amount of financial assistance granted by the Conseil des arts et des lettres du Québec, the Société de développement des entreprises culturelles, the Canada Council for the Arts, the Department of Canadian Heritage, Telefilm Canada out of the Canada Music Fund, Fondation Musicaction or the Foundation Assisting Canadian Talent on Recordings, or

iii. the amount of financial assistance paid by the Société du 400^e anniversaire de Québec;”;

(7) by replacing “Foundation to Assist Canadian Talent on Records” in subparagraph ii of subparagraph *e.1* by “Foundation Assisting Canadian Talent on Recordings”;

(8) by adding the following subparagraph after subparagraph iii of subparagraph *e.1*:

“iv. the amount of financial assistance paid by the Société du 400^e anniversaire de Québec;”;

(9) by adding the following subparagraph after subparagraph iv of subparagraph *f*:

“v. the amount of financial assistance paid by the Société du 400^e anniversaire de Québec;”;

(10) by replacing “and II.6.0.1.2 to II.6.0.1.6” in the portion of subparagraph *h* before subparagraph *i* by “, II.6.0.1.2 to II.6.0.1.6 and II.6.14.2”.

(2) When paragraph 1 of subsection 1 inserts, in the portion of the second paragraph of section 1029.6.0.0.1 of the Act before subparagraph *a*, a reference

(1) to Division II.5.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, it applies to a taxation year that ends after 1 May 2006;

(2) to Division II.5.1.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, it has effect from 24 November 2007; and

(3) to Division II.5.1.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, it has effect from 14 March 2008.

(3) Paragraph 2 of subsection 1 has effect from 24 November 2007. However, when subparagraph *b* of the second paragraph of section 1029.6.0.0.1 of the Act applies

(1) after 23 November 2007 and before 14 March 2008, it is to be read as if “II.5.1.1, II.5.1.2” and “to II.6.0.1.9” were replaced by “II.4.3, II.5.1.1” and “, II.6.0.1.8”, respectively; and

(2) after 13 March 2008 and before 4 June 2009, it is to be read as if “II.4.3,” was inserted after “II.4.2,”.

(4) Paragraph 3 of subsection 1 applies to a taxation year that ends after 1 May 2006.

(5) Paragraphs 4 and 5 of subsection 1 have effect from 14 December 1999.

(6) Paragraphs 6 and 8 of subsection 1 have effect from 1 May 2003. However, when subparagraph ii of subparagraph *e* of the second paragraph of section 1029.6.0.0.1 of the Act applies before 22 February 2006, it is to be read as if “Foundation Assisting Canadian Talent on Recordings” was replaced by “Foundation to Assist Canadian Talent on Records”.

(7) In addition, when subparagraph *e* of the second paragraph of section 1029.6.0.0.1 of the Act applies after 13 December 1999 and before 1 May 2003, it is to be read as follows:

“(e) in the case of Division II.6.0.0.3 or II.6.0.0.4, government assistance or non-government assistance does not include an amount deemed to have been paid to the Minister for a taxation year under that division, or the amount of financial assistance granted by the Conseil des arts et des lettres du Québec, the Société de développement des entreprises culturelles, the Canada Council for the Arts, Fondation Musicaction, the Foundation to Assist Canadian Talent on Records or the Société du 400^e anniversaire de Québec;”.

(8) Paragraph 7 of subsection 1 has effect from 22 February 2006.

(9) Paragraph 9 of subsection 1 has effect from 15 March 2000.

(10) Paragraph 10 of subsection 1 has effect from 14 March 2008.

194. Section 1029.6.0.1.3 of the Act is repealed.

195. Section 1029.6.0.1.7 of the Act is amended

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

“(a) the shares of the capital stock of the particular corporation that are owned or deemed under this section to be owned by a partnership, at any time, are deemed to be owned, at that time, by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes that time;”;

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

“(c) if, at any time, a partnership has any direct or indirect influence that, if exercised, would result in control in fact of the particular corporation, the partnership is deemed to be a corporation whose taxation year corresponds to the partnership’s fiscal period and all the voting shares in the capital stock of

which are owned at that time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership's fiscal period that includes that time; and”.

196. Section 1029.6.0.1.8 of the Act is amended by striking out “II.4.3.”.

197. Section 1029.6.0.1.8.1 of the Act is amended by replacing subparagraph 2 of subparagraph i of paragraph *b* of section 1029.8.33.2.1 of the Act in subparagraph 3 of subparagraph i of subparagraph *b* of the first paragraph, enacted by subparagraph *b* of the third paragraph, by the following subparagraph:

“(2) the agreed proportion in respect of the taxpayer for the partnership's fiscal period ended in the particular year, and”, or”; and”.

198. (1) The Act is amended by inserting the following sections after section 1029.6.0.1.8.2:

“1029.6.0.1.8.3. For the purpose of determining the amount that is deemed to have been paid to the Minister for a taxation year under this chapter, in respect of a cost, an expenditure or expenses incurred by a given partnership in a given fiscal period of the given partnership, the following rules apply in respect of a taxpayer if one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the taxpayer and the given partnership:

(a) the taxpayer is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the taxpayer's taxation year in which ends the fiscal period of the interposed partnership of which the taxpayer is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the “interposed fiscal period”) of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the taxpayer is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph i at the end of the interposed partnership's interposed fiscal period;

(b) for the purpose of determining the taxpayer's share in an amount in respect of the given partnership for the given fiscal period, the agreed proportion in respect of the taxpayer for that fiscal period of the given partnership is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the interposed partnership of which the taxpayer is directly a member, by

i. if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership's given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership is a member at the end of that particular fiscal period;

(c) if, at a particular time that occurs on or before the day that is six months after the end of the given fiscal period, an interposed partnership has received, is entitled to receive or may reasonably expect to receive, an amount of government assistance or non-government assistance, in respect of the cost, the expenditure or the expenses incurred by the given partnership, or is deemed under this paragraph to have received, to be entitled to receive or to reasonably expect to receive such an amount, each of the members of that interposed partnership at the end of the interposed partnership's interposed fiscal period, is deemed at the particular time to have received, to be entitled to receive or to reasonably expect to receive, as the case may be, the member's share in that amount, which share is equal to the agreed proportion of that amount in respect of that member for that fiscal period of the interposed partnership.

“1029.6.0.1.3.4. For the purpose of determining the amount that is deemed to have been paid to the Minister for a taxation year under this chapter, in respect of the repayment, in a fiscal period of a given partnership (in this section referred to as the “fiscal period of repayment”), of an amount of government assistance or non-government assistance that relates to a cost, an expenditure or expenses that have been incurred by the given partnership in a preceding fiscal period of the given partnership, the following rules apply in respect of a taxpayer if one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the taxpayer and the given partnership, for the fiscal period of repayment:

(a) the taxpayer is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the taxpayer's taxation year in which ends the fiscal period of the interposed partnership of which the taxpayer is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the “interposed fiscal period”) of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the taxpayer is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph i at the end of the interposed partnership's interposed fiscal period;

(b) the agreed proportion in respect of the taxpayer for the given partnership's fiscal period of repayment is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the interposed partnership of which the taxpayer is directly a member, by

i. if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership's fiscal period of repayment, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership is a member at the end of that particular fiscal period;

(c) if, at a particular time in the fiscal period of repayment, an interposed partnership pays, or is deemed to pay under this paragraph, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that has been received, in respect of the cost, the expenditure or the expenses incurred by the given partnership, each of the members of that interposed partnership at the end of the interposed partnership's interposed fiscal period, is deemed to have paid, at the particular time, pursuant to a legal obligation and as repayment of an amount of assistance, the member's share in that amount, which share is equal to the agreed proportion of that amount in respect of that member for that fiscal period of the interposed partnership; and

(d) if, at a particular time in the fiscal period of repayment, an amount of government assistance or non-government assistance to be received, in respect of the cost, the expenditure or the expenses incurred by the given partnership, is, or is deemed to be under this paragraph, an amount that has not been received by an interposed partnership and that has ceased to be an amount that it could reasonably expect to receive, the share in that amount of assistance of each of the members of that interposed partnership at the end of the interposed partnership's interposed fiscal period—which share is equal to the agreed proportion of that amount of assistance in respect of that member for that fiscal period of the interposed partnership—is deemed to be, at the particular time, an amount that has not been received by that member and that has ceased to be an amount that that member could reasonably expect to receive.

“1029.6.0.1.8.5. Sections 1029.6.0.1.8.3 and 1029.6.0.1.8.4 do not apply in respect of a taxpayer, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the taxpayer and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to cause the taxpayer to be deemed to have paid to the Minister for a

taxation year under this chapter, an amount greater than the amount that would have been so deemed to have been paid to the Minister for that taxation year, but for that interposition.”

(2) Subsection 1 applies to a taxation year of a taxpayer that ends on 20 December 2006 or later, or that ends before that date but is a taxation year in respect of which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the taxpayer had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act.

(3) However,

(1) when section 1029.6.0.1.8.3 of the Act applies before 4 June 2009, the portion of paragraph *b* before subparagraph i is to be read as follows, except for the purpose of determining an amount that is deemed to have been paid to the Minister of Revenue for a taxation year under section 1029.8.33.11.4 or 1029.8.33.11.14 of the Act:

“(b) for the purpose of determining the taxpayer’s share in an amount in respect of the given partnership for the given fiscal period, the proportion that the taxpayer’s share of the income or loss of the given partnership for the given fiscal period is of the income or loss of that given partnership for that fiscal period is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the interposed partnership of which the taxpayer is directly a member, by”; and

(2) when section 1029.6.0.1.8.4 of the Act applies before 4 June 2009, the portion of paragraph *b* before subparagraph i is to be read as follows, except for the purpose of determining an amount that is deemed to have been paid to the Minister for a taxation year under any of sections 1029.8.33.11.8, 1029.8.33.11.9, 1029.8.33.11.18 and 1029.8.33.11.19 of the Act:

“(b) the taxpayer’s share of the income or loss of the given partnership for the fiscal period of repayment is deemed to be equal to the proportion of that income or loss—on the assumption that, if the income and loss of the given partnership for the fiscal period of repayment are nil, the given partnership’s income for the given fiscal period is equal to \$1,000,000—that is represented by the proportion obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the interposed partnership of which the taxpayer is directly a member, by”.

(4) In addition, when section 1029.6.0.1.8.3 or 1029.6.0.1.8.4 of the Act applies to a taxation year that ends before 21 December 2002, the definition of “agreed proportion” in section 1.8 of the Act has effect for the purposes of paragraphs *b* and *c* of that section 1029.6.0.1.8.3 or paragraphs *b* to *d* of that section 1029.6.0.1.8.4.

(5) If subsection 1 applies to a taxation year of a taxpayer because of paragraph 1 of subsection 2, the Minister of Revenue shall, on application by the taxpayer 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 2 September 2009, make, under Part I of the Act and despite sections 1010 to 1011 of the Act, such determinations or redeterminations of an amount deemed to have been paid under Chapter III.1 of Title III of Book IX of that Part I by the taxpayer and such assessments or reassessments of the interest and penalties payable by the taxpayer 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 to such determinations or assessments, with the necessary modifications.

199. (1) Section 1029.6.0.6 of the Act, amended by section 428 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “next before” in subparagraph *b* of the second paragraph by “immediately before”;

(2) by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

“(a) the amount of \$50,000 mentioned in section 1029.8.61.5;”;

(3) by inserting the following subparagraph after subparagraph *a* of the fourth paragraph:

“(a.1) the amounts of \$550 and \$450 mentioned in section 1029.8.61.64;”;

(4) by inserting the following subparagraph after subparagraph *b* of the fourth paragraph:

“(b.1) the amount of \$50,000 mentioned in section 1029.8.61.76;”;

(5) by replacing “\$6,275” in subparagraph *c* of the fourth paragraph by “\$6,890”;

(6) by replacing “\$28,705” and “\$79,725” in subparagraph *d* of the fourth paragraph by “\$31,520” and “\$140,450”, respectively;

(7) by replacing “\$28,705” and “\$76,535” in subparagraph *e* of the fourth paragraph by “\$31,520” and “\$138,100”, respectively;

(8) by striking out subparagraph *i* of the fourth paragraph;

(9) by adding the following subparagraph after subparagraph *m* of the fourth paragraph:

“(n) the amount of \$500 mentioned in sections 1029.9.1 and 1029.9.2.”

(2) Paragraphs 2 to 4 and 9 of subsection 1 apply from the taxation year 2009.

(3) Paragraphs 5 to 7 of subsection 1 apply from the taxation year 2010. In addition, when section 1029.6.0.6 of the Act applies to the taxation year 2009, it is to be read without reference to subparagraphs *c*, *d* and *e* of its fourth paragraph.

(4) Paragraph 8 of subsection 1 applies from the taxation year 2008.

200. (1) Section 1029.6.0.7 of the Act, amended by section 429 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “subparagraphs *b* to *f*, *i*,” in the first paragraph by “subparagraphs *a*, *b* to *f*,”;

(2) by replacing “*a*” and “and *k*” in the second paragraph by “*a.1*” and “, *k* and *n*”, respectively.

(2) Subsection 1 applies from the taxation year 2009. In addition, when the first paragraph of section 1029.6.0.7 of the Act applies to the taxation year 2008, it is to be read as if “subparagraphs *b* to *f*, *i*,” was replaced by “subparagraphs *b* to *f*,”.

201. (1) Section 1029.7.7 of the Act is replaced by the following section:

“**1029.7.7.** For the purposes of section 1029.7.2, the expenditure limit of a particular corporation for a taxation year equals \$3,000,000, unless the particular corporation is associated in the year with one or more other corporations that are not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada, in which case, subject to sections 1029.7.8 to 1029.7.10, its expenditure limit for the year is nil.”

(2) Subsection 1 applies in respect of an expenditure for scientific research and experimental development incurred in a taxation year that ends after 13 March 2008.

202. (1) Section 1029.7.8 of the Act is amended by replacing “\$2,000,000” by “\$3,000,000”.

(2) Subsection 1 applies in respect of an expenditure for scientific research and experimental development incurred in a taxation year that ends after 13 March 2008.

203. (1) Section 1029.7.9 of the Act is amended by replacing “\$2,000,000” by “\$3,000,000”.

(2) Subsection 1 applies in respect of an expenditure for scientific research and experimental development incurred in a taxation year that ends after 13 March 2008.

204. (1) The Act is amended by inserting the following section after section 1029.7.9:

“1029.7.9.1. For the purposes of sections 1029.7.7 to 1029.7.9, if the taxation year of the particular corporation referred to in section 1029.7.7 includes 13 March 2008, the amount of \$3,000,000 mentioned in each of those sections is to be replaced by an amount equal to the aggregate of

(a) the amount obtained by multiplying \$2,000,000 by the proportion that the number of days in the taxation year that precede 14 March 2008 is of the number of days in the taxation year; and

(b) the amount obtained by multiplying \$3,000,000 by the proportion that the number of days in the taxation year that follow 13 March 2008 is of the number of days in the taxation year.”

(2) Subsection 1 has effect from 14 March 2008.

205. Section 1029.8 of the Act, amended by section 431 of chapter 5 of the statutes of 2009, is again amended by replacing the fifth paragraph by the following paragraph:

“For the purposes of the first paragraph, a taxpayer’s share of an amount is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership’s fiscal period that ends in the taxpayer’s taxation year.”

206. Section 1029.8.7 of the Act, amended by section 433 of chapter 5 of the statutes of 2009, is again amended by replacing the fourth paragraph by the following paragraph:

“For the purposes of the first paragraph, a taxpayer’s share of an amount is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership’s fiscal period that ends in the taxpayer’s taxation year.”

207. Section 1029.8.9.0.4 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, a taxpayer’s share of an amount is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership’s fiscal period that ends in the taxpayer’s taxation year.”

208. Section 1029.8.11 of the Act, amended by section 435 of chapter 5 of the statutes of 2009, is again amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, a taxpayer’s share of an amount is equal to the agreed proportion of the amount in respect of the taxpayer for the particular partnership’s fiscal period that ends in the taxpayer’s taxation year.”

209. (1) Section 1029.8.16.1.1 of the Act is amended

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

““excluded contract” means an eligible research contract within the meaning of paragraph *a.2* of section 1029.8.1 or a university research contract within the meaning of paragraph *b* of that section;”;

(2) by replacing the portion of the definition of “excluded partner” in the first paragraph before paragraph *a* by the following:

““public partner” at a particular time means”;

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

“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 agreed proportion of the amount in respect of the member for the fiscal period.”

(2) Paragraphs 1 and 2 of subsection 1 have effect from 14 March 2008.

210. (1) Section 1029.8.16.1.4 of the Act is amended

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

1029.8.16.1.4. A taxpayer, other than a public partner or 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, other than an excluded 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 conditions set out in the third paragraph are satisfied in respect of the parties to the agreement and if the taxpayer encloses the documents described in the fourth paragraph with the fiscal

return the taxpayer is required to file under section 1000 for that year, or would be required to file if tax were payable under this Part by the taxpayer, an amount equal to 35% of the aggregate of”;

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

“The conditions to which the first paragraph refers in respect of the parties to the agreement referred to in that paragraph are as follows:

(a) the agreement must include at least two parties who are not public partners;

(b) at least two parties who are not public partners were dealing with each other at arm’s length throughout a year referred to in the first paragraph that ended after 13 March 2008; and

(c) no party who is not a public partner is related to a public partner throughout a year referred to in the first paragraph that ended after 13 March 2008.

“The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of the valid qualification certificate issued to the taxpayer by the Minister of Economic Development, Innovation and Export Trade for the purposes of this division.”

(2) Paragraph 1 of subsection 1 and paragraph 2 of subsection 1, when it enacts the third paragraph of section 1029.8.16.1.4 of the Act, apply in respect of an expenditure incurred after 13 March 2008 for scientific research and experimental development undertaken after that date as part of an agreement for which a certificate has been issued after that date. In addition, when the first paragraph of section 1029.8.16.1.4 of the Act applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, if applicable, under a contract entered into after that date, it is to be read as follows:

“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 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 and all the parties to the agreement are dealing at arm's length with each other, an amount equal to

(a) in the case of a contract entered into with an eligible public research centre within the meaning of paragraph *a.1* of section 1029.8.1, an eligible research consortium within the meaning of paragraph *a.1.1* of that section or an eligible university entity within the meaning of paragraph *f* of that section, any of the following amounts:

- i. the amount determined under subparagraph iii of subparagraph *b*, or
- ii. the amount determined under section 1029.7 in respect of the portion of a consideration described in subparagraph *c* or *g* of the first paragraph of that section; and

(b) in any other case, 35% of the aggregate of

- i. 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,

- ii. 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

- iii. 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.”

(3) Paragraph 2 of subsection 1, when it enacts the fourth paragraph of section 1029.8.16.1.4 of the Act, has effect from 14 March 2008.

211. (1) Section 1029.8.16.1.5 of the Act is amended

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

“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, other than an excluded 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 and who is not a public partner, 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 conditions set out in the third paragraph are satisfied in respect of the parties to the agreement and if the taxpayer encloses the documents described in the fourth paragraph 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, 35% of the taxpayer's share of an amount equal to the aggregate of”;

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

“The conditions to which the first paragraph refers in respect of the parties to the agreement referred to in that paragraph are as follows:

(a) the agreement must include at least two parties who are not public partners;

(b) at least two parties who are not public partners were dealing with each other at arm's length throughout a fiscal period referred to in the first paragraph that ended after 13 March 2008; and

(c) no party who is not a public partner is related to a public partner throughout a fiscal period referred to in the first paragraph that ended after 13 March 2008.

“The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of the valid qualification certificate issued by the Minister of Economic Development, Innovation and Export Trade for the purposes of this division.”

(2) Paragraph 1 of subsection 1 and paragraph 2 of subsection 1, when it enacts the third paragraph of section 1029.8.16.1.5 of the Act, apply in respect of an expenditure incurred after 13 March 2008 for scientific research and experimental development undertaken after that date as part of an agreement for which a certificate has been issued after that date. In addition, when the first paragraph of section 1029.8.16.1.5 of the Act applies in respect of an expenditure incurred after 23 March 2006 for scientific research and experimental development undertaken after that date and, if applicable, under a contract entered into after that date, it is to be read as follows:

“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 and who is neither a tax-exempt taxpayer within the meaning of paragraph *b.1* of section 1029.8.1 nor 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 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 and all the parties to the agreement are dealing at arm’s length with each other, an amount equal to

(*a*) in the case of a contract entered into with an eligible public research centre within the meaning of paragraph *a.1* of section 1029.8.1, an eligible research consortium within the meaning of paragraph *a.1.1* of that section, or an eligible university entity within the meaning of paragraph *f* of that section, any of the following amounts:

- i. the amount determined under subparagraph *iii* of subparagraph *b*, or
- ii. the amount determined under section 1029.8 in respect of the portion of a consideration described in subparagraph *c* or *g* of the first paragraph of that section; and

(*b*) in any other case, 35% of the taxpayer’s share of an amount equal to the aggregate of

- i. 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,
- ii. 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

iii. 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.”

(3) Paragraph 2 of subsection 1, when it enacts the fourth paragraph of section 1029.8.16.1.5 of the Act, has effect from 14 March 2008.

212. (1) Sections 1029.8.16.1.7 and 1029.8.16.1.8 of the Act are repealed.

(2) Subsection 1 has effect from 14 March 2008.

213. (1) Section 1029.8.16.1.9 of the Act is replaced by the following section:

“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 Minister of Economic Development, Innovation and Export Trade issued its last qualification certificate in respect of the agreement.”

(2) Subsection 1 has effect from 14 March 2008.

214. Section 1029.8.18 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, a taxpayer's share of the amount of a contract payment, government assistance or non-government assistance that the partnership has received, is entitled to receive or can reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership's fiscal period that ends in the taxpayer's taxation year.”

215. Section 1029.8.18.0.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, a taxpayer's share of the amount of a contract payment, government assistance or non-government assistance that the partnership has received, is entitled to receive or can reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership's fiscal period that ends in the taxpayer's taxation year.”

216. Section 1029.8.18.1.1 of the Act, amended by section 437 of chapter 5 of the statutes of 2009, is again amended by replacing subparagraph *i* of paragraph *b* by the following subparagraph:

“*i.* to be equal to the amount that, but for the assistance and if the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ended in the taxation year were the same as that for the partnership’s fiscal period that includes the particular time, 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, particular eligible fee or particular eligible fee balance corresponding to the assistance so repaid, and”.

217. Section 1029.8.18.1.3 of the Act is amended by replacing subparagraph *i* of paragraph *b* by the following subparagraph:

“*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 agreed proportion in respect of the taxpayer for the particular partnership’s fiscal period that ended in the taxation year were the same as that for the particular partnership’s fiscal period that includes the particular time, 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”.

218. (1) Section 1029.8.19.2 of the Act is amended

(1) by striking out the fourth and fifth paragraphs;

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

“Despite the third paragraph, if an expenditure for scientific research and experimental development is incurred or borne by an eligible public research centre, an eligible research consortium or an eligible university entity, within the meaning of any of paragraphs *a.1*, *a.1.1* and *f* of section 1029.8.1, in respect of scientific research and experimental development work undertaken by the centre, consortium or entity as part of a contract referred to in any of sections 1029.8.6, 1029.8.7, 1029.8.10, 1029.8.11, 1029.8.16.1.4 and 1029.8.16.1.5 entered into between a taxpayer or partnership and the centre, consortium or entity, the expenditure is deemed not to be a contribution referred to in the third paragraph.”;

(3) by replacing “incurring expenditures” in the ninth paragraph by “bearing expenditures”.

(2) Paragraph 1 of subsection 1 applies in respect of an expenditure incurred or borne after 13 March 2008 for scientific research and experimental development undertaken after that date.

(3) Paragraph 2 of subsection 1 applies in respect of an expenditure incurred or borne after 13 March 2008 for scientific research and experimental development undertaken after that date or, as the case may be, as part of an agreement for which a certificate has been issued after that date for the purposes of section 1029.8.16.1.4 or 1029.8.16.1.5 of the Act, or an agreement referred to in subparagraph i.2 of paragraph *b* of section 1029.8.16 of the Act for the purposes of section 1029.8.10 or 1029.8.11 of the Act.

219. Section 1029.8.21.24 of the Act is replaced by the following section:

“1029.8.21.24. For the purposes of section 1029.8.21.23, a qualified corporation’s share of a qualified expenditure incurred in a fiscal period by a qualified partnership of which the qualified corporation is a member is equal to the agreed proportion of the expenditure in respect of the qualified corporation for the fiscal period.”

220. Section 1029.8.21.25 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the amount of the assistance were equal to the product obtained by multiplying the amount of assistance otherwise determined by the reciprocal of the agreed proportion in respect of the corporation for the partnership’s fiscal period.”

221. Section 1029.8.21.27 of the Act is amended by replacing “the corporation’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” in the following provisions by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”:

— subparagraph ii of paragraph *a*;

— subparagraphs i and ii of paragraph *b*.

222. Section 1029.8.21.28 of the Act is amended

(1) by replacing subparagraph i of paragraph *a* by the following subparagraph:

“i. the aggregate determined under subparagraph *b* of the second paragraph of section 1029.8.21.17 were reduced, for the particular fiscal period, by the product obtained by multiplying any amount of such assistance so repaid at or before the end of the fiscal period of repayment by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment, and”;

(2) by replacing “the corporation’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” in the following provisions by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”:

- subparagraph ii of paragraph *a*;
- subparagraphs i and ii of paragraph *b*.

223. Section 1029.8.21.30 of the Act is amended by replacing subparagraph ii of paragraph *b* by the following subparagraph:

“ii. the product obtained by multiplying the amount of the benefit or advantage that the qualified corporation or a person with whom the qualified corporation 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 particular fiscal period, by the reciprocal of the agreed proportion in respect of the qualified corporation for the particular fiscal period.”

224. Division II.4.3 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.21.32 to 1029.8.21.51, is repealed.

225. (1) Section 1029.8.33.2 of the Act is amended, in the first paragraph,

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

““immigrant”, at a particular time during a qualified training period, means a person who at that time is

(*a*) a permanent resident within the meaning of subsection 1 of section 2 of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27);

(*b*) a temporary resident or a holder of a temporary resident permit within the meaning of the Immigration and Refugee Protection Act, who was resident in Canada during the 18-month period preceding that time; or

(*c*) a protected person within the meaning of the Immigration and Refugee Protection Act;”;

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

““disabled person”, at a particular time during a qualified training period, means a person in respect of whom subparagraphs *a* to *b.1* of the first paragraph of section 752.0.14 apply at that time;”.

(2) Subsection 1 applies in respect of an expenditure incurred after 13 March 2008 in relation to a training period that begins after that date.

226. (1) The Act is amended by inserting the following section after section 1029.8.33.4.2:

“1029.8.33.4.3. If the eligible trainee in respect of whom an amount is to be determined in accordance with section 1029.8.33.3 is a disabled person, the following rules apply:

(a) the amount of “\$600” in the fifth paragraph of section 1029.8.33.3 is to be replaced by an amount of “\$750” or, if section 1029.8.33.4.1 applies, the amount of “\$750” that, because of section 1029.8.33.4.1, replaces that amount of “\$600” is itself to be replaced by an amount of “\$1,050”; and

(b) the figure “10” in subparagraph *b* of the first paragraph of section 1029.8.33.4 is to be replaced by the figure “20” or, if section 1029.8.33.4.1 applies, the figure “20” that, because of section 1029.8.33.4.1, replaces that figure “10” is itself to be replaced by the figure “40”.”

(2) Subsection 1 applies in respect of an expenditure incurred after 13 March 2008 in relation to a training period that begins after that date.

227. Section 1029.8.33.7 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, an eligible taxpayer’s share of a qualified expenditure made by a qualified partnership of which the eligible taxpayer is a member is equal to the agreed proportion of the expenditure in respect of the eligible taxpayer for the partnership’s fiscal period that ends in the eligible taxpayer’s taxation year.”

228. Section 1029.8.33.7.1 of the Act is amended

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

“ $A \times B.$ ”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) *A* is the amount that would have been determined in respect of the particular qualified expenditure if, for the purposes of section 1029.8.33.3, the qualified partnership had in the particular fiscal period received the amount of assistance referred to in the first paragraph and the latter amount were multiplied by the reciprocal of the agreed proportion in respect of the eligible taxpayer for the qualified partnership’s particular fiscal period; and

“(b) B is the agreed proportion in respect of the eligible taxpayer for the qualified partnership’s particular fiscal period;”;

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

229. (1) Section 1029.8.33.7.2 of the Act is replaced by the following section:

“1029.8.33.7.2. For the purposes of sections 1029.8.33.6 and 1029.8.33.7, the following rules apply:

(a) if the eligible taxpayer referred to in either of those sections is a qualified corporation, the percentage of “15%” mentioned in the first paragraph of that section is to be replaced,

i. if the qualified expenditure is made in respect of an eligible trainee who is an immigrant or a disabled person, by a percentage of “40%” in respect of that expenditure, and

ii. in any other case, by a percentage of “30%”; and

(b) if the eligible taxpayer referred to in either of those sections is an individual (other than a tax-exempt individual) and the qualified expenditure is made in respect of an eligible trainee who is an immigrant or a disabled person, the percentage of “15%” mentioned in the first paragraph of that section is to be replaced, in respect of that expenditure, by a percentage of “20%”.

(2) Subsection 1 applies in respect of an expenditure incurred after 13 March 2008 in relation to a training period that begins after that date.

230. Section 1029.8.33.8 of the Act is amended

(1) by inserting “qualified” before “partnership” in subparagraphs i and ii of subparagraph *b* of the first paragraph;

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

“For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the eligible taxpayer’s share of the amount of the benefit or advantage that a partnership or a person other than a person referred to in subparagraph ii of that subparagraph *b* has obtained, is entitled to obtain or can reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the eligible taxpayer for the qualified partnership’s fiscal period that ends in the eligible taxpayer’s taxation year.”

231. (1) The Act is amended by inserting the following before Division II.5.2 of Chapter III.1 of Title III of Book IX of Part I:

“DIVISION II.5.1.1**“CREDIT FOR LABOUR TRAINING IN THE MANUFACTURING SECTOR**

“§1. — *Interpretation and general*

“1029.8.33.11.1. In this division,

“accredited instructor” means a training body or an instructor accredited by the Minister of Employment and Social Solidarity under the Act to promote workforce skills development and recognition (chapter D-8.3) or a regulation made under that Act;

“apparent payment” means an amount paid or payable by an eligible instructor for the use of premises, facilities or equipment, or for the supply of services, that may reasonably be considered to be included in an eligible training expenditure;

“eligibility period” means the period beginning on 24 November 2007 and ending on 31 December 2011;

“eligible activity” of an eligible employer means an activity of the employer that relates to the manufacturing sector and is described under code 31, 32 or 33 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;

“eligible employee” of an eligible employer for a taxation year or fiscal period means an employee of an establishment of the employer situated in Québec, other than an excluded employee at any time in that year or period, whose duties, for the year or period, consist primarily in carrying out or supervising duties attributable to an eligible activity;

“eligible employer” means a qualified corporation or a qualified partnership;

“eligible instructor” in respect of an eligible employer at any time means a recognized educational institution or accredited instructor, but does not include a person or partnership that is, at that time,

(a) an employee of the eligible employer;

(b) a specified shareholder, a specified member or a member, as the case may be, of the eligible employer;

(c) an employee, a specified shareholder or a specified member of a person with whom the eligible employer is not dealing at arm’s length;

(d) an employee or a member of a partnership with which the eligible employer is not dealing at arm’s length;

(e) an employee, a specified shareholder or a specified member of a person who is a specified shareholder, a specified member or a member, as the case may be, of the eligible employer;

(f) an employee, a specified shareholder or a specified member of a person who is a specified shareholder, a specified member or a member, as the case may be, of a person with whom the eligible employer is not dealing at arm's length;

(g) a member of a partnership that is a specified shareholder, a specified member or a member, as the case may be, of the eligible employer or of a person with whom the eligible employer is not dealing at arm's length; or

(h) an employee, a specified shareholder or a specified member of a corporation that carries on a personal services business, or an employee or a member of a partnership that carries on such a business, if a shareholder or a specified member of the corporation or a member of the partnership is both a specified shareholder or a specified member of the corporation or a member of the partnership, as the case may be, and

i. an employee, a specified shareholder or a specified member of the eligible employer or of a person with whom the eligible employer is not dealing at arm's length, or

ii. an employee, a specified shareholder or a specified member of a person or a member of a partnership that is a specified shareholder, a specified member or a member, as the case may be, of the eligible employer or of a person with whom the eligible employer is not dealing at arm's length;

“eligible training” in respect of an eligible employer means a course that relates to an eligible activity of the eligible employer and that is given by an eligible instructor, in respect of the employer, under a contract entered into after 23 November 2007 between the instructor and the employer, but does not include

(a) a seminar, convention, conference or other similar activity; or

(b) a course in respect of which any of the following conditions is met:

i. the course is required by a professional order governed by the Professional Code (chapter C-26) and is intended for a member of such an order or a person who is in the process of becoming such a member,

ii. the course is required by an employers' association or a union association, or a similar association, and is intended for a member of such an association or a person who is in the process of becoming such a member,

iii. the course is taken because the eligible employer is required to comply with a law or regulation,

iv. the main objective of the course is to increase an employee's skills regarding the negotiation or conclusion of contracts that concern the sale of a property or the provision of a service, and

v. the course is described in the definition of "eligible training" in the first paragraph of section 1029.8.33.11.11;

"eligible training expenditure" of an eligible employer for a taxation year or fiscal period means, subject to section 1029.8.33.11.2, the aggregate of all amounts each of which is an amount, incurred in the part of the eligibility period that is included in the year or period and determined in respect of an eligible employee of the eligible employer who participates in eligible training that begins in the eligibility period, equal to the total of

(a) the cost of the eligible training to the eligible employer or, if more than one person participates in the eligible training, the portion of that cost that may reasonably be attributed to the eligible employee's participation in that training; and

(b) the lesser of

i. the portion of the eligible employee's salary or wages that may reasonably be attributed to the period during which the eligible employee attends the eligible training, and

ii. 200% of the amount determined under paragraph *a*;

"excluded corporation" means a corporation that

(a) is exempt from tax for the year 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 for the year because of section 999.0.1; or

(b) would be exempt from tax for the year under section 985, but for section 192;

"excluded employee" of an eligible employer at a particular time means,

(a) if the employer is a corporation, an employee who is, at that time, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation;

(b) if the employer is a partnership, an employee who

i. is, at that time, a member of the partnership, or a specified shareholder or specified member of that member, or

ii. is not, at that time, dealing at arm's length with a member of the partnership, or with a specified shareholder or specified member of that member;

(c) an employee in respect of whom it may reasonably be considered that one of the purposes for which the employee works for the eligible employer would be to allow, but for this paragraph, the employer or a corporation that is a member of the employer to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.33.11.3 or 1029.8.33.11.4; and

(d) an employee in respect of whom it may reasonably be considered that the conditions of employment with the eligible employer have been changed mainly to allow, but for this paragraph, the employer or a corporation that is a member of the employer to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.33.11.3 or 1029.8.33.11.4, or to increase an amount that the employer or a corporation that is a member of the employer would be deemed, but for this paragraph, to have paid to the Minister under either of those sections in respect of the employee;

“qualified corporation” for a taxation year means a corporation, other than an excluded corporation, that, in the year, has an establishment in Québec where it carries on an eligible activity;

“qualified partnership” for a fiscal period means a partnership that, in that period, has an establishment in Québec where it carries on an eligible activity;

“recognized educational institution” means an educational institution that is

(a) a secondary-level or college-level educational institution under the authority of the Ministère de l'Éducation, du Loisir et du Sport;

(b) an educational institution accredited for purposes of subsidies under section 77 of the Act respecting private education (chapter E-9.1);

(c) an educational institution mentioned in the list established by the Minister of Education, Recreation and Sports under any of subparagraphs 1 to 3 of the first paragraph of section 56 of the Act respecting financial assistance for education expenses (chapter A-13.3); or

(d) an educational institution operated by a person holding a permit issued, for that educational institution, by the Minister of Education, Recreation and Sports under section 12 of the Act respecting private education, provided that it offers a vocational education or vocational training program referred to in Chapter I of that Act;

“salary or wages” means the income computed under Chapters I and II of Title II of Book III;

“specified member” of a corporation that is a cooperative at any time means a member having, directly or indirectly, at that time, at least 10% of the votes at a meeting of the members of the cooperative.

For the purposes of paragraph *a* of the definition of “eligible training expenditure” in the first paragraph, the cost of eligible training does not include the travel, meal or accommodation expenses incurred in respect of an eligible employee in order to allow that employee to attend the eligible training.

“1029.8.33.11.2. The eligible training expenditure of an eligible employer, for a taxation year or fiscal period, who is required to participate in workforce skills development in accordance with section 3 of the Act to promote workforce skills development and recognition (chapter D-8.3) for a calendar year that ends in the taxation year or fiscal period may not exceed an amount equal to the excess amount for the eligible employer that corresponds to the amount by which the amount that is, for the purposes of that Act, the total of the eligible employer’s eligible training expenditures for that calendar year, exceeds the total of

(a) the amount of the eligible employer’s minimum participation set for that calendar year under section 3 of that Act; and

(b) the amount of the eligible employer’s eligible training expenditure, within the meaning assigned by the first paragraph of section 1029.8.33.11.11, determined for the taxation year or fiscal period.

For the purposes of the first paragraph, an eligible employer who is an employer exempted from the application of Chapter II of the Act to promote workforce skills development and recognition, for a calendar year, under a regulation made under subparagraph 3 of the first paragraph of section 20 of that Act is deemed, for that calendar year, to be an employer who is required to participate in workforce skills development in accordance with section 3 of that Act.

“§2. — *Credits*

“1029.8.33.11.3. A qualified corporation that, in a taxation year, incurs an eligible training expenditure and encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the second paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to 30% of the amount of that expenditure, to the extent that that expenditure has been paid.

For the purpose of computing the payments that a corporation referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

“1029.8.33.11.4. If, in a fiscal period, a qualified partnership incurs an eligible training expenditure, each corporation, other than an excluded corporation, that is a member of that partnership at the end of the fiscal period and that encloses the prescribed form containing prescribed information with the fiscal return the corporation is required to file under section 1000 for the corporation’s taxation year in which the fiscal period ends is deemed, subject to the second paragraph, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to 30% of the corporation’s share of that expenditure, to the extent that that expenditure has been paid.

For the purpose of computing the payments that a corporation referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, for the corporation’s taxation year in which the fiscal period of the qualified partnership ends, the corporation is deemed to have paid to the Minister, on account of the aggregate of the corporation’s tax payable for the year under this Part and of the corporation’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.

For the purposes of the first paragraph, the corporation’s share of an eligible training expenditure incurred by a qualified partnership in a fiscal period is equal to the agreed proportion of the expenditure in respect of the corporation for the fiscal period.

“1029.8.33.11.5. For the purpose of computing the amount that is deemed to have been paid to the Minister by a corporation, for a taxation year, under section 1029.8.33.11.3 or 1029.8.33.11.4, the following rules apply:

(a) the amount of the corporation’s expenditure referred to in the first paragraph of section 1029.8.33.11.3 is to be reduced, if applicable, by the amount of any government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the corporation or, in the case of an apparent payment, a person with whom the corporation does not deal 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 taxation year; and

(b) the corporation’s share of the eligible training expenditure referred to in the first paragraph of section 1029.8.33.11.4 of a qualified partnership of which the corporation is a member, for a fiscal period of the partnership that ends in the corporation’s taxation year is to be reduced, if applicable,

i. by the corporation’s share of the amount of any government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the qualified partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of any government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the corporation or, in the case of an apparent payment, a person with whom the corporation does not deal at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph b of the first paragraph, the corporation’s share, for the qualified partnership’s fiscal period, of the amount of any government assistance, non-government assistance or apparent payment that the qualified partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“1029.8.33.11.6. If, in respect of an eligible training expenditure incurred by a qualified corporation in a taxation year or by a qualified partnership in a fiscal period, in relation to eligible training, 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 eligible training, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(a) for the purpose of computing the amount that is deemed to have been paid to the Minister, for the taxation year, by the qualified corporation under section 1029.8.33.11.3, the amount of the eligible training expenditure is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the qualified corporation's filing-due date for the taxation year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister under section 1029.8.33.11.4 by a corporation that is a member of the qualified partnership for the corporation's taxation year in which the fiscal period ends, the corporation's share of the eligible training expenditure is to be reduced, if applicable,

i. by the corporation's share of the amount of the benefit or advantage that a partnership or a person, other than a person referred to in subparagraph ii, has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of the benefit or advantage that the corporation or a person with whom it 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.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the corporation's share, for the qualified partnership's fiscal period, of the amount of the benefit or advantage that a partnership or a person has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“1029.8.33.11.7. If, before 1 January 2014, a corporation pays, in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *a* of the first paragraph of section 1029.8.33.11.5, an eligible training expenditure of the 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 taxation year under section 1029.8.33.11.3, the corporation is deemed, if the corporation encloses the prescribed form containing prescribed information with the fiscal return the corporation 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 the corporation would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.33.11.3, in respect of the eligible training expenditure, 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 subparagraph *a* of the first paragraph of section 1029.8.33.11.5, exceeds the aggregate of

(*a*) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.3 for the particular taxation year in respect of the eligible training expenditure; and

(*b*) any amount that the corporation 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.

“1029.8.33.11.8. If, before 1 January 2014, a partnership pays, in a fiscal period (in this section referred to as the “fiscal period of repayment”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.33.11.5, a corporation’s share of an eligible training expenditure of the partnership for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.4, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.33.11.4 for its taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(*a*) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.33.11.4, for its taxation year in which the particular fiscal period ends, in respect of the eligible training expenditure of the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(*b*) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

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 subparagraph *b* of the first paragraph of section 1029.8.33.11.5; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.33.11.9. If, before 1 January 2014, a corporation is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.33.11.5, its share of an eligible training expenditure of the partnership for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.4, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.33.11.4 for its taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.33.11.4 for its taxation year in which the particular fiscal period ends, in respect of the share, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

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 subparagraph *b* of the first paragraph of section 1029.8.33.11.5; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.33.11.10. For the purposes of sections 1029.8.33.11.7 to 1029.8.33.11.9, 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, because of section 1029.8.33.11.5, an eligible training expenditure or the share of a corporation that is a member of the partnership in such an expenditure, for the purpose of computing the amount that the corporation or the corporation that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.33.11.3 or 1029.8.33.11.4;

(b) was not received by the corporation or partnership; and

(c) ceased at the particular time to be an amount that the corporation or partnership could reasonably expect to receive.

“DIVISION II.5.1.2

“CREDIT FOR FRANCIZATION IN THE WORKPLACE

“§1. — *Interpretation and general*

“1029.8.33.11.11. In this division,

“accredited instructor” means a training body or an instructor accredited by the Minister of Employment and Social Solidarity under the Act to promote workforce skills development and recognition (chapter D-8.3) or a regulation made under that Act;

“apparent payment” means an amount paid or payable by an eligible instructor for the use of premises, facilities or equipment, or for the supply of services, that may reasonably be considered to be included in an eligible training expenditure;

“eligibility period” means the period beginning on 14 March 2008 and ending on 31 December 2011;

“eligible employee” of an eligible employer at a particular time in a taxation year or fiscal period means an individual who is, at that time, an employee, other than an excluded employee, of an establishment of the employer situated in Québec and an immigrant;

“eligible employer” means a qualified corporation or a qualified partnership;

“eligible instructor” in respect of an eligible employer at any time means a recognized educational institution or accredited instructor, but does not include a person or partnership that is, at that time,

(a) an employee of the eligible employer;

(b) a specified shareholder, a specified member or a member, as the case may be, of the eligible employer;

(c) an employee, a specified shareholder or a specified member of a person with whom the eligible employer is not dealing at arm’s length;

(d) an employee or a member of a partnership with which the eligible employer is not dealing at arm’s length;

(e) an employee, a specified shareholder or a specified member of a person who is a specified shareholder, a specified member or a member, as the case may be, of the eligible employer;

(f) an employee, a specified shareholder or a specified member of a person who is a specified shareholder, a specified member or a member, as the case may be, of a person with whom the eligible employer is not dealing at arm’s length;

(g) a member of a partnership that is a specified shareholder, a specified member or a member, as the case may be, of the eligible employer or of a person with whom the eligible employer is not dealing at arm’s length; or

(h) an employee, a specified shareholder or a specified member of a corporation that carries on a personal services business, or an employee or a member of a partnership that carries on such a business, if a shareholder or a specified member of the corporation or a member of the partnership is both a specified shareholder or a specified member of the corporation or a member of the partnership, as the case may be, and

i. an employee, a specified shareholder or a specified member of the eligible employer or of a person with whom the eligible employer is not dealing at arm’s length, or

ii. an employee, a specified shareholder or a specified member of a person or a member of a partnership that is a specified shareholder, a specified member or a member, as the case may be, of the eligible employer or of a person with whom the eligible employer is not dealing at arm’s length;

“eligible training” in respect of an eligible employer means a course designed to foster the francization of immigrants that is given by an eligible instructor, in respect of the employer, under a contract entered into after 13 March 2008 between the instructor and the employer, but does not include a course taken because the eligible employer is required to comply with a law or regulation;

“eligible training expenditure” of an eligible employer for a taxation year or fiscal period means, subject to section 1029.8.33.11.12, the aggregate of all amounts each of which is an amount, incurred in the part of the eligibility period that is included in the year or period and determined in respect of an eligible employee of the eligible employer who participates in eligible training that begins in the eligibility period, equal to the total of

(a) the cost of the eligible training to the eligible employer or, if more than one person participates in the eligible training, the portion of that cost that may reasonably be attributed to the eligible employee’s participation in that training; and

(b) the lesser of

i. the portion of the eligible employee’s salary or wages that may reasonably be attributed to the period during which the eligible employee attends the eligible training, and

ii. 200% of the amount determined under paragraph *a*;

“excluded corporation” means a corporation that

(a) is exempt from tax for the year 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 for the year because of section 999.0.1; or

(b) would be exempt from tax for the year under section 985, but for section 192;

“excluded employee” of an eligible employer at a particular time means,

(a) if the employer is a corporation, an employee who is, at that time, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation;

(b) if the employer is a partnership, an employee who

i. is, at that time, a member of the partnership, or a specified shareholder or specified member of that member, or

ii. is not, at that time, dealing at arm’s length with a member of the partnership, or with a specified shareholder or specified member of that member;

(c) an employee in respect of whom it may reasonably be considered that one of the purposes for which the employee works for the eligible employer would be to allow, but for this paragraph, the employer or a corporation that is a member of the employer to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.33.11.13 or 1029.8.33.11.14; and

(d) an employee in respect of whom it may reasonably be considered that the conditions of employment with the eligible employer have been changed mainly to allow, but for this paragraph, the employer or a corporation that is a member of the employer to be deemed to have paid, in respect of the employee, an amount to the Minister under section 1029.8.33.11.13 or 1029.8.33.11.14, or to increase an amount that the employer or a corporation that is a member of the employer would be deemed, but for this paragraph, to have paid to the Minister under either of those sections in respect of the employee;

“immigrant”, at any time of a taxation year or fiscal period, means a person who, at that time, is, within the meaning of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27),

(a) a permanent resident;

(b) a temporary resident or a holder of a temporary resident permit who was resident in Canada during the 18-month period preceding that time; or

(c) a protected person;

“qualified corporation” for a taxation year means a corporation, other than an excluded corporation, that, in the year, has an establishment in Québec;

“qualified partnership” for a fiscal period means a partnership that, in that period, has an establishment in Québec;

“recognized educational institution” means an educational institution that is

(a) a secondary-level or college-level educational institution under the authority of the Ministère de l'Éducation, du Loisir et du Sport;

(b) an educational institution accredited for purposes of subsidies under section 77 of the Act respecting private education (chapter E-9.1);

(c) an educational institution mentioned in the list established by the Minister of Education, Recreation and Sports under any of subparagraphs 1 to 3 of the first paragraph of section 56 of the Act respecting financial assistance for education expenses (chapter A-13.3); or

(d) an educational institution operated by a person holding a permit issued, for that educational institution, by the Minister of Education, Recreation and Sports under section 12 of the Act respecting private education, provided that it offers a vocational education or vocational training program referred to in Chapter I of that Act;

“salary or wages” means the income computed under Chapters I and II of Title II of Book III;

“specified member” of a corporation that is a cooperative at any time means a member having, directly or indirectly, at that time, at least 10% of the votes at a meeting of the members of the cooperative.

For the purposes of paragraph *a* of the definition of “eligible training expenditure” in the first paragraph, the cost of eligible training does not include the travel, meal or accommodation expenses incurred in respect of an eligible employee in order to allow that employee to attend the eligible training.

“1029.8.33.11.12. The eligible training expenditure of an eligible employer, for a taxation year or fiscal period, who is required to participate in workforce skills development in accordance with section 3 of the Act to promote workforce skills development and recognition (chapter D-8.3) for a calendar year that ends in the taxation year or fiscal period may not exceed an amount equal to the excess amount for the eligible employer that corresponds to the amount by which the amount that is, for the purposes of that Act, the total of the eligible employer’s eligible training expenditures for that calendar year, exceeds the amount of the eligible employer’s minimum participation set for that calendar year under section 3 of that Act.

For the purposes of the first paragraph, an eligible employer who is an employer exempted from the application of Chapter II of the Act to promote workforce skills development and recognition, for a calendar year, under a regulation made under subparagraph 3 of the first paragraph of section 20 of that Act is deemed, for that calendar year, to be an employer who is required to participate in workforce skills development in accordance with section 3 of that Act.

“§2. — *Credits*

“1029.8.33.11.13. A qualified corporation that, in a taxation year, incurs an eligible training expenditure and encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the second paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to 30% of the amount of that expenditure, to the extent that that expenditure has been paid.

For the purpose of computing the payments that a corporation referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(*a*) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(*b*) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

“1029.8.33.11.14. If, in a fiscal period, a qualified partnership incurs an eligible training expenditure, each corporation, other than an excluded corporation, that is a member of that partnership at the end of the fiscal period and that encloses the prescribed form containing prescribed information with the fiscal return the corporation is required to file under section 1000 for the corporation’s taxation year in which the fiscal period ends is deemed, subject to the second paragraph, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to 30% of the corporation’s share of that expenditure, to the extent that that expenditure has been paid.

For the purpose of computing the payments that a corporation referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, for the corporation’s taxation year in which the fiscal period of the qualified partnership ends, the corporation is deemed to have paid to the Minister, on account of the aggregate of the corporation’s tax payable for the year under this Part and of the corporation’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.

For the purposes of the first paragraph, the corporation's share of an eligible training expenditure incurred by a qualified partnership in a fiscal period is equal to the agreed proportion of the expenditure in respect of the corporation for the fiscal period.

“1029.8.33.11.15. For the purpose of computing the amount that is deemed to have been paid to the Minister by a corporation, for a taxation year, under section 1029.8.33.11.13 or 1029.8.33.11.14, the following rules apply:

(a) the amount of the corporation's expenditure referred to in the first paragraph of section 1029.8.33.11.13 is to be reduced, if applicable, by the amount of any government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the corporation or, in the case of an apparent payment, a person with whom the corporation does not deal 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 taxation year; and

(b) the corporation's share of the eligible training expenditure referred to in the first paragraph of section 1029.8.33.11.14 of a qualified partnership of which the corporation is a member, for a fiscal period of the partnership that ends in the corporation's taxation year is to be reduced, if applicable,

i. by the corporation's share of the amount of any government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the qualified partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of any government assistance, non-government assistance or apparent payment, attributable to the expenditure, that the corporation or, in the case of an apparent payment, a person with whom the corporation does not deal at arm's length has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph b of the first paragraph, the corporation's share, for the qualified partnership's fiscal period, of the amount of any government assistance, non-government assistance or apparent payment that the qualified partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“1029.8.33.11.16. If, in respect of an eligible training expenditure incurred by a qualified corporation in a taxation year or by a qualified partnership in a fiscal period in relation to eligible training, 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 eligible training, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(a) for the purpose of computing the amount that is deemed to have been paid to the Minister, for the taxation year, by the qualified corporation under section 1029.8.33.11.13, the amount of the eligible training expenditure is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the qualified corporation’s filing-due date for the taxation year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister under section 1029.8.33.11.14 by a corporation that is a member of the qualified partnership for the corporation’s taxation year in which the fiscal period ends, the corporation’s share of the eligible training expenditure is to be reduced, if applicable,

i. by the corporation’s share of the amount of the benefit or advantage that a partnership or a person, other than a person referred to in subparagraph ii, has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of the benefit or advantage that the corporation or a person with whom it does not deal at arm’s length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph b of the first paragraph, the corporation’s share, for the qualified partnership’s fiscal period, of the amount of the benefit or advantage that a partnership or a person has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“1029.8.33.11.17. If, before 1 January 2014, a corporation pays, in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph a of the first paragraph of section 1029.8.33.11.15, an eligible training expenditure of the 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 taxation year under

section 1029.8.33.11.13, the corporation is deemed, if the corporation encloses the prescribed form containing prescribed information with the fiscal return the corporation 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 the corporation would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.33.11.13, in respect of the eligible training expenditure, 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 subparagraph *a* of the first paragraph of section 1029.8.33.11.15, exceeds the aggregate of

(*a*) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.13 for the particular taxation year in respect of the eligible training expenditure; and

(*b*) any amount that the corporation 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.

“1029.8.33.11.18. If, before 1 January 2014, a partnership pays, in a fiscal period (in this section referred to as the “fiscal period of repayment”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.33.11.15, a corporation's share of an eligible training expenditure of the partnership for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.14, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation's balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.33.11.14 for its taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(*a*) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.33.11.14, for its taxation year in which the particular fiscal period ends, in respect of the eligible training expenditure of the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

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 subparagraph *b* of the first paragraph of section 1029.8.33.11.15; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.33.11.19. If, before 1 January 2014, a corporation is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.33.11.15, its share of an eligible training expenditure of the partnership for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.33.11.14, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister under section 1029.8.33.11.14 for its taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(a) the amount that the corporation would be deemed to have paid to the Minister under section 1029.8.33.11.14 for its taxation year in which the particular fiscal period ends, in respect of the share, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that

assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

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 subparagraph *b* of the first paragraph of section 1029.8.33.11.15; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.33.11.20. For the purposes of sections 1029.8.33.11.17 to 1029.8.33.11.19, 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, because of section 1029.8.33.11.15, an eligible training expenditure or the share of a corporation that is a member of the partnership in such an expenditure, for the purpose of computing the amount that the corporation or the corporation that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.33.11.13 or 1029.8.33.11.14;

(b) was not received by the corporation or partnership; and

(c) ceased at the particular time to be an amount that the corporation or partnership could reasonably expect to receive.”

(2) Subsection 1, when it enacts Division II.5.1.1 of Chapter III.1 of Title III of Book IX of Part I of this Act, has effect from 24 November 2007. However,

(1) when the definition of “eligible training” in the first paragraph of section 1029.8.33.11.1 of the Act applies before 14 March 2008, it reads without reference to subparagraph v of paragraph *b*; and

(2) when the first paragraph of section 1029.8.33.11.2 of the Act applies before 14 March 2008, it reads as follows:

“1029.8.33.11.2. The eligible training expenditure of an eligible employer, for a taxation year or fiscal period, who is required to participate in workforce skills development in accordance with section 3 of the Act to promote workforce skills development and recognition (chapter D-8.3) for a calendar year that ends in the taxation year or fiscal period may not exceed

an amount equal to the excess amount for the eligible employer that corresponds to the amount by which the amount that is, for the purposes of that Act, the total of the eligible employer's eligible training expenditures for that calendar year, exceeds the amount of the eligible employer's minimum participation set for that calendar year under section 3 of that Act."

(3) Subsection 1, when it enacts Division II.5.1.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, has effect from 14 March 2008.

232. Section 1029.8.33.14 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purposes of the first paragraph, a taxpayer's share of an amount is equal to the agreed proportion of the amount in respect of the taxpayer for the qualified partnership's fiscal period that ends in the taxpayer's taxation year."

233. Section 1029.8.34 of the Act is amended by replacing paragraph *a.3* of the definition of "qualified corporation" in the first paragraph by the following paragraph:

"(a.3) a corporation that, at any time in the year or during the 24 months preceding the year, is not dealing at arm's length with another corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission unless the corporation holds, for that year, a qualification certificate issued by the Société de développement des entreprises culturelles for the purposes of this division; or".

234. (1) Section 1029.8.35.2 of the Act is amended

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

"(a) 39.375%, in the case of any production in respect of which the Société de développement des entreprises culturelles has issued a certificate, for the purposes of this division, to the effect that the production qualifies for the increase applicable to certain French-language productions or to giant-screen films; and";

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

"(a) 45%, in the case of any production in respect of which the Société de développement des entreprises culturelles has issued a certificate, for the purposes of this division, to the effect that the production qualifies for the increase applicable to certain French-language productions or to giant-screen films; and".

(2) Subsection 1 has effect from 20 December 2007.

235. Section 1029.8.36.0.0.1 of the Act is amended by replacing “la calligraphie/grille/dactylo” in subparagraph iv of paragraph *a* of the definition of “service de doublage admissible” in the first paragraph in the French text by “la calligraphie/grille/dactylographie”.

236. (1) Section 1029.8.36.0.0.4 of the Act is amended, in the first paragraph,

(1) by inserting “, 500% or 400%, as the case may be,” after “100/11” in subparagraph iii of paragraph *a* of the definition of “qualified labour expenditure”;

(2) by replacing the definition of “qualified low-budget production” by the following definition:

““qualified low-budget production” for a taxation year means a property that is a production, other than a qualified production or an excluded production, in respect of which the Société de développement des entreprises culturelles certifies, on the advance ruling given or the certificate issued by it to a corporation in respect of the production, that the production qualifies as a low-budget production for the purposes of this division;”;

(3) by replacing paragraph *f* of the definition of “excluded corporation” by the following paragraph:

“(f) at any time in the year or during the 24 months preceding the year, related to another corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission unless the corporation holds, for that year, a qualification certificate issued by the Société de développement des entreprises culturelles for the purposes of this division;”.

(2) Paragraph 1 of subsection 1 has effect from 31 December 2004. However, when section 1029.8.36.0.0.4 of the Act applies before 21 December 2007, it is to be read as if “, 500% or 400%, as the case may be,” in subparagraph iii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph was replaced by “or 500%”.

237. (1) Section 1029.8.36.0.0.5 of the Act is amended by replacing subparagraph ii of subparagraph *a* of the first paragraph by the following subparagraph:

“ii. 11% of the portion of its qualified labour expenditure for the year in respect of the property, relating to a labour expenditure incurred in respect of the property before 31 December 2004, 20% of the portion of its qualified labour expenditure for the year in respect of the property, relating to a labour expenditure incurred in respect of the property after 30 December 2004 and before 21 December 2007, and 25% of the portion of its qualified labour

expenditure for the year in respect of the property, relating to a labour expenditure incurred in respect of the property after 20 December 2007; and”.

(2) Subsection 1 has effect from 21 December 2007.

238. (1) Section 1029.8.36.0.3.46 of the Act is amended

(1) by replacing the definition of “eligible activity” in the first paragraph by the following definition:

““eligible activity” of a corporation for a taxation year means an activity that the corporation carries on in the year and that is covered by the qualification certificate referred to in the first paragraph of section 1029.8.36.0.3.48 that Investissement Québec issues to the corporation for the year;”;

(2) by replacing “à l’effet” in the definition of “employé admissible” in the first paragraph in the French text by “certifiant”;

(3) by adding the following paragraph after paragraph *c* of the definition of “qualified corporation” in the first paragraph:

“(d) a corporation that has made an election under the fourth or fifth paragraph of section 1029.8.36.0.3.80 for the year or a preceding taxation year;”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) where an employer is a partnership, the partnership is deemed to be a corporation whose taxation year corresponds to the partnership’s fiscal period and all the voting shares in the capital stock of which are owned at the end of a calendar year by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s last fiscal period that ends at or before that time; and”.

(2) Paragraph 3 of subsection 1 has effect from 14 March 2008.

239. Section 1029.8.36.0.3.69.2 of the Act, enacted by section 444 of chapter 5 of the statutes of 2009, is amended by replacing paragraph *b* by the following paragraph:

“(b) if the vendor or purchaser is a partnership, the vendor or purchaser is deemed to be a corporation whose taxation year corresponds to its fiscal period and all the voting shares in the capital stock of which are owned at the particular time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes the particular time; and”.

240. (1) Section 1029.8.36.0.3.72 of the Act is amended by replacing the definition of “excluded corporation” in the first paragraph by the following definition:

““excluded corporation” for a taxation year means a corporation that

(a) is exempt from tax under Book VIII for the year;

(b) would be exempt from tax under section 985 for the year, but for section 192; or

(c) has made an election under the fourth or fifth paragraph of section 1029.8.36.0.3.80 for the year or a preceding taxation year;”.

(2) Subsection 1 has effect from 14 March 2008.

241. (1) The Act is amended by inserting the following after section 1029.8.36.0.3.78:

“DIVISION II.6.0.1.9

“CREDIT FOR THE DEVELOPMENT OF E-BUSINESS

“§1. — Interpretation and general

“1029.8.36.0.3.79. In this division,

“biotechnology development centre” has the meaning assigned by the first paragraph of section 771.1;

“eligibility period” of a corporation for a taxation year means the part of the year within the period that begins on 14 March 2008 and ends on 31 December 2015;

“eligible activity” of a corporation for a taxation year means an activity that the corporation carries on in the year and that is covered by the qualification certificate referred to in the first paragraph of section 1029.8.36.0.3.80 that Investissement Québec issues to the corporation for the year;

“eligible employee” of a corporation for all or part of a taxation year means an employee of the corporation, other than an excluded employee at any time in the year, who, in the year or part of the year, reports for work at an establishment of the corporation situated in Québec and in respect of whom a qualification certificate to the effect that the employee is an eligible employee for all or part of the year is issued to the corporation for the year by Investissement Québec for the purposes of this division;

“excluded corporation” for a taxation year means

(a) a corporation that is exempt from tax for the year under Book VIII; or

(b) a corporation that would be exempt from tax for the year under section 985, but for section 192;

“excluded employee” of a corporation at a particular time means an employee who, at that time, is a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of that corporation;

“qualified corporation” for a taxation year means a corporation, other than an excluded corporation, that, in the year, carries on a business in Québec and has an establishment in Québec;

“qualified wages” incurred by a qualified corporation in a taxation year in respect of an eligible employee for all or part of the taxation year means the lesser of

(a) the amount obtained by multiplying \$66,667 by the proportion that the number of days in the qualified corporation’s eligibility period for the year during which the employee qualifies as an eligible employee of the qualified corporation is of 365; and

(b) the amount by which the amount of the wages incurred by the qualified corporation in respect of the employee, in the qualified corporation’s eligibility period for the year, while the employee qualifies as an eligible employee of the qualified corporation, to the extent that that amount is paid, exceeds the aggregate of

i. the aggregate of all amounts each of which is an amount of government assistance or non-government assistance attributable to such wages that the qualified corporation has received, is entitled to receive or may reasonably expect to receive, on or before the qualified corporation’s filing-due date for the taxation year, and

ii. the aggregate of all amounts each of which is the amount of a benefit or advantage in respect of such wages, other than a benefit or advantage that may reasonably be attributed to work carried out by the eligible employee in connection with an eligible activity of the qualified corporation for the taxation year that a person or partnership has received, is entitled to receive or may reasonably expect to receive, on or before the qualified corporation’s filing-due date for that taxation year, whether in the form of a reimbursement, compensation, guarantee, in the form of proceeds of disposition of property which exceed the fair market value of the property, or in any other form or manner;

“specified member” of a corporation that is a cooperative, in a taxation year, means a member having, directly or indirectly, at any time in the year, at least 10% of the votes at a meeting of the members of the cooperative;

“wages” means the income computed under Chapters I and II of Title II of Book III.

For the purposes of the definition of “eligible employee” in the first paragraph,

(a) if, during all or part of a taxation year, an employee reports for work at an establishment of a qualified corporation situated in Québec and at an establishment of the qualified corporation situated outside Québec, the employee is, for that period, deemed

i. unless subparagraph ii applies, to report for work only at the establishment situated in Québec, or

ii. to report for work only at the establishment situated outside Québec if, during that period, the employee reports for work mainly at an establishment of the qualified corporation situated outside Québec; and

(b) if, during all or part of a taxation year, an employee is not required to report for work at an establishment of a qualified corporation and the employee’s wages in relation to that period are paid from such an establishment situated in Québec, the employee is deemed to report for work at that establishment if the duties performed by the employee during that period are performed mainly in Québec.

“§2. — *Credit*

“1029.8.36.0.3.80. A qualified corporation that holds, for a taxation year, a valid qualification certificate issued by Investissement Québec for the purposes of this division and that encloses with the fiscal return it is required to file for the year under section 1000 a copy of the certificate as well as the documents described in the third 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 that year under this Part, an amount equal to 30% of the aggregate of all amounts each of which is the qualified wages incurred by the corporation in the year in respect of an eligible employee for all or part of that year.

For the purpose of computing the payments that a corporation referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of the valid qualification certificate issued to the corporation for the year by Investissement Québec in respect of an eligible employee for the purposes of this division.

Despite the first paragraph, a corporation that is described in the sixth paragraph in relation to a taxation year, that made no election under this paragraph or under the fifth paragraph for a preceding taxation year and that is not required to make the election described in the fifth paragraph for the year, may be deemed to have paid to the Minister an amount determined under this section for the year only if the corporation so elects irrevocably for the year in the manner and within the time specified in the seventh paragraph.

Despite the first paragraph, if corporations are associated with each other in a taxation year, all those corporations together being referred to in this section as the “group of associated corporations” for the year, if a particular corporation that is a member of the group of associated corporations for the year holds a valid qualification certificate issued for the year by Investissement Québec for the purposes of this division, if at least one other corporation that is a member of the group for the year did not make the election under the fourth paragraph or under this paragraph for a preceding taxation year and if at least one corporation that is a member of the group of associated corporations for the year, other than the particular corporation, is a corporation described in the sixth paragraph in relation to that year, the particular corporation may be deemed to have paid to the Minister an amount determined under this section for the year only if all the corporations that are members of the group for the year jointly and irrevocably elect, in the manner and within the time specified in the eighth paragraph, that this section apply to the particular corporation for the year.

A corporation to which the fourth and fifth paragraphs refer, in relation to a particular taxation year, is

(a) a corporation that is deemed to have paid an amount to the Minister on account of its tax payable for a taxation year preceding the particular year under any of Divisions II.6.0.1.6, II.6.0.1.8 and II.6.0.3 or that is deemed, under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), to have made an overpayment to the Minister for that preceding year for the purposes of Division I of Chapter IV of that Act; or

(b) a corporation that carries on an eligible business in a biotechnology development centre in the particular year or that entered into a contract that qualifies as an eligible contract of the corporation for the year for the purposes of Division II.6.0.1.8.

A corporation makes the election under the fourth paragraph, in respect of a taxation year, by filing the prescribed form containing prescribed information with the Minister on or before the corporation's filing-due date for the year.

The corporations that are members of a group of associated corporations for a particular taxation year make the election under the fifth paragraph for the particular year by filing the prescribed form containing prescribed information with the Minister on or before the earliest of the filing-due dates of the members of the group for the year.

“1029.8.36.0.3.81. Subject to sections 1010 to 1011 and for the purposes of this division, if Investissement Québec replaces or revokes a certificate that was issued to a corporation for a taxation year, the following rules apply:

(a) a replaced certificate is null from the time it was issued or deemed issued and the new certificate is deemed to have been issued at that time for that taxation year; and

(b) a revoked certificate is null from the time the revocation becomes effective.

A 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 and non-government assistance*

“1029.8.36.0.3.82. If, before 1 January 2018, a corporation pays in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that was taken into account for the purpose of computing qualified wages incurred in a particular taxation year by the corporation in respect of an eligible employee and in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.80 for the particular taxation year, the corporation is deemed, if it encloses the prescribed form with the fiscal

return it is required to file for the repayment year under section 1000, to have paid to the Minister on its balance due-day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year in respect of the qualified wages under section 1029.8.36.0.3.80 if any amount of assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount determined under subparagraph *i* of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.79, exceeds the aggregate of

(a) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.80 for the particular year in respect of the qualified wages; and

(b) any amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this section in respect of an amount of repayment of that assistance.

“1029.8.36.0.3.83. For the purposes of section 1029.8.36.0.3.82, an amount of assistance is deemed to be repaid by a corporation in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, because of subparagraph *i* of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.79, the amount of the wages referred to in that paragraph *b*, for the purpose of computing qualified wages in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.3.80;

(b) was not received by the corporation; and

(c) ceased in the taxation year to be an amount that the corporation may reasonably expect to receive.”

(2) Subsection 1 has effect from 14 March 2008.

242. (1) Section 1029.8.36.0.17 of the Act is amended, in the first paragraph,

(1) by replacing “à l’effet” in the following provisions in the French text by “certifiant”:

— the definition of “employé admissible”;

— the definition of “employé déterminé”;

— paragraph *c* of the definition of “société déterminée”;

(2) by replacing the definition of “eligible facility” by the following definition:

““eligible facility” of a person in relation to a biotechnology development centre means a facility in respect of which a certificate was issued to the person by Investissement Québec for the purposes of this division;”;

(3) by adding the following subparagraph after subparagraph iv of paragraph *b* of the definition of “specified corporation”:

“v. a corporation that has made an election under the fourth or fifth paragraph of section 1029.8.36.0.3.80 for the year or a preceding taxation year; and”.

(2) Paragraph 3 of subsection 1 has effect from 14 March 2008.

243. Section 1029.8.36.0.46 of the Act is replaced by the following section:

“1029.8.36.0.46. For the purposes of sections 1029.8.36.0.44 and 1029.8.36.0.45, a corporation’s share of qualified wages incurred in a fiscal period by a partnership is equal to the agreed proportion of the qualified wages in respect of the corporation for the fiscal period.”

244. Section 1029.8.36.0.47 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the amount of the assistance were equal to the product obtained by multiplying the amount of assistance otherwise determined by the reciprocal of the agreed proportion in respect of the corporation for that fiscal period of the partnership.”

245. Section 1029.8.36.0.50 of the Act is amended by replacing “the corporation’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” in the following provisions by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”:

— subparagraph ii of paragraph *a*;

— subparagraphs i and ii of paragraph *b*.

246. Section 1029.8.36.0.51 of the Act is amended

(1) by replacing subparagraph i of paragraph *a* by the following subparagraph:

“i. the aggregate referred to in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.38 and determined with reference to section 1029.8.36.0.47, were reduced, for the particular fiscal period, by the product obtained by multiplying any amount of such assistance so repaid at or before the end of the fiscal period of repayment by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment, and”;

(2) by replacing “the corporation’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” in the following provisions by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”:

- subparagraph ii of paragraph *a*;
- subparagraphs i and ii of paragraph *b*.

247. Section 1029.8.36.0.53 of the Act is amended by replacing subparagraph ii of paragraph *b* by the following paragraph:

“ii. the product obtained by multiplying the amount of the benefit or advantage that the corporation or a person with whom the corporation 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 particular fiscal period, by the reciprocal of the agreed proportion in respect of the corporation for the particular partnership’s particular fiscal period.”

248. Section 1029.8.36.0.63 of the Act is replaced by the following section:

“1029.8.36.0.63. For the purposes of sections 1029.8.36.0.61 and 1029.8.36.0.62, a corporation’s share of a qualified brokerage expenditure incurred in a fiscal period by a partnership is equal to the agreed proportion of the qualified brokerage expenditure in respect of the corporation for the fiscal period.”

249. Section 1029.8.36.0.64 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the amount of the assistance were equal to the product obtained by multiplying the amount of assistance otherwise determined by the reciprocal of the agreed proportion in respect of the corporation for that fiscal period of the partnership.”

250. Section 1029.8.36.0.67 of the Act is amended by replacing “the corporation’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” in the following provisions by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”:

- subparagraph ii of paragraph *a*;
- subparagraphs i and ii of paragraph *b*.

251. Section 1029.8.36.0.68 of the Act is amended

(1) by replacing subparagraph i of paragraph *a* by the following subparagraph:

“i. the aggregate referred to in subparagraph 2 of any of subparagraphs i to iii of paragraph *b* of the definition of “qualified brokerage expenditure” in the first paragraph of section 1029.8.36.0.55 and determined with reference to section 1029.8.36.0.64, were reduced, for the particular fiscal period, by the product obtained by multiplying any amount of such assistance so repaid at or before the end of the fiscal period of repayment by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment, and”;

(2) by replacing “the corporation’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” in the following provisions by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”:

- subparagraph ii of paragraph *a*;
- subparagraphs i and ii of paragraph *b*.

252. Section 1029.8.36.0.70 of the Act is amended by replacing subparagraph ii of paragraph *b* by the following subparagraph:

“ii. the product obtained by multiplying the amount of the benefit or advantage that the corporation or a person with whom the corporation 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 particular fiscal period, by the reciprocal of the agreed proportion in respect of the corporation for the particular partnership’s particular fiscal period.”

253. Section 1029.8.36.0.74 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, a corporation’s share of the acquisition costs incurred or rental expenses paid by a partnership in a fiscal period is equal to the agreed proportion of the costs in respect of the corporation for that fiscal period.”

254. Section 1029.8.36.0.75 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the share, for a fiscal period of a partnership, of a corporation that is a member of that partnership of the aggregate of all amounts each of which is an amount of any government assistance or non-government assistance that the partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the aggregate in respect of the corporation for that fiscal period.”

255. Section 1029.8.36.0.78 of the Act is amended by replacing “the corporation’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” in the following provisions by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”:

- subparagraph *ii* of paragraph *a*;
- subparagraphs *i* and *ii* of paragraph *b*.

256. Section 1029.8.36.0.79 of the Act is amended by replacing “the corporation’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” in the following provisions by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”:

- subparagraph *ii* of paragraph *a*;
- subparagraphs *i* and *ii* of paragraph *b*.

257. Section 1029.8.36.0.82 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the share, for a fiscal period of a partnership, of a corporation that is a member of that partnership of the amount of the benefit or advantage that the partnership or a person referred to in that subparagraph *i* has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the corporation for that fiscal period.”

258. Section 1029.8.36.6 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) a qualified corporation’s share of an expenditure incurred by a qualified partnership of which the qualified corporation is a member is equal to the agreed proportion of the expenditure in respect of the qualified corporation for the partnership’s fiscal period that ends in its taxation year.”

259. Section 1029.8.36.7.1 of the Act is amended by replacing subparagraph *c* of the third paragraph by the following subparagraph:

“(c) a qualified corporation’s share of wages incurred by a qualified partnership of which the qualified corporation is a member is equal to the agreed proportion of the wages in respect of the qualified corporation for the partnership’s fiscal period that ends in its taxation year.”

260. Section 1029.8.36.18 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraphs *c* and *d* of the first paragraph, the qualified corporation’s share of the amount of any contract payment, government assistance, non-government assistance or apparent payment that the qualified partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the qualified corporation for the partnership’s fiscal period that ends in its taxation year.”

261. Section 1029.8.36.18.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the qualified corporation’s share of the amount of any contract payment, government assistance or non-government assistance that the qualified partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the qualified corporation for the partnership’s fiscal period that ends in its taxation year.”

262. Section 1029.8.36.18.2 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the qualified corporation’s share of the amount of the benefit or advantage that a partnership or person has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the qualified corporation for the qualified partnership’s fiscal period that ends in its taxation year.”

263. Section 1029.8.36.18.3 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the qualified corporation’s share of the amount of the benefit or advantage that a partnership or person has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the qualified corporation for the qualified partnership’s fiscal period that ends in its taxation year.”

264. Section 1029.8.36.21 of the Act is amended

(1) by replacing “the corporation’s share of the income or loss of the qualified partnership for the particular fiscal period and the qualified partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.”

265. Section 1029.8.36.22 of the Act is amended

(1) by replacing “the qualified corporation’s share of the income or loss of the qualified partnership for the particular fiscal period and the qualified partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the qualified corporation for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the qualified corporation for the particular fiscal period were the same as that for the fiscal period of repayment.”

266. Section 1029.8.36.23.1 of the Act is amended

(1) by replacing “the qualified corporation’s share of the income or loss of the qualified partnership for the particular fiscal period and the qualified partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraphs *a* and *b* of the first paragraph

by “the agreed proportion in respect of the qualified corporation for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the qualified corporation for the particular fiscal period were the same as that for the fiscal period of repayment.”

267. Section 1029.8.36.23.2 of the Act is amended

(1) by replacing “the qualified corporation’s share of the income or loss of the qualified partnership for the particular fiscal period and the qualified partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the qualified corporation for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the qualified corporation for the particular fiscal period were the same as that for the fiscal period of repayment.”

268. Section 1029.8.36.53.10 of the Act is amended by replacing the third paragraph by the following paragraph:

“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 agreed proportion of the amount in respect of the member for that fiscal period.”

269. Section 1029.8.36.53.18 of the Act is amended

(1) by replacing “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” in subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment.”

270. Section 1029.8.36.53.19 of the Act is amended

(1) by replacing “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” in subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment.”

271. Section 1029.8.36.54 of the Act is amended by replacing the definition of “eligible vessel” in the first paragraph by the following definition:

““eligible vessel” of a qualified corporation means a vessel constructed or converted in Québec by the corporation under a project in respect of which the Minister of Economic Development, Innovation and Export Trade has issued a qualification certificate, for the purposes of this division, attesting that the vessel will be a prototype vessel, or the first, second or third vessel constructed or converted, as the case may be, as part of a production run;”.

272. Section 1029.8.36.59.3 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, a taxpayer’s share of the property taxes for a fiscal period of a partnership of which the taxpayer is a member is equal to the agreed proportion of the property taxes in respect of the taxpayer for the fiscal period.”

273. Section 1029.8.36.59.4 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, a taxpayer’s share of an amount of government assistance or non-government assistance that the partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership’s fiscal period that ends in the taxpayer’s taxation year.”

274. (1) Section 1029.8.36.59.12 of the Act is amended by replacing “section 57” in the definition of “annual forest management plan” by “section 59”.

(2) Subsection 1 has effect from 12 March 2003.

275. Section 1029.8.36.59.14 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, a qualified corporation’s share of an amount for a fiscal period of a qualified partnership is equal to the agreed proportion of the amount in respect of the qualified corporation for the partnership’s fiscal period.”

276. Section 1029.8.36.59.15 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, a qualified corporation’s share of an amount for a fiscal period of a qualified partnership is equal to the agreed proportion of the amount in respect of the qualified corporation for the partnership’s fiscal period.”

277. Section 1029.8.36.59.17 of the Act is amended

(1) by replacing “the corporation’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” in subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.”

278. Section 1029.8.36.59.18 of the Act is amended

(1) by replacing “the corporation’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” in subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.”

279. Section 1029.8.36.59.20 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the share, for a fiscal period of a qualified partnership, of a qualified corporation that is a member of the qualified partnership of the amount of the benefit or advantage that the partnership, or a person referred to in that subparagraph *i*, has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the qualified corporation for the fiscal period.”

280. Section 1029.8.36.59.22 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) a qualified partnership is deemed to be a corporation whose taxation year corresponds to the partnership’s fiscal period and all the voting shares in the capital stock of which are owned at the particular time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes the particular time; and”.

281. Section 1029.8.36.59.25 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, a taxpayer’s share of an amount incurred by a partnership in a fiscal period is equal to the agreed proportion of the amount in respect of the taxpayer for the fiscal period.”

282. Section 1029.8.36.59.26 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the amount of the assistance were equal to the product obtained by multiplying the amount of assistance otherwise determined by the reciprocal of the agreed proportion in respect of the taxpayer for that fiscal period of the partnership.”

283. Section 1029.8.36.59.28 of the Act is amended by replacing “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” wherever it appears by “the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment”.

284. Section 1029.8.36.59.29 of the Act is amended

(1) by replacing “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” in the following provisions by “the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment”:

— subparagraphs *a* and *b* of the first paragraph;

— subparagraph *b* of the second paragraph;

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

“(a) the aggregate referred to in paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.59.21 and determined with reference to section 1029.8.36.59.26, were reduced, for the particular fiscal period, by the product obtained by multiplying any amount of such assistance so repaid at or before the end of the fiscal period of repayment by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment; and”.

285. Section 1029.8.36.59.31 of the Act is amended by replacing subparagraph ii of paragraph *b* by the following subparagraph:

“ii. the product obtained by multiplying the amount of the benefit or advantage that the eligible taxpayer or a person with whom the eligible 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 particular fiscal period, by the reciprocal of the agreed proportion in respect of the eligible taxpayer for the particular fiscal period.”

286. (1) Section 1029.8.36.72.82.1 of the Act is amended

(1) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

““eligibility period” of a corporation means, subject to the third and sixth paragraphs, the period that begins on 1 January of the first calendar year referred to in the first unrevoked qualification certificate issued to the corporation or deemed obtained by it, in relation to a recognized business, for the purposes of this division or any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6, and that ends on 31 December 2010;”;

(2) by replacing the definition of “base period” in the first paragraph by the following definition:

““base period” of a corporation means, subject to the fourth and sixth paragraphs, the calendar year preceding the calendar year in which the corporation’s eligibility period begins;”;

(3) by inserting the following paragraph after paragraph *a* of the definition of “eligible region” in the first paragraph:

“(a.1) in respect of a recognized business whose activities described in a qualification certificate issued for the purposes of this division are manufacturing or processing activities, other than those referred to in any of paragraphs *a* and *b* to *d*, included in the group described under code 31, 32 or 33 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada, or activities related to such manufacturing or processing activities, the administrative region referred to in subparagraph iii of paragraph *b* and described in the Order in Council, as amended, referred to in that paragraph *b*”;

(4) by replacing the definition of “designated region” in the first paragraph by the following definition:

““designated region” of a corporation means, subject to the sixth paragraph, the Saguenay–Lac-Saint-Jean region, the eligible region or the resource region where it carries on a recognized business;”;

(5) by adding the following paragraphs after paragraph *l.1* of the definition of “eligible repayment of assistance” in the first paragraph:

“(m) where the qualified corporation pays in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.6 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.2 that relates to a calendar year preceding the calendar year ending in the taxation year, the amount by which the particular amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the qualified corporation, in respect of such an amount of assistance, as repayment in the taxation year or a preceding taxation year, exceeds the aggregate of

i. the particular amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.2 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a taxation year preceding the taxation year under this paragraph in relation to a repayment of assistance;

“(n) where a corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.6 that reduced the amount of the salary or wages paid by the corporation to an

employee, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.3 that relates to a calendar year preceding the calendar year in relation to the qualified corporation at the end of which the qualified corporation was not associated with any other qualified corporation that was carrying on a recognized business for its taxation year in which the preceding calendar year ended, the amount by which the particular amount that would have been determined under that subparagraph *a* in respect of the qualified corporation in relation to the preceding calendar year if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, exceeds the aggregate of

i. the particular amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.3 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph in relation to a repayment of assistance; and

“(o) where a qualified corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.72.82.6 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the excess amount referred to in subparagraph *a* or *c* of the first paragraph of section 1029.8.36.72.82.4 determined, in respect of a calendar year preceding the calendar year, in relation to all of the corporations that were associated with each other at the end of that preceding calendar year and with which the qualified corporation was associated at that time, the amount by which the particular amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.3 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of subparagraph *a* or *c* of the first paragraph of section 1029.8.36.72.82.4 in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the calendar year or a preceding calendar year, and if the amount determined pursuant to section 1029.8.36.72.82.4 had been attributed to a qualified corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, exceeds the aggregate of

i. the particular amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.3 in respect of the qualified corporation in relation to the preceding calendar year, and

ii. the aggregate of all amounts determined for a calendar year preceding the calendar year under this paragraph in relation to a repayment of assistance;”;

(6) by replacing the third paragraph by the following paragraph:

“If Investissement Québec does not issue in the eligibility period of a corporation, in relation to a particular calendar year, a qualification certificate in respect of a recognized business, because of a major unforeseen event affecting the corporation, any qualification certificate issued to the corporation, in relation to the recognized business, in respect of a calendar year preceding the particular calendar year, for the purposes of this division or of any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6, is, for the purpose of determining the eligibility period of the corporation from the calendar year in respect of which a new qualification certificate is issued in respect of the recognized business, deemed cancelled, unless the new qualification certificate certifies that the corporation has resumed carrying on the recognized business in a municipality more than 40 kilometres away from the municipality in which the recognized business was carried on before the major unforeseen event occurred.”;

(7) by adding the following paragraph after the fifth paragraph:

“For the purposes of this division and for the purpose of determining the amount that a qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, the following rules apply:

(a) the definition of “eligibility period” in the first paragraph is to be read as if “31 December 2010” was replaced by “31 December 2015”;

(b) if the qualified corporation carried on a recognized business before 1 April 2008, the definition of “base period” in the first paragraph is to be read as if “the calendar year preceding the calendar year in which the corporation’s eligibility period begins” was replaced by

i. “the calendar year preceding the calendar year in respect of which the election described in section 1029.8.36.72.82.3.1 is made for the first time by the corporation”, if the qualified corporation has made an election under section 1029.8.36.72.82.3.1 for a taxation year in which any of the calendar years 2008 to 2010 ends, and

ii. “the calendar year 2010”, if the qualified corporation has not made an election under section 1029.8.36.72.82.3.1 for a taxation year in which any of the calendar years 2008 to 2010 ends; and

(c) the definition of “designated region” in the first paragraph is to be read as follows:

““designated region” of a corporation means the Saguenay–Lac-Saint-Jean region or the eligible region where it carries on a recognized business;”.

(2) Subsection 1 has effect from 1 January 2008.

287. (1) The Act is amended by inserting the following sections after section 1029.8.36.72.82.3:

“1029.8.36.72.82.3.1. No corporation may be deemed to have paid an amount to the Minister in accordance with section 1029.8.36.72.82.2 or 1029.8.36.72.82.3 for a taxation year in which any of the calendar years 2007 to 2010 ends if the corporation has elected irrevocably to avail itself of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 or Division II.6.14.2 for the year or a preceding taxation year.

A corporation that has not already made the election described in the first paragraph and that is not required to make that election for a taxation year in the manner described in the third paragraph shall make the election for the year by filing with the Minister the prescribed form containing prescribed information on or before the corporation’s filing-due date for the year.

A particular corporation that is associated, in a taxation year, with one or more other corporations (in this paragraph together referred to as the “group of associated corporations”) for the year, at least one of which, other than the particular corporation, has not made an election under the second paragraph or this paragraph for a preceding taxation year and at least one of which, other than the particular corporation, is described in the fourth paragraph for the year, shall make the election described in the first paragraph for the year by filing with the Minister, jointly with the other corporations that are members of the group of associated corporations, the prescribed form containing prescribed information on or before the earliest of the filing-due dates of the corporations that are members of the group for the year.

A corporation to which the third paragraph refers for a taxation year is

(a) a corporation that carried on a recognized business before 1 April 2008; or

(b) a corporation that, for the purposes of Division II.6.14.2, is a qualified corporation for the year that has acquired qualified property or that is a member of a qualified partnership that has acquired such property.

“1029.8.36.72.82.3.2. A qualified corporation that is not associated with any other corporation at the end of a calendar year within the qualified corporation’s eligibility period and that encloses the documents described in the fifth paragraph with the fiscal return it is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the second and third paragraphs, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal, if the calendar year is the year 2008 or a subsequent year, to 20% of the aggregate of

(a) the lesser of

i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is,

(1) except in respect of a corporation that results from an amalgamation, an amount equal to zero, if, at no time in its base period, the corporation carried on a business in Québec in the sectors of activity described in a qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of a recognized business, and

(2) in any other case, the aggregate of all amounts each of which is the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, for which the employee is an eligible employee, and

ii. the amount by which the qualified corporation's eligible amount for the calendar year exceeds the qualified corporation's base amount; and

(b) the qualified corporation's eligible repayment of assistance for the taxation year, except the portion of the repayment that may reasonably be attributed to an amount referred to in any of paragraphs *g* to *i* of the definition of "eligible repayment of assistance" in the first paragraph of section 1029.8.36.72.82.1 or any of paragraphs *j*, *k* and *l* of that definition to the extent that the assistance relates to the carrying on of a recognized business in a resource region.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the qualified corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable under this Part, for a particular taxation year that is subsequent to the taxation year in which the first calendar year within the qualified corporation's eligibility period ends, and of its tax payable for the particular taxation year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the particular amount that is the lesser of the amount determined under the first paragraph for the taxation year preceding the particular taxation year and the amount determined under that paragraph for the particular taxation year exceeds the aggregate of all amounts each of which is the portion of the particular amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the particular taxation year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under this division, to have been paid to the Minister on that date, for the purpose of computing that payment.

The first paragraph applies, for a taxation year, to a particular corporation that carried on a recognized business before 1 April 2008 or that is associated in the year with one or more other corporations (in this paragraph together referred to as the “group of associated corporations”) for the year, of which, in addition to the particular corporation, a corporation described in the fourth paragraph for the year is a member for the year, only if the particular corporation or the corporations that are members of the group of associated corporations for the year have elected to avail themselves of this section, section 1029.8.36.72.82.3.3 or Division II.6.14.2 for the year or a preceding taxation year, in accordance with section 1029.8.36.72.82.3.1.

A corporation to which the third paragraph refers for a taxation year is

(a) a corporation that carried on a recognized business before 1 April 2008; or

(b) a corporation that, for the purposes of Division II.6.14.2, is a qualified corporation for the year that has acquired qualified property or that is a member of a qualified partnership that has acquired such property.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of all unrevoked certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business that it carries on and its eligible employees.

“1029.8.36.72.82.3.3. A qualified corporation that is associated with one or more other corporations at the end of a calendar year within the qualified corporation’s eligibility period and that encloses the documents described in the sixth paragraph with the fiscal return it is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the third and fourth paragraphs, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal, if the calendar year is the year 2008 or a subsequent year, to 20% of the aggregate of

(a) subject to the second paragraph, the least of

i. the amount by which the aggregate of all amounts each of which is the salary or wages paid by the qualified corporation to an employee in respect of a pay period, within the calendar year, for which the employee is an eligible employee exceeds the aggregate of all amounts each of which is,

(1) except in respect of a corporation that results from an amalgamation, an amount equal to zero, if, at no time in its base period, the corporation carried on a business in Québec in the sectors of activity described in a qualification certificate issued, for the purposes of this division, to the corporation for the year in respect of a recognized business, and

(2) in any other case, the aggregate of all amounts each of which is the salary or wages that were paid by the corporation to an employee in respect of a pay period, within its base period, for which the employee is an eligible employee,

ii. the amount by which the aggregate of the qualified corporation's eligible amount for the calendar year and the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee in respect of a pay period, within the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the other corporation that are described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business, exceeds the total of

(1) the qualified corporation's base amount, and

(2) the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee in respect of a pay period, within the qualified corporation's base period, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the other corporation that are described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business, and

iii. the amount by which the qualified corporation's eligible amount for the calendar year exceeds the qualified corporation's base amount; and

(b) the qualified corporation's eligible repayment of assistance for the taxation year, except the portion of the repayment that may reasonably be attributed to an amount referred to in any of paragraphs *g* to *i* of the definition of "eligible repayment of assistance" in the first paragraph of section 1029.8.36.72.82.1 or in any of paragraphs *j*, *k* and *l* of that definition to the extent that the assistance relates to the carrying on of a recognized business in a resource region.

If the qualified corporation referred to in the first paragraph is associated, at the end of the calendar year, with at least one other qualified corporation carrying on a recognized business in the taxation year in which the calendar

year ends, the amount determined under subparagraph *a* of the first paragraph, in respect of the calendar year, may not exceed the amount that is attributed to it in respect of that year pursuant to the agreement referred to in section 1029.8.36.72.82.4.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the qualified corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable under this Part, for a particular taxation year that is subsequent to the taxation year in which the first calendar year within the qualified corporation's eligibility period ends, and of its tax payable for the particular taxation year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(*a*) the amount by which the particular amount that is the lesser of the amount determined under the first paragraph for the taxation year preceding the particular taxation year and the amount determined under that paragraph for the particular taxation year exceeds the aggregate of all amounts each of which is the portion of the particular amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the particular taxation year but before that date; and

(*b*) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under this division, to have been paid to the Minister on that date, for the purpose of computing that payment.

The first paragraph applies, for a taxation year, to a particular corporation that carried on a recognized business before 1 April 2008 or that is associated in the year with one or more other corporations (in this paragraph together referred to as the "group of associated corporations") for the year, of which, in addition to the particular corporation, a corporation described in the fifth paragraph for the year is a member for the year, only if the particular corporation or the corporations that are members of the group of associated corporations for the year have elected to avail themselves of this section, section 1029.8.36.72.82.3.2 or Division II.6.14.2 for the year or a preceding taxation year, in accordance with section 1029.8.36.72.82.3.1.

A corporation to which the fourth paragraph refers for a taxation year is

(*a*) a corporation that carried on a recognized business before 1 April 2008; or

(*b*) a corporation that, for the purposes of Division II.6.14.2, is a qualified corporation for the year that has acquired qualified property or that is a member of a qualified partnership that has acquired such property.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information;

(b) a copy of all unrevoked certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees; and

(c) if the second paragraph applies, the agreement referred to in section 1029.8.36.72.82.4 filed in prescribed form.”

(2) Subsection 1 has effect from 1 January 2008.

288. (1) Section 1029.8.36.72.82.4 of the Act is amended by replacing “refers” in the portion of the first paragraph before subparagraph *a* by “and the second paragraph of section 1029.8.36.72.82.3.3 refer”.

(2) Subsection 1 has effect from 1 January 2008.

289. (1) Section 1029.8.36.72.82.5 of the Act is replaced by the following section:

“1029.8.36.72.82.5. If the aggregate of the amounts attributed, in respect of a calendar year, in an agreement referred to in subparagraph *a* or *b* of the second paragraph of section 1029.8.36.72.82.3 or in the second paragraph of section 1029.8.36.72.82.3.3 and entered into with the qualified corporations that are carrying on, in that calendar year, a recognized business and that are associated with each other at the end of that calendar year exceeds the particular amount that is the least of the amounts determined for that calendar year in respect of those corporations under any of subparagraphs *a* to *c* of the first paragraph of section 1029.8.36.72.82.4 or under any of paragraphs *a* to *c* of section 1029.8.36.72.82.4.1, as the case may be, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3, as the case may be, to be equal to the proportion of the particular amount that the amount attributed for the calendar year to that corporation in the agreement is of the aggregate of all amounts attributed for the calendar year in the agreement.”

(2) Subsection 1 has effect from 1 January 2008. In addition, when section 1029.8.36.72.82.5 of the Act has effect after 31 December 2003 and before 1 January 2008, it is to be read as if “first paragraph of section 1029.8.36.72.82.3” was replaced by “second paragraph of section 1029.8.36.72.82.3”.

290. (1) Section 1029.8.36.72.82.6 of the Act is amended

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

“1029.8.36.72.82.6. For the purpose of computing the amount that is deemed to have been paid to the Minister by a qualified corporation, for a particular taxation year, under any of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3, the following rules apply, subject to the second and third paragraphs:

(a) the amount of the salaries or wages referred to in the definitions of “base amount” and “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, in subparagraph i of subparagraphs *a* and *a.1* of the first paragraph of section 1029.8.36.72.82.2 or 1029.8.36.72.82.3 or in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 and paid by the qualified corporation, and the amount of the salaries or wages referred to in subparagraph ii of subparagraphs *a* and *a.1* of the first paragraph of section 1029.8.36.72.82.3 or in subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.3 and paid by a corporation associated with the qualified corporation are to be reduced, if applicable,”;

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

“The aggregate of the amounts referred to in the first paragraph that reduced the amount of the salaries or wages paid by the qualified corporation or a corporation associated with it, in respect of a pay period within the qualified corporation’s base period, and determined for the purpose of computing the particular amount referred to in subparagraph *a* of the first paragraph of any of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3, in relation to the qualified corporation, for a calendar year ending in a taxation year, may not exceed the aggregate of the amounts referred to in that first paragraph that reduced the amount of the salaries or wages paid by the qualified corporation or the corporation associated with it, as the case may be, in respect of a pay period within the calendar year, and determined for the purpose of computing the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, as the case may be, in relation to the qualified corporation, for that calendar year.”

(2) Subsection 1 has effect from 1 January 2008.

291. Section 1029.8.36.72.82.6.1 of the Act, enacted by section 445 of chapter 5 of the statutes of 2009, is amended

(1) by replacing “or 2009” in the portion before paragraph *a* by “, 2009 or 2010”;

(2) by adding the following paragraph after paragraph *b*:

“(c) 94% of that amount if the calendar year is the year 2010”.

292. (1) Section 1029.8.36.72.82.7 of the Act is amended by replacing subparagraph i of paragraph *a* by the following subparagraph:

“i. in the case of assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.6, the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under subparagraph *a* or *a.1* of the first paragraph of section 1029.8.36.72.82.2 or 1029.8.36.72.82.3 or under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, or”.

(2) Subsection 1 has effect from 1 January 2008.

293. (1) Section 1029.8.36.72.82.10 of the Act, amended by section 446 of chapter 5 of the statutes of 2009, is again amended, in the first paragraph,

(1) by replacing the portion of subparagraph i of subparagraph *a* before the formula by the following:

“i. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period, for which the employee is an eligible employee, is deemed, for the purposes of subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3 and subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.4, to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula”;

(2) by replacing “of section 1029.8.36.72.82.2, subparagraph 2 of subparagraph i of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3” in subparagraph i.1 of subparagraph *a* by “of sections 1029.8.36.72.82.2 and 1029.8.36.72.82.3”;

(3) by replacing the portion of subparagraph i of subparagraph *b* before the formula by the following:

“i. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 or in subparagraph ii of subparagraph *c* of the first paragraph of section 1029.8.36.72.82.4, determined in respect of the vendor, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph i exceeds the amount determined by the formula”;

(4) by replacing “section 1029.8.36.72.82.2, subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3” in subparagraph i of subparagraph *c* by “section 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3”;

(5) by replacing “section 1029.8.36.72.82.2, subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3” in subparagraph ii of subparagraph *c* by “section 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3”;

(6) by replacing the portion of subparagraph i of subparagraph *d* before subparagraph 1 by the following:

“i. the purchaser is deemed, for the purposes of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 or subparagraph *c* of the first paragraph of section 1029.8.36.72.82.4, to have paid to the employees referred to in that provision”.

(2) Subsection 1 has effect from 1 January 2008.

294. (1) Section 1029.8.36.72.82.10.1 of the Act, amended by section 447 of chapter 5 of the statutes of 2009, is again amended, in the first paragraph,

(1) by replacing the portion of subparagraph i of subparagraph *a* before the formula by the following:

“i. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the vendor’s base period, for which the employee is an eligible employee, is deemed, for the purposes of subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3 and subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.4, to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula”;

(2) by replacing “of section 1029.8.36.72.82.2, subparagraph 2 of subparagraph i of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3” in subparagraph ii of subparagraph *a* by “of sections 1029.8.36.72.82.2 and 1029.8.36.72.82.3”;

(3) by replacing the portion of subparagraph iii of subparagraph *a* before the formula by the following:

“iii. the aggregate of all amounts each of which is the salary or wages paid by the vendor to an employee in respect of a pay period, within the particular calendar year, for which the employee is an eligible employee, is deemed, for the purposes of subparagraph i of subparagraph *a* of the first paragraph of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3 and subparagraph *a* of the first paragraph of section 1029.8.36.72.82.4, to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula”;

(4) by replacing “of section 1029.8.36.72.82.2, subparagraph i of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3” in subparagraph iv of subparagraph *a* by “of sections 1029.8.36.72.82.2 and 1029.8.36.72.82.3”;

(5) by replacing the portion of subparagraph i of subparagraph *b* before the formula by the following:

“i. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 or in subparagraph ii of subparagraph *c* of the first paragraph of section 1029.8.36.72.82.4, as the case may be, determined in respect of the vendor, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph i exceeds the amount determined by the formula”;

(6) by replacing the portion of subparagraph iii of subparagraph *b* before the formula by the following:

“iii. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 before subparagraph 1 or in the portion of subparagraph *c* of the first paragraph of section 1029.8.36.72.82.4 before subparagraph i, as the case may be, determined in respect of the vendor for the particular calendar year, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph iii exceeds the amount determined by the formula”;

(7) by replacing the portion of subparagraph i of subparagraph *c* before the formula by the following:

“i. to have paid, for the purposes of subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 or subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.4, as the case may be, to employees, in respect of a pay period, within the purchaser’s base period, for which the employees are eligible employees, the amount determined by the formula”;

(8) by replacing “section 1029.8.36.72.82.2, subparagraph 2 of subparagraph i of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3” in subparagraph ii of subparagraph *c* by “section 1029.8.36.72.82.2 or 1029.8.36.72.82.3”;

(9) by replacing the portion of subparagraph iii of subparagraph *c* before the formula by the following:

“iii. to have paid, for the purposes of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 or subparagraph *a* of the first paragraph of section 1029.8.36.72.82.4, as the case may be, to employees in respect of a pay period, within the particular calendar year, for which the employees are eligible employees, the amount determined by the formula”;

(10) by replacing “section 1029.8.36.72.82.2, subparagraph i of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3” in subparagraph iv of subparagraph *c* by “section 1029.8.36.72.82.2 or 1029.8.36.72.82.3”;

(11) by replacing the portion of subparagraph i of subparagraph *d* before subparagraph 1 by the following:

“i. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 or in subparagraph ii of subparagraph *c* of the first paragraph of section 1029.8.36.72.82.4, as the case may be, determined in respect of the purchaser, is deemed to be equal to the aggregate of”;

(12) by replacing the portion of subparagraph iii of subparagraph *d* before subparagraph 1 by the following:

“iii. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 before subparagraph 1 or in the portion of subparagraph *c* of the first paragraph of section 1029.8.36.72.82.4 before subparagraph i, as the case may be, determined in respect of the purchaser for the particular calendar year, is deemed to be equal to the aggregate of”.

(2) Subsection 1 has effect from 1 January 2008.

295. Section 1029.8.36.72.82.10.2 of the Act, amended by section 448 of chapter 5 of the statutes of 2009, is again amended by replacing paragraph *b* by the following paragraph:

“(b) if the vendor or purchaser is a partnership, the vendor or purchaser is deemed to be a corporation whose taxation year corresponds to its fiscal period and all the voting shares in the capital stock of which are owned at the particular time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes the particular time; and”.

296. (1) Section 1029.8.36.72.82.13 of the Act is amended

(1) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

““eligibility period” of a corporation means, subject to the third and fourth paragraphs, the period that begins on 1 January of the first calendar year referred to in the first unrevoked qualification certificate issued to the corporation or deemed obtained by it, in relation to a recognized business, for the purposes of this division, and that ends on 31 December 2015;”;

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

“If Investissement Québec does not issue in the eligibility period of a corporation, in relation to a particular calendar year, a qualification certificate in respect of a recognized business, because of a major unforeseen event affecting the corporation, any qualification certificate issued to the corporation, in relation to the recognized business, in respect of a calendar year preceding the particular calendar year, for the purposes of this division, is, for the purpose of determining the eligibility period of the corporation from the calendar year in respect of which a new qualification certificate is issued in respect of the recognized business, deemed cancelled, unless the new qualification certificate certifies that the corporation has resumed carrying on the recognized business in a municipality more than 40 kilometres away from the municipality in which the recognized business was carried on before the major unforeseen event occurred.”

(2) Subsection 1 has effect from 1 January 2008.

297. Section 1029.8.36.72.82.24 of the Act, amended by section 451 of chapter 5 of the statutes of 2009, is again amended by replacing paragraph *b* by the following paragraph:

“(b) if the vendor or purchaser is a partnership, the vendor or purchaser is deemed to be a corporation whose taxation year corresponds to its fiscal period and all the voting shares in the capital stock of which are owned at the particular time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes the particular time; and”.

298. Section 1029.8.36.72.92.2 of the Act, enacted by section 454 of chapter 5 of the statutes of 2009, is amended by replacing paragraph *b* by the following paragraph:

“(b) if the vendor or purchaser is a partnership, the vendor or purchaser is deemed to be a corporation whose taxation year corresponds to its fiscal period and all the voting shares in the capital stock of which are owned at the particular time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes the particular time; and”.

299. Section 1029.8.36.119 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) the amount of the assistance were equal to the product obtained by multiplying the amount of assistance otherwise determined by the reciprocal of the agreed proportion in respect of the taxpayer for that fiscal period of the partnership.”

300. Section 1029.8.36.120 of the Act is amended by replacing subparagraph ii of paragraph *b* by the following subparagraph:

“ii. the product obtained by multiplying the amount of the benefit or advantage 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 particular fiscal period, by the reciprocal of the agreed proportion in respect of the taxpayer for the particular fiscal period.”

301. Section 1029.8.36.122 of the Act is amended by replacing “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” in the following provisions by “the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment”:

— subparagraph *b* of the first paragraph;

— subparagraphs *a* and *b* of the second paragraph.

302. Section 1029.8.36.123 of the Act is amended

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

“(a) the aggregate of the amounts referred to in subparagraph ii of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.115 and determined with reference to section 1029.8.36.119, were reduced, for the particular fiscal period, by the product obtained by multiplying every amount of the assistance so repaid at or before the end of the fiscal period of repayment by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment; and”;

(2) by replacing “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” in the following provisions by “the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment”:

— subparagraph *b* of the first paragraph;

— subparagraphs *a* and *b* of the second paragraph.

303. (1) The Act is amended by inserting the following after section 1029.8.36.166.39:

“DIVISION II.6.14.2

“CREDIT FOR INVESTMENTS RELATING TO MANUFACTURING AND PROCESSING EQUIPMENT

“§1. — Interpretation and general

“1029.8.36.166.40. In this division,

“aluminum producing corporation” for a taxation year means a corporation that, at any time in the year after 13 March 2008, carries on an aluminum producing business or is the owner or lessee of property used in the carrying on of such a business by another corporation, a partnership or a trust with which the corporation is associated;

“associated group” in a taxation year has the meaning assigned by section 1029.8.36.166.41;

“eligible expenses” of a corporation for a particular taxation year or of a partnership for a particular fiscal period, in respect of a qualified property, means

(a) for a corporation, the aggregate of the following expenses, except expenses incurred with a person with whom the corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm’s length:

i. the amount by which the expenses incurred by the corporation in the particular taxation year or a preceding taxation year to acquire the qualified property that are included, at the end of that year, in the capital cost of the property and that are paid on or before the day that is 18 months after the end of the taxation year in which they were incurred, exceeds the portion of those expenses that was taken into account for the purpose of determining the amount of the corporation’s eligible expenses in respect of which the corporation would be deemed to have paid an amount to the Minister under section 1029.8.36.166.43 for a taxation year preceding the particular year if that section were read without reference to its second paragraph, and

ii. the expenses incurred by the corporation to acquire the qualified property that are included in the capital cost of the property and that are paid in the particular taxation year, if the expenses are paid more than 18 months after the end of the taxation year in which they were incurred; and

(b) for a partnership, the aggregate of the following expenses, except expenses incurred with a corporation that is a member of the partnership or with a person with whom such a corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length:

i. the amount by which the expenses incurred by the partnership in the particular fiscal period or a preceding fiscal period to acquire the qualified property that are included, at the end of that fiscal period, in the capital cost of the property and that are paid on or before the day that is 18 months after the end of the fiscal period in which they were incurred, exceeds the portion of those expenses that was taken into account for the purpose of determining the amount of the partnership's eligible expenses in respect of which a corporation that is a member of the partnership would be deemed to have paid an amount to the Minister under section 1029.8.36.166.44 for a taxation year preceding that in which the particular fiscal period ends if that section were read without reference to its second paragraph, and

ii. the expenses incurred by the partnership to acquire the qualified property that are included in the capital cost of the property and that are paid in the particular fiscal period, if the expenses are paid more than 18 months after the end of the fiscal period in which they were incurred;

“excluded corporation” for a taxation year means

(a) a corporation that is exempt from tax for the year 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 for the year because of section 999.0.1;

(b) a corporation that would be exempt from tax for the year under section 985, but for section 192;

(c) an aluminum producing corporation for the year;

(d) an oil refining corporation for the year; or

(e) a corporation that was carrying on a recognized business, for the purposes of Division II.6.6.6.1, before 1 April 2008 and that has not made an election under section 1029.8.36.72.82.3.1 for the year or a preceding taxation year, or that is associated with such a corporation in the year;

“excluded partnership” for a fiscal period means a partnership that, at any time in the fiscal period after 13 March 2008, carries on an aluminum producing business or an oil refining business;

“limit relating to an unused portion” in respect of a corporation for a taxation year means the aggregate of its total taxes for the year and of the amount determined for the year in its respect under the second paragraph of section 1029.8.36.166.42;

“major investment project” has the meaning assigned by the first paragraph of section 737.18.14;

“maximum tax credit amount” of a corporation for a taxation year means the aggregate of the amount by which its total taxes for the year exceed the amount it is deemed to have paid to the Minister for the year under section 1029.8.36.166.46, and of the amount determined for the year in its respect under the first paragraph of section 1029.8.36.166.42;

“oil refining corporation” for a taxation year means a corporation that, at any time in the year after 13 March 2008, carries on an oil refining business or is the owner or lessee of property used in the carrying on of such a business by another corporation, a partnership or a trust with which the corporation is associated;

“qualified corporation” for a taxation year means a corporation, other than an excluded corporation for the year, that, in the year, carries on a business in Québec and has an establishment in Québec;

“qualified partnership” for a fiscal period means a partnership, other than an excluded partnership for the fiscal period, that, in the fiscal period, carries on a business in Québec and has an establishment in Québec;

“qualified property” of a corporation or partnership means a prescribed property that is acquired by the corporation or partnership and that

(a) is acquired after 13 March 2008 and before 1 January 2016, but is not a property acquired pursuant to an obligation in writing entered into before 14 March 2008 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 13 March 2008;

(b) begins to be used within a reasonable time after being acquired;

(c) is used solely in Québec and mainly in the course of carrying on a business, other than a recognized business in connection with which a major investment project is carried out or is in the process of being carried out; and

(d) was not, before its acquisition, used for any purpose or acquired to be used or leased for any purpose whatever;

“recognized business” has the meaning assigned by the first paragraph of section 737.18.14;

“resource region” means

(a) one of the following administrative regions described in Order in Council 2000-87 (1988, G.O. 2, 120, in French only) concerning the revision of the boundaries of the administrative regions of Québec, as amended:

- i. administrative region 01 Bas-Saint-Laurent,
- ii. administrative region 02 Saguenay–Lac-Saint-Jean,
- iii. administrative region 04 Mauricie,
- iv. administrative region 08 Abitibi-Témiscamingue,
- v. administrative region 09 Côte-Nord,
- vi. administrative region 10 Nord-du-Québec, or
- vii. administrative region 11 Gaspésie–Îles-de-la-Madeleine; or

(b) one of the following regional county municipalities:

- i. Municipalité régionale de comté d'Antoine-Labelle,
- ii. Municipalité régionale de comté de La Vallée-de-la-Gatineau, or
- iii. Municipalité régionale de comté de Pontiac;

“specified member” of a corporation that is a cooperative, in a taxation year, means a member having, directly or indirectly, at any time in the year, at least 10% of the votes at a meeting of the members of the cooperative;

“total taxes” of a corporation for a taxation year means the aggregate of its tax payable under this Part for the year and of its tax payable under Parts IV, IV.1, VI and VI.1 for the year;

“unused portion of the tax credit” of a corporation for a taxation year means the amount by which the total amount that the corporation would be deemed to have paid to the Minister for that year under the first paragraph of sections 1029.8.36.166.43 and 1029.8.36.166.44 if no reference were made to the second paragraph of those sections, exceeds the corporation’s maximum tax credit amount for the year.

For the purposes of the definition of “eligible expenses” in the first paragraph, the expenses that are included, at the end of a taxation year or fiscal period, in the capital cost of a property do not include the expenses so included under section 180 or 182.

For the purposes of the definitions of “aluminum producing corporation” and “oil refining corporation” in the first paragraph, the rules set out in subparagraphs *b* and *c* of the second paragraph of section 1029.8.36.166.41 apply for the purpose of determining whether a corporation is associated with a partnership or trust at any time.

“1029.8.36.166.41. An associated group, in a taxation year, means all the corporations that are associated with each other at any given time in the year.

For the purposes of the first paragraph, the following rules apply:

(a) a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at the given time by the individual;

(b) a partnership is deemed to be a corporation whose taxation year corresponds to the partnership’s fiscal period and all the voting shares in the capital stock of which are owned at the given time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes that time; and

(c) a trust is deemed to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this subparagraph *c* referred to as the “distribution date”) and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) if such a beneficiary’s share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if the given time occurs before the distribution date, are owned at that time by the beneficiary, or

(2) if subparagraph 1 does not apply and the given time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. if a beneficiary’s share of the accumulating income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at the given time by the beneficiary, unless subparagraph *i* applies and that time occurs before the distribution date,

iii. in any case where subparagraph *ii* does not apply, are owned at the given time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph *i* applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at the given time by the person referred to in that section from whom property of the trust or property for which property of the trust was substituted was directly or indirectly received.

“1029.8.36.166.42. The amount to which the definition of “maximum tax credit amount” in the first paragraph of section 1029.8.36.166.40 refers, in relation to a corporation for a taxation year, is equal to the product obtained by multiplying, by the proportion determined by the formula in the third paragraph, the amount by which the total amount that the corporation would be deemed to have paid to the Minister for the taxation year under the first paragraph of sections 1029.8.36.166.43 and 1029.8.36.166.44 if no reference were made to the second paragraph of those sections, exceeds the amount by which the corporation’s total taxes for the year exceed the amount the corporation is deemed to have paid to the Minister for the year under section 1029.8.36.166.46.

The amount to which the definition of “limit relating to an unused portion” in the first paragraph of section 1029.8.36.166.40 refers, in relation to a corporation for a taxation year, is equal to the product obtained by multiplying, by the proportion determined by the formula in the third paragraph, the amount by which the corporation’s total taxes for the year are exceeded by the aggregate of all amounts each of which is an excess amount determined under subparagraph *a* of the first paragraph of section 1029.8.36.166.46 in respect of an original year, within the meaning of that subparagraph, in relation to the taxation year.

The formula to which the first and second paragraphs refer is the following:

$$1 - [(A - \$250,000,000)/\$250,000,000].$$

In the formula in the third paragraph, A is the greater of

(a) \$250,000,000; and

(b) the lesser of \$500,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24.

“§2. — *Credits*

“1029.8.36.166.43. A qualified corporation for a taxation year that encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the third paragraph, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all amounts each of which is the product obtained by multiplying the amount of its eligible expenses for the year, in respect of a qualified property, by the rate determined in respect of the property for the year under section 1029.8.36.166.45.

The total amount that the corporation is deemed to have paid to the Minister for the year under the first paragraph and, if applicable, under the first paragraph of section 1029.8.36.166.44 must not exceed the corporation's maximum tax credit amount for the year.

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

“1029.8.36.166.44. A qualified corporation for a taxation year that is a member of a qualified partnership at the end of a particular fiscal period of the partnership that ends in the year, and that encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation's balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all amounts each of which is the product obtained by multiplying its share of the partnership's eligible expenses for the particular fiscal period, in respect of a qualified property, by the rate determined in respect of the property for the year under section 1029.8.36.166.45.

The total amount that the corporation is deemed to have paid to the Minister for the year under the first paragraph and, if applicable, under the first paragraph of section 1029.8.36.166.43 must not exceed the corporation's maximum tax credit amount for the year.

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

For the purposes of the first paragraph, a qualified corporation's share of the eligible expenses incurred by a qualified partnership in a fiscal period is equal to the agreed proportion of the expenses in respect of the qualified corporation for the fiscal period.

“1029.8.36.166.45. The rate to which section 1029.8.36.166.43 or 1029.8.36.166.44 refers, in respect of a qualified property, for a taxation year is

(a) if the qualified property is acquired to be used mainly in an administrative region referred to in any of subparagraphs iv to vii of paragraph *a* of the definition of “resource region” in the first paragraph of section 1029.8.36.166.40, the rate determined by the formula

$$40\% - [35\% \times (A - \$250,000,000)/\$250,000,000];$$

(b) if the qualified property is acquired to be used mainly in the administrative region referred to in subparagraph i of paragraph *a* of the definition of “resource region” in the first paragraph of section 1029.8.36.166.40, the rate determined by the formula

$$30\% - [25\% \times (A - \$250,000,000)/\$250,000,000];$$

(c) if the qualified property is acquired to be used mainly in an administrative region referred to in subparagraph ii or iii of paragraph *a* of the definition of “resource region” in the first paragraph of section 1029.8.36.166.40 or in any of the regional county municipalities referred to in paragraph *b* of that definition, the rate determined by the formula

$$20\% - [15\% \times (A - \$250,000,000)/\$250,000,000]; \text{ and}$$

(d) in any other case, 5%.

In the formulas in the first paragraph, A is the greater of

(a) \$250,000,000; and

(b) the lesser of \$500,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24.

“1029.8.36.166.46. Subject to section 1029.8.36.166.49, a corporation that encloses the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000 for a particular taxation year, is deemed, subject to the second paragraph, to have paid to the Minister on the corporation’s balance-due day for the particular year, on account of its tax payable for that year under this Part, an amount equal to the aggregate of all amounts each of which is the lesser of

(a) the amount by which the unused portion of the tax credit of the corporation for a taxation year (in subparagraph *b* referred to as the “original year”) that is any of the 20 taxation years that precede the particular year, exceeds the aggregate of all amounts each of which is an amount deemed to have been paid to the Minister by the corporation under this section or section 1029.8.36.166.47, in respect of the unused portion of the tax credit, on account of its tax payable for a taxation year preceding the particular year; and

(b) the amount by which the corporation’s limit relating to an unused portion for the particular year exceeds the aggregate of all amounts each of which is equal to the amount deemed to be paid by the corporation under this section, for the particular year, in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the original year.

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027 or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

“1029.8.36.166.47. Subject to section 1029.8.36.166.50, a corporation is deemed, for a particular taxation year ending after 13 March 2008, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000 for a taxation year (in this section referred to as the “subsequent year”) that is any of the three taxation years that follow the particular year, to have paid to the Minister, in

relation to the unused portion of the tax credit of the corporation for the subsequent year, on the day on which the form is filed with the Minister, an amount equal to the lesser of

(a) the amount by which the unused portion of the tax credit of the corporation for the subsequent year exceeds the aggregate of all amounts each of which is an amount deemed to have been paid to the Minister by the corporation under this section, in respect of the unused portion, for a taxation year preceding the particular year; and

(b) the amount by which its total taxes for the particular year exceed the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for the particular year under any of sections 1029.8.36.166.43, 1029.8.36.166.44 and 1029.8.36.166.46, or under this section in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the subsequent year.

“1029.8.36.166.48. No amount may be deemed to have been paid to the Minister by a qualified corporation for a taxation year under section 1029.8.36.166.43 or 1029.8.36.166.44, in relation to its eligible expenses or its share of a partnership’s eligible expenses, as the case may be, in respect of a qualified property, if, at any time before the day after the day that is the end of the period of 730 days following the beginning of the use of the property by the first purchaser of the property or by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) applies, or, if it precedes the day that is the end of that period, the corporation’s filing-due date for that taxation year, the property ceases, otherwise than by reason of 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 if that time is also in the portion of that period in which the first purchaser owns the property; or

(b) by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 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.

“1029.8.36.166.49. If, at any time, control of a corporation is acquired by a person or group of persons, no amount may, for a taxation year ending after that time, be deemed, under section 1029.8.36.166.46, to have been paid to the Minister by the corporation in respect of the unused portion of the tax credit of the corporation for a taxation year ending before that time.

However, subject to section 1029.8.36.166.48, the corporation may be deemed to have paid an amount to the Minister, for a particular taxation year ending after that time, in respect of the portion of an unused portion of the

tax credit for a taxation year ending before that time that may reasonably be considered to be attributable to the carrying on of a business, if the corporation carried on the business throughout the particular year for profit or with a reasonable expectation of profit.

The amount that the corporation may be deemed to have paid to the Minister for the particular year under section 1029.8.36.166.46 in respect of the portion referred to in the second paragraph must be determined as if the reference to the total taxes determined for the purpose of establishing, for the particular year, the corporation's limit relating to an unused portion referred to in subparagraph *b* of the first paragraph of that section were a reference to the portion of such total taxes of the corporation for the particular year that may reasonably be attributed to the carrying on of that business and—if the corporation sold, leased, rented or developed properties or rendered services in the course of carrying on that business before that time—of any other business substantially all the income of which is derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

“1029.8.36.166.50. If, at any time, control of a corporation is acquired by a person or group of persons, no amount may, for a taxation year ending before that time, be deemed, under section 1029.8.36.166.47, to have been paid to the Minister by the corporation in respect of the unused portion of the tax credit of the corporation for a taxation year ending after that time.

However, the corporation may be deemed to have paid an amount to the Minister, for a particular taxation year ending before that time, in respect of the portion of an unused portion of the tax credit for a taxation year ending after that time that may reasonably be considered to be attributable to the carrying on of a business, if the corporation carried on the business throughout the taxation year and in the particular year for profit or with a reasonable expectation of profit.

The amount that the corporation may be deemed to have paid to the Minister for the particular year under section 1029.8.36.166.47 in respect of the portion referred to in the second paragraph must be determined as if the reference to the total taxes in that section were a reference to the portion of the total taxes of the corporation for the particular year that may reasonably be attributed to the carrying on of that business and—if the corporation sold, leased, rented or developed properties or rendered services in the course of carrying on that business before that time—of any other business substantially all the income of which is derived from the sale, leasing, rental or development, as the case may be, of similar properties, or the rendering of similar services.

“1029.8.36.166.51. For the purposes of this division, a corporation or partnership deemed to have acquired a property at a particular time under paragraph *b* of section 125.1 is deemed to have acquired the property at that time at a cost of acquisition, incurred and paid at that time, equal to the fair

market value of the property at that time, and to own the property from that time to the time at which it is deemed to dispose of the property under paragraph *f* of section 125.1.

“§3. — *Government assistance, non-government assistance and other particulars*

“**1029.8.36.166.52.** For the purpose of computing the amount that is deemed to have been paid to the Minister by a corporation, for a taxation year, under section 1029.8.36.166.43 or 1029.8.36.166.44, the following rules apply:

(a) the amount of the eligible expenses referred to in the first paragraph of section 1029.8.36.166.43 is to be reduced, if applicable, by the amount of any government assistance or non-government assistance attributable to the expenses 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 taxation year;

(b) the corporation’s share of the eligible expenses of a partnership, referred to in the first paragraph of section 1029.8.36.166.44, for a fiscal period of the partnership that ends in the corporation’s taxation year, is to be reduced, if applicable,

i. by the corporation’s share of the amount of any 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 corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the corporation’s share, for the partnership’s fiscal period, of the amount of any government assistance or non-government assistance that the partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

“**1029.8.36.166.53.** For the purpose of computing the amount that a corporation is deemed to have paid to the Minister under section 1029.8.36.166.46 for a particular taxation year in respect of the unused portion of the tax credit of the corporation for a particular preceding taxation year, in relation to eligible expenses of the corporation or of a partnership of which it is a member at the end of the fiscal period of the partnership ending in the particular preceding year, the unused portion of the tax credit of the corporation, otherwise determined, is to be reduced by the amount determined under the second paragraph if

(a) in the particular year or a preceding taxation year, an amount relating to the eligible expenses of the corporation, other than an amount reducing those expenses in accordance with section 1029.8.36.166.52 or 1029.8.36.166.60, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(b) in a fiscal period of the partnership ending in the particular year or in a preceding taxation year and at the end of which the corporation is a member of the partnership, an amount relating to the eligible expenses of the partnership, other than an amount reducing those expenses in accordance with section 1029.8.36.166.52 or 1029.8.36.166.60, 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.

The amount to which the first paragraph refers is equal to the amount by which the unused portion of the tax credit of the corporation for the particular preceding year, otherwise determined, exceeds the amount that would be the amount of the unused portion of the tax credit of the corporation if

(a) any amount referred to in subparagraph *a* or *b* of the first paragraph that is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation were directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation in the particular preceding year; and

(b) any amount referred to in subparagraph *b* of the first paragraph that is, directly or indirectly, refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership were directly or indirectly, refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership in the fiscal period of the partnership ending in the particular preceding year.

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, a benefit or advantage that would have reduced those expenses in accordance with section 1029.8.36.166.60 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.

“1029.8.36.166.54. For the purpose of applying section 1029.8.36.166.53 to a corporation for a taxation year, if a qualified property in respect of which expenses, incurred by the corporation or a partnership, are eligible expenses of the corporation for a particular preceding taxation year or of the partnership for a fiscal period of the partnership that ends in the particular preceding year and at the end of which the corporation was a member of the partnership, ceases, at a particular time of the period described in the second paragraph, 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 in the following manner, the eligible expenses are deemed to be repaid to the corporation or partnership, as the case may be, at that time:

(a) by the first purchaser of the property and that time is also in the portion of that period in which the first purchaser owns the property; or

(b) by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) applies, and that time is also in the portion of that period in which the subsequent purchaser owns the property.

The period to which the first paragraph refers is the period that begins on the particular day on which the property begins to be used by the first purchaser of the property or by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act applies, and that ends 730 days after the particular day or—if it precedes the day that is 730 days after the particular day—on the corporation's filing-due date for the taxation year that includes the particular time or for the corporation's taxation year in which the partnership's fiscal period that includes the particular time ends, as the case may be.

This section does not apply to a corporation for a taxation year, in relation to eligible expenses in respect of a qualified property of the corporation for a particular preceding taxation year or of a partnership of which the corporation is a member for a fiscal period that ends in the particular preceding taxation year, if section 1029.8.36.166.48 applied, in relation to the eligible expenses, for the particular preceding taxation year.

“1029.8.36.166.55. If a corporation pays, in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *a* of the first paragraph of section 1029.8.36.166.52, the eligible expenses of the corporation in respect of a qualified property, for the purpose of computing the amount that it is deemed to have paid to the Minister under section 1029.8.36.166.43 in respect of the expenses, for a particular taxation year, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for the repayment year, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the repayment year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is an amount that it would be deemed to have paid to the Minister, in respect of the expenses, under section 1029.8.36.166.43 for the particular year, or under section 1029.8.36.166.46 or 1029.8.36.166.47 for another taxation year that precedes the repayment year, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.52, exceeds the aggregate of

(a) the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister, in respect of the expenses, under section 1029.8.36.166.43 for the particular year, or under section 1029.8.36.166.46 or 1029.8.36.166.47 for another taxation year that precedes the repayment year; and

(b) any amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this section in respect of an amount of repayment of that assistance.

“1029.8.36.166.56. If a partnership pays, in a fiscal period (in this section referred to as the “fiscal period of repayment”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.36.166.52, a corporation’s share of the eligible expenses of the partnership in respect of a qualified property for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.44, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year

under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under section 1029.8.36.166.44 for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.166.46 or 1029.8.36.166.47 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, exceeds the aggregate of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of the eligible expenses of the partnership in respect of the property, under section 1029.8.36.166.44 for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.166.46 or 1029.8.36.166.47 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

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 subparagraph *b* of the first paragraph of section 1029.8.36.166.52; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.36.166.57. If a corporation is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.166.52, its share of the eligible expenses of the partnership in respect of a qualified property for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.44, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation’s balance-due day for its taxation year in which the fiscal period

of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under section 1029.8.36.166.44 for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.166.46 or 1029.8.36.166.47 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, exceeds the aggregate of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of the share, under section 1029.8.36.166.44 for its taxation year in which the particular fiscal period ends, or under section 1029.8.36.166.46 or 1029.8.36.166.47 for another taxation year that precedes the taxation year in which the fiscal period of repayment ends, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment, and

(b) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

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 subparagraph *b* of the first paragraph of section 1029.8.36.166.52; and

(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

“1029.8.36.166.58. For the purposes of sections 1029.8.36.166.55 to 1029.8.36.166.57, an amount of assistance is deemed to be repaid, at a particular time, by a corporation or partnership pursuant to a legal obligation, if that amount

(a) reduced, because of section 1029.8.36.166.52, eligible expenses or the share of such expenses of a corporation that is a member of the partnership, for the purpose of computing the amount that the corporation or the partnership that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.36.166.43 or 1029.8.36.166.44;

(b) was not received by the corporation or partnership; and

(c) ceased at the particular time to be an amount that the corporation or partnership may reasonably expect to receive.

“1029.8.36.166.59. For the purpose of computing the amount that a corporation is deemed to have paid to the Minister under section 1029.8.36.166.46 for a particular taxation year in respect of the unused portion of the tax credit of the corporation for a particular preceding taxation year, the unused portion of the tax credit of the corporation, otherwise determined, must, if the conditions set out in the second paragraph are met for the particular year or for a preceding taxation year (each of which is referred to in this section as a “year of increase”), be increased by the aggregate of all amounts each of which is the excess amount referred to in subparagraph *b* of the second paragraph for a year of increase.

For the purposes of the first paragraph, the conditions that must be met for a year of increase are as follows:

(a) any of sections 1029.8.36.166.55 to 1029.8.36.166.58 applies for the year of increase to the corporation in relation to a particular amount that may reasonably be considered to be a repayment, made in the year of increase or in the fiscal period of a partnership ending in the year of increase, of government assistance or non-government assistance that reduced, because of section 1029.8.36.166.52, the eligible expenses of the corporation, in respect of a qualified property, for the particular preceding year or the corporation’s share of the eligible expenses of the partnership, in respect of a qualified property, for a fiscal period of the partnership ending in the particular preceding year; and

(b) the amount determined under the third paragraph exceeds the amount determined under the fourth paragraph.

The first amount to which subparagraph *b* of the second paragraph refers is the total amount that the corporation would be deemed to have paid to the Minister for the particular preceding year under sections 1029.8.36.166.43 and 1029.8.36.166.44 if

(a) no reference were made to the second paragraph of sections 1029.8.36.166.43 and 1029.8.36.166.44;

(b) where section 1029.8.36.166.56 or 1029.8.36.166.57 applies for the year of increase to the corporation, the agreed proportion in respect of the corporation for the fiscal period of the partnership ending in the particular preceding year were the same as that for the year of increase; and

(c) any particular amount referred to in subparagraph *a* of the second paragraph that may reasonably be considered to be a repayment of government assistance or non-government assistance referred to in that subparagraph *a* reduced the amount of government assistance or non-government assistance.

The second amount to which subparagraph *b* of the second paragraph refers is the aggregate of

(a) the amount that would be determined under the third paragraph if no reference were made to subparagraph *c* of that paragraph; and

(b) the total amount that the corporation is deemed to have paid to the Minister for the year of increase under sections 1029.8.36.166.55 to 1029.8.36.166.57.

“1029.8.36.166.60. If, in respect of eligible expenses of a qualified corporation or of a qualified partnership, in respect 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 acquisition 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 following rules apply:

(a) for the purpose of computing the amount that the qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.166.43, the amount of the eligible expenses is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the qualified corporation’s filing-due date for the taxation year; and

(b) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.166.44 by a qualified corporation that is a member of the qualified partnership, the corporation’s share, 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 corporation’s share, for the fiscal period, of the amount of the benefit or advantage 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 that the qualified corporation or a person with whom it does not deal at arm’s length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the share, for a fiscal period of a qualified partnership, of a qualified corporation that is a member of the qualified partnership of the amount of the benefit or advantage that the partnership, or a person referred to in that subparagraph i, has obtained, is entitled to obtain or may reasonably expect

to obtain, is equal to the agreed proportion of the amount in respect of the qualified corporation for the fiscal period.”

(2) Subsection 1 has effect from 14 March 2008. However,

(1) when section 1029.8.36.166.40 of the Act applies before 4 June 2009, the portion of paragraph *b* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.40 before subparagraph *i* is to be read as follows:

“(b) for a partnership, the aggregate of the following expenses, except expenses incurred with a person with whom a corporation that is a member of the partnership, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm’s length:”; and

(2) when section 1029.8.36.166.48 or 1029.8.36.166.54 of the Act applies before 4 March 2009, it is to be read as if “130R149” was replaced wherever it appears by “130R71”.

304. (1) Section 1029.8.36.167 of the Act is amended by striking out “of paragraph *f.1*” in subparagraph *a* of the second paragraph.

(2) Subsection 1 has effect from 4 March 2009.

305. Section 1029.8.36.169 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“For the purposes of the first paragraph, a qualified corporation’s share of an amount for a fiscal period of a qualified partnership is equal to the agreed proportion of the amount in respect of the qualified corporation for the partnership’s fiscal period.”

306. Section 1029.8.36.171 of the Act is amended by replacing subparagraph *b* of the fifth paragraph by the following subparagraph:

“(b) a qualified corporation’s share of an amount for a fiscal period of a qualified partnership is equal to the agreed proportion of the amount in respect of the qualified corporation for the partnership’s fiscal period.”

307. Section 1029.8.36.172 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, a qualified corporation’s share of an amount for a fiscal period of a qualified partnership is equal to the agreed proportion of the amount in respect of the qualified corporation for the partnership’s fiscal period.”

308. Section 1029.8.36.174 of the Act is amended

(1) by replacing “the corporation’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” in subparagraphs i and ii of subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.”

309. Section 1029.8.36.175 of the Act is amended

(1) by replacing “the corporation’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” in subparagraphs i and ii of subparagraphs *a* and *b* of the first paragraph by “the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment”;

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

“(b) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.”

310. Section 1029.8.36.176.1 of the Act is amended

(1) by replacing “the refund” in subparagraph *a* of the second paragraph and in subparagraph *c* of the third paragraph by “a repayment”;

(2) by replacing “of the corporation, the corporation’s share of the income or loss of the partnership for the fiscal period of the partnership ending in the particular preceding year and the partnership’s income or loss for that fiscal period were the same as those for the year of increase” in subparagraph *b* of the third paragraph by “to the corporation, the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the particular preceding year were the same as that for the year of increase”.

311. Section 1029.8.36.177 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of subparagraph *i* of subparagraph *b* of the first paragraph, the share, for a fiscal period of a qualified partnership, of a qualified corporation that is a member of the qualified partnership of the amount of the benefit or advantage that the partnership, or a person referred to in that subparagraph *i*, has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the qualified corporation for the fiscal period.”

312. Section 1029.8.50 of the Act is amended by striking out “deemed to be” in the sixth paragraph.

313. Section 1029.8.50.2 of the Act is amended by striking out “deemed to be” in subparagraph *a* of the second paragraph.

314. (1) Section 1029.8.61.1 of the Act is amended

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

““eligible spouse” of an individual for a taxation year means the person who is the individual’s eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;

““schedule to the lease” of a dwelling unit means the form that must be attached to the lease of the dwelling unit, in accordance with section 2 of the Regulation respecting mandatory lease forms and the particulars of a notice to a new lessee made by Order in Council 907-96 (1996, G.O. 2, 3713), as amended.”;

(2) by replacing the portion of the definition of “eligible expense” in the first paragraph before paragraph *a* by the following:

““eligible expense” made by an eligible individual in a taxation year means, subject to section 1029.8.61.2, the portion of an amount paid in the year by the eligible individual or by the person who is the eligible individual’s spouse at the time of the payment, that may reasonably be attributed to an eligible service rendered or to be rendered in respect of the eligible individual after the eligible individual has attained the age of 70 years, and that corresponds”;

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

““eligible rent” for a dwelling unit for a particular month means an amount that is equal to the lesser of the rent attributable to the particular month and specified in the lease of the dwelling unit or, in the case of an oral lease, in the written document that must be given to the lessee, to which is added, if applicable, the additional rent attributable to that month and specified in the schedule to the lease of the dwelling unit—taking into account, if the lease

was renewed, the changes made to the rent for the dwelling unit and, if applicable, the changes made to the additional rent—and the amount paid or payable by the lessee, for the particular month, as rent for the dwelling unit;

““public network facility” means any of the following immovables:

(a) a facility maintained by a public institution or a private institution which is party to an agreement under the Act respecting health services and social services (chapter S-4.2) that operates a hospital centre, a residential and long-term care centre or a rehabilitation centre within the meaning of that Act;

(b) a facility maintained by a hospital centre or a reception centre that is a public institution for the purposes of the Act respecting health services and social services for Cree Native persons (chapter S-5) or that entered into a contract or an agreement in accordance with section 176 or 177 of that Act; or

(c) a building or residential facility where are offered the services of an intermediate resource or a family-type resource within the meaning of the Act respecting health services and social services or those of a foster family referred to in the Act respecting health services and social services for Cree Native persons;”;

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

““dependent person” at a particular time means a person who, at that time, according to a written certificate from a physician within the meaning of section 752.0.18, depends and will continue to permanently depend, for a prolonged and indefinite period, on other people for most of the person’s needs and personal care relating to hygiene, dressing, eating and mobility or transfers, or who needs constant supervision because of a severe mental disorder characterized by an irreversible breakdown in thought activity;

““family income” of an individual for a taxation year means the aggregate of the income of the individual for the year and the income, for the year, of the person who is the individual’s eligible spouse for the year;

““residence for the elderly” means a congregate residential facility where dwelling units intended for elderly persons are offered for rent along with a varied range of services relating mainly to security, housekeeping assistance and assistance with social activities;”;

(5) by replacing paragraph *b* of the definition of “eligible service” in the first paragraph by the following paragraph:

“(b) a maintenance or supply service that is a service described in the second paragraph of section 1029.8.61.3, rendered or to be rendered in Québec by a person or a service provider who is neither the eligible

individual's spouse nor a dependant of the eligible individual, in respect of a residential unit or dwelling unit of the eligible individual, or of land on which the unit is situated;”;

(6) by adding the following definitions in alphabetical order in the first paragraph:

““dwelling unit” of an eligible individual means a self-contained domestic establishment or a room that is leased or subleased by the eligible individual or the eligible individual's spouse and that is the eligible individual's principal place of residence, other than

(a) a self-contained domestic establishment or a room situated in a public network facility;

(b) a room situated in a hotel establishment or rooming house, that is leased or subleased by the eligible individual or the eligible individual's spouse for a period of less than 60 consecutive days; or

(c) a room situated in a self-contained domestic establishment maintained by a person, or by the person's spouse, who is the owner, lessee or sublessee of the self-contained domestic establishment and who, in respect of the eligible individual occupying the room, is deemed to have paid an amount on account of tax payable under section 1029.8.61.64 for the taxation year in which an eligible service is rendered or to be rendered in respect of the eligible individual;

““residential unit” of an eligible individual means a self-contained domestic establishment owned by the eligible individual or the eligible individual's spouse and that is the eligible individual's principal place of residence;”;

(7) by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) only the portion of an amount paid as rent that is determined in accordance with section 1029.8.61.2.1 or 1029.8.61.2.5 is an eligible expense made by an eligible individual in a taxation year;”;

(8) by adding the following subparagraph after subparagraph *d* of the second paragraph:

“(e) an amount paid in respect of a dwelling unit of an eligible individual situated in a residence for the elderly for a particular month in the year in addition to the eligible rent for that dwelling unit for the particular month is an eligible expense made by the eligible individual in a taxation year, to the extent that the amount is paid

i. to the operator of the residence for the elderly or to a person related to the operator, as consideration for the provision of an eligible service described in subparagraph *a* or *e* of the first paragraph of section 1029.8.61.3, or

ii. to a person or partnership, other than the operator of the residence for the elderly or a person related to the operator, as consideration for the provision of any of the following eligible services:

(1) a service described in any of subparagraphs *a*, *b* and *e* of the first paragraph of section 1029.8.61.3,

(2) a service described in subparagraph *a* of the second paragraph of section 1029.8.61.3, or

(3) a service described in subparagraph *b* of the second paragraph of section 1029.8.61.3, if it is rendered in the course of the provision of a service described in subparagraph *a* of that paragraph.”;

(9) by replacing “of the first paragraph” in the third paragraph by “of the definition of “eligible individual” in the first paragraph”;

(10) by adding the following paragraph after the third paragraph:

“For the purposes of the definition of “family income” in the first paragraph, if an individual was not resident in Canada throughout a taxation year, the individual’s income for the year is deemed to be equal to the income that would be determined in respect of the individual for the year under this Part if the individual had been resident in Québec and in Canada throughout the year or, if the individual died in the year, throughout the period of the year preceding the time of death.”

(2) Subsection 1 applies from the taxation year 2008.

315. (1) Section 1029.8.61.1.1 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2008.

316. (1) Section 1029.8.61.2 of the Act is amended

(1) by replacing “For the purposes” in the portion before paragraph *a* by “Subject to section 1029.8.61.2.7 and for the purposes”;

(2) by replacing “individual” and “individual’s spouse” wherever they appear in paragraphs *b* and *c* by “eligible individual” and “eligible individual’s spouse”, respectively.

(2) Subsection 1 applies from the taxation year 2008.

317. (1) The Act is amended by inserting the following sections after section 1029.8.61.2:

“1029.8.61.2.1. The portion of an amount paid for a particular month in a taxation year as rent for a dwelling unit of an eligible individual situated in a residence for the elderly that is an eligible expense made by the eligible individual in the year is equal to

(a) if, for the particular month, the eligible individual lives alone in the dwelling unit or only with a person to whom the eligible individual provides lodging, or the eligible individual co-leases the dwelling unit with at least one person who is not the eligible individual’s spouse, the amount determined under section 1029.8.61.2.2;

(b) if, for the particular month, the eligible individual shares the dwelling unit only with the eligible individual’s spouse who, at the end of the particular month, is 69 years of age or under, the amount determined under section 1029.8.61.2.3; or

(c) if, for the particular month, the eligible individual shares the dwelling unit only with the eligible individual’s spouse who, at the end of the particular month, is 70 years of age or over, the amount determined under section 1029.8.61.2.4.

“1029.8.61.2.2. The amount that must be determined, for the purposes of paragraph *a* of section 1029.8.61.2.1, for a particular month in a taxation year, in respect of an eligible individual’s dwelling unit is the lesser of

(a) the amount equal to 75% of the eligible rent for the dwelling unit for that month, if the eligible individual is a dependent person at the end of the particular month, and in any other case, to 65% of the eligible rent, to the extent that the eligible rent has been paid; and

(b) the amount determined by the formula

$$A + B + C + D + E + F.$$

In the formula in subparagraph *b* of the first paragraph,

(a) A is an amount equal to

i. \$150, if the eligible rent for the dwelling unit for the particular month does not exceed \$1,000,

ii. 15% of the eligible rent for the dwelling unit for the particular month, if the rent is greater than \$1,000 but does not exceed \$2,000, or

iii. \$300, if the eligible rent for the dwelling unit for the particular month is greater than \$2,000;

(b) B is, if the eligible individual receives, for the particular month, a laundry service for the care of bedding or clothing at least once a week, as specified in the schedule to the lease of the dwelling unit, an amount equal to

i. \$50, if the eligible rent for the dwelling unit for that month does not exceed \$1,000,

ii. 5% of the eligible rent for the dwelling unit for that month, if the rent is greater than \$1,000 but does not exceed \$2,000, or

iii. \$100, if the eligible rent for the dwelling unit for that month is greater than \$2,000;

(c) C is, if the eligible individual receives, for the particular month, a housekeeping service at least once a week, as specified in the schedule to the lease of the dwelling unit, an amount equal to

i. \$50, if the eligible rent for the dwelling unit for that month does not exceed \$1,000,

ii. 5% of the eligible rent for the dwelling unit for that month, if the rent is greater than \$1,000 but does not exceed \$2,000, or

iii. \$100, if the eligible rent for the dwelling unit for that month is greater than \$2,000;

(d) D is, if the eligible individual receives, for the particular month, a daily food service concerning the preparation or delivery of at least one of three meals (breakfast, lunch or supper), as specified in the schedule to the lease of the dwelling unit, any of the following amounts:

i. if the eligible rent for the dwelling unit for that month does not exceed \$1,000,

(1) \$100, if the food service is provided in respect of one meal a day,

(2) \$150, if the food service is provided in respect of two meals a day, or

(3) \$200, if the food service is provided in respect of three meals a day,

ii. if the eligible rent for the dwelling unit for that month is greater than \$1,000 but does not exceed \$2,000,

(1) 10% of the eligible rent, if the food service is provided in respect of one meal a day,

(2) 15% of the eligible rent, if the food service is provided in respect of two meals a day, or

(3) 20% of the eligible rent, if the food service is provided in respect of three meals a day, or

iii. if the eligible rent for the dwelling unit for that month is greater than \$2,000,

- (1) \$200, if the food service is provided in respect of one meal a day,
- (2) \$300, if the food service is provided in respect of two meals a day, or
- (3) \$400, if the food service is provided in respect of three meals a day;

(e) E is, if the eligible individual receives, for the particular month, a service providing for the presence of a person, who is a member of the Ordre des infirmières et infirmiers du Québec or of the Ordre des infirmières et infirmiers auxiliaires du Québec, for a period of at least seven hours a day, as specified in the schedule to the lease of the dwelling unit, an amount equal to

i. \$100, if the eligible rent for the dwelling unit for that month does not exceed \$1,000,

ii. 10% of the eligible rent for the dwelling unit for that month, if the rent is greater than \$1,000 but does not exceed \$2,000, or

iii. \$200, if the eligible rent for the dwelling unit for that month is greater than \$2,000; and

(f) F is, if the eligible individual receives, for the particular month, a service providing for the presence of a personal care attendant for a period of at least seven hours a day, as specified in the schedule to the lease of the dwelling unit, any of the following amounts:

i. if the eligible rent for the dwelling unit for that month does not exceed \$1,000,

(1) \$200, if the eligible individual is a dependent person at the end of the month, or

(2) \$100, if subparagraph 1 does not apply to the individual,

ii. if the eligible rent for the dwelling unit for that month is greater than \$1,000 but does not exceed \$2,000,

(1) 20% of the eligible rent, if the eligible individual is a dependent person at the end of the month, or

(2) 10% of the eligible rent, if subparagraph 1 does not apply to the individual, or

iii. if the eligible rent for the dwelling unit for that month is greater than \$2,000,

(1) the total of \$200 and 10% of the eligible rent, if the eligible individual is a dependent person at the end of the month, or

(2) \$200, if subparagraph 1 does not apply to the individual.

“1029.8.61.2.3. The amount that must be determined, for the purposes of paragraph *b* of section 1029.8.61.2.1, for a particular month in a taxation year, in respect of an eligible individual’s dwelling unit is the lesser of

(a) the amount equal to 75% of the eligible rent for the dwelling unit for that month, if the eligible individual is a dependent person at the end of the particular month, and in any other case, to 65% of the eligible rent, to the extent that the eligible rent has been paid; and

(b) the amount determined by the formula

$$A + B + C + D + E + F.$$

In the formula in subparagraph *b* of the first paragraph,

(a) A is an amount equal to the greater of 10.5% of the eligible rent for the dwelling unit for the particular month and \$150, but without exceeding \$300;

(b) B is, if the eligible individual receives, for the particular month, a laundry service for the care of bedding or clothing at least once a week, as specified in the schedule to the lease of the dwelling unit, an amount equal to the greater of 3.5% of the eligible rent for the dwelling unit for that month and \$50, but without exceeding \$100;

(c) C is, if the eligible individual receives, for the particular month, a housekeeping service at least once a week, as specified in the schedule to the lease of the dwelling unit, an amount equal to the greater of 3.5% of the eligible rent for the dwelling unit for that month and \$50, but without exceeding \$100;

(d) D is, if the eligible individual receives, for the particular month, a daily food service concerning the preparation or delivery of at least one of three meals (breakfast, lunch or supper), as specified in the schedule to the lease of the dwelling unit, an amount equal to

i. the greater of 7% of the eligible rent for the dwelling unit for that month and \$100, but without exceeding \$200, if the food service is provided in respect of one meal a day,

ii. the greater of 10.5% of the eligible rent for the dwelling unit for that month and \$150, but without exceeding \$300, if the food service is provided in respect of two meals a day, or

iii. the greater of 13.5% of the eligible rent for the dwelling unit for that month and \$200, but without exceeding \$400, if the food service is provided in respect of three meals a day;

(e) E is, if the eligible individual receives, for the particular month, a service providing for the presence of a person, who is a member of the Ordre des infirmières et infirmiers du Québec or of the Ordre des infirmières et infirmiers auxiliaires du Québec, for a period of at least seven hours a day, as specified in the schedule to the lease of the dwelling unit, an amount equal to the greater of 7% of the eligible rent for the dwelling unit for that month and \$100, but without exceeding \$200; and

(f) F is, if the eligible individual receives, for the particular month, a service providing for the presence of a personal care attendant for a period of at least seven hours a day, as specified in the schedule to the lease of the dwelling unit, the aggregate of

i. the greater of 7% of the eligible rent for the dwelling unit for that month and \$100, but without exceeding \$200, and

ii. if the eligible individual is a dependent person at the end of the month, the greater of 7% of the eligible rent for the dwelling unit for that month and \$100.

“1029.8.61.2.4. The amount that must be determined, for the purposes of paragraph *c* of section 1029.8.61.2.1, for a particular month in a taxation year, in respect of an eligible individual’s dwelling unit is the lesser of

(a) the amount equal to 75% of the eligible rent for the dwelling unit for that month, if the eligible individual or the eligible individual’s spouse is a dependent person at the end of the particular month, and to 65% of the eligible rent, if neither the eligible individual nor the eligible individual’s spouse is a dependent person at the end of the particular month, to the extent that the eligible rent has been paid; and

(b) the amount determined by the formula

$$A + B + C + D + E + F.$$

In the formula in subparagraph *b* of the first paragraph,

(a) A is an amount equal to the greater of 10.5% of the eligible rent for the dwelling unit for the particular month and \$150, but without exceeding \$300;

(b) B is, if the eligible individual or the eligible individual’s spouse receives, for the particular month, a laundry service for the care of bedding or clothing at least once a week, as specified in the schedule to the lease of the dwelling unit, an amount equal to the greater of 5% of the eligible rent for the dwelling unit for that month and \$75, but without exceeding \$100;

(c) C is, if the eligible individual or the eligible individual’s spouse receives, for the particular month, a housekeeping service at least once a week, as specified in the schedule to the lease of the dwelling unit, an amount

equal to the greater of 3.5% of the eligible rent for the dwelling unit for that month and \$50, but without exceeding \$100;

(d) D is, if the eligible individual or the eligible individual's spouse receives, for the particular month, a daily food service concerning the preparation or delivery of at least one of three meals (breakfast, lunch or supper), as specified in the schedule to the lease of the dwelling unit, an amount equal to

i. the greater of 14% of the eligible rent for the dwelling unit for that month and \$200, but without exceeding \$400, if the food service is provided in respect of one meal a day,

ii. the greater of 21% of the eligible rent for the dwelling unit for that month and \$300, but without exceeding \$600, if the food service is provided in respect of two meals a day, or

iii. the greater of 27% of the eligible rent for the dwelling unit for that month and \$400, but without exceeding \$800, if the food service is provided in respect of three meals a day;

(e) E is, if the eligible individual or the eligible individual's spouse receives, for the particular month, a service providing for the presence of a person, who is a member of the Ordre des infirmières et infirmiers du Québec or of the Ordre des infirmières et infirmiers auxiliaires du Québec, for a period of at least seven hours a day, as specified in the schedule to the lease of the dwelling unit, an amount equal to the greater of 7% of the eligible rent for the dwelling unit for that month and \$100, but without exceeding \$200; and

(f) F is, if the eligible individual or the eligible individual's spouse receives, for the particular month, a service providing for the presence of a personal care attendant for a period of at least seven hours a day, as specified in the schedule to the lease of the dwelling unit, the aggregate of

i. the greater of 14% of the eligible rent for the dwelling unit for that month and \$200, but without exceeding \$400, and

ii. any of the following amounts:

(1) if either the eligible individual or the eligible individual's spouse is a dependent person at the end of the particular month, the greater of 7% of the eligible rent for the dwelling unit for that month and \$200,

(2) if both the eligible individual and the eligible individual's spouse are dependent persons at the end of the particular month, the greater of 14% of the eligible rent for the dwelling unit for that month and \$200, or

(3) if neither the eligible individual nor the eligible individual's spouse is a dependent person at the end of the particular month, zero.

“1029.8.61.2.5. The portion of an amount paid for a particular month in a taxation year as rent for an eligible individual’s dwelling unit, other than a dwelling unit situated in a residence for the elderly, that is an eligible expense made by the eligible individual in the year is equal to the amount obtained by multiplying the lesser of the eligible rent for the dwelling unit for that month and \$600 by 5%.

If an eligible individual is co-leasing a dwelling unit, the amount of \$600 mentioned in the first paragraph is to be replaced by the quotient obtained by dividing that amount by the number of co-lessees of the dwelling unit.

“1029.8.61.2.6. For the purposes of sections 1029.8.61.2.1 to 1029.8.61.2.5 and of this section, the following rules apply:

(a) if an eligible individual lives, in a particular month, in a dwelling unit that the eligible individual’s spouse is co-leasing with one or more other persons, the eligible individual is deemed, for the particular month, to be a co-lessee of the dwelling unit;

(b) if an eligible individual is co-leasing a dwelling unit, the eligible rent for the dwelling unit for a particular month is deemed to be equal, in respect of the eligible individual, to the amount obtained by dividing the eligible rent for the dwelling unit for that month by the number of co-lessees of the dwelling unit; and

(c) if, in a particular month, an eligible individual shares, only with the eligible individual’s spouse, a dwelling unit of which the eligible individual’s spouse is a lessee, the eligible individual is deemed, for the particular month, to be a lessee of the dwelling unit and the eligible rent for the dwelling unit for that month is deemed to be equal, in respect of the eligible individual, to the eligible rent for the dwelling unit for that month.

“1029.8.61.2.7. For the purposes of any of subparagraphs *b* to *f* of the second paragraph of any of sections 1029.8.61.2.2 to 1029.8.61.2.4, the amount of a refund that the eligible individual or the eligible individual’s spouse, or, if applicable, the legal representative of either of them, has received or is entitled to receive and that is attributable to a service described in any of those subparagraphs *b* to *f*, must reduce the amount determined in respect of the service under that subparagraph, up to the latter amount.

For the purposes of any of sections 1029.8.61.2.2 to 1029.8.61.2.6, the eligible rent for a dwelling unit for a particular month in respect of an eligible individual must be reduced by the amount of a refund attributable to that rent, other than an amount of refund referred to in the first paragraph, that the eligible individual or the eligible individual’s spouse, or, if applicable, the legal representative of either of them, has received or is entitled to receive for that month.”

(2) Subsection 1 applies from the taxation year 2008.

318. (1) Section 1029.8.61.3 of the Act is amended

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

“(a) a personal care service to assist the individual with hygiene, dressing, eating and mobility or transfers, if the individual does not have the autonomy required to care fully for himself or herself, because of the individual’s condition;”;

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

“The maintenance or supply services rendered or to be rendered in respect of an eligible individual’s dwelling unit or residential unit, that are services required by an eligible individual so that tasks normally performed in respect of such a unit can be performed, and to which paragraph *b* of the definition of “eligible service” in the first paragraph of section 1029.8.61.1 refers, are, subject to the second paragraph of section 1029.8.61.3.1 and section 1029.8.61.4, the following services:”;

(3) by replacing subparagraph *c.1* of the second paragraph by the following subparagraph:

“(c.1) a maintenance service consisting of minor maintenance work on a facility that is inside the dwelling unit or residential unit or, as the case may be, the building in which the unit is situated, and that could have been outside, by reason of its nature or intended use; and”.

(2) Subsection 1 applies from the taxation year 2008.

319. (1) Section 1029.8.61.3.1 of the Act is amended

(1) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) a meal preparation service means a service that consists in helping an eligible individual to prepare the eligible individual’s meals in a dwelling unit or residential unit of an eligible individual, or a meal preparation service rendered or to be rendered by a community organization established and operated exclusively for non-profit purposes; and

“(b) a meal delivery service means such a service rendered or to be rendered by a community organization established and operated exclusively for non-profit purposes.”;

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

“The service, in respect of an eligible individual, described in subparagraph *b* of the second paragraph of section 1029.8.61.3 does not include a service rendered or to be rendered by a person or partnership whose principal business is the provision of dry cleaning, laundering or pressing services and other related services.”

(2) Subsection 1 applies from the taxation year 2008.

320. (1) Section 1029.8.61.4 of the Act is amended by replacing “one of the forms referred to” in paragraph *f* by “the form referred to”.

(2) Subsection 1 applies from the taxation year 2008.

321. (1) Section 1029.8.61.5 of the Act is amended

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

“1029.8.61.5. Subject to section 1029.8.61.5.1, an eligible individual who, in a taxation year, makes an eligible expense and files, for the year, a fiscal return under section 1000 is deemed to have paid to the Minister, on the eligible individual’s balance-due day for that taxation year, on account of the eligible individual’s tax payable for the year under this Part, an amount equal to the amount determined by the formula

$A - B$.”;

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

“In the formula in the first paragraph,

(a) *A* is 30% of the aggregate of all amounts each of which is an eligible expense; and

(b) *B* is 3% of the amount by which the eligible individual’s family income for the year exceeds \$50,000.”;

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

“However, for the purposes of subparagraph *a* of the second paragraph, the aggregate of all amounts each of which is an eligible expense made by an eligible individual in a taxation year may not exceed

(a) \$21,600, if the eligible individual is a dependent person at the end of the year; or

(b) \$15,600, if subparagraph *a* does not apply to the eligible individual.”;

(4) by replacing the portion of the third paragraph before subparagraph *b* by the following:

“An eligible individual may be deemed to have paid an amount to the Minister under the first paragraph for a taxation year in respect of an eligible expense only if the eligible individual files with the Minister the following documents with the fiscal return the eligible individual is required to file for the year under section 1000, unless the documents have already been filed with the Minister in connection with an application for advance payments made under section 1029.8.61.6:

(a) if the eligible individual lives in a dwelling unit and the eligible expense includes a portion of the amount paid as rent, as determined under section 1029.8.61.2.1 or 1029.8.61.2.5,

i. a copy of the lease of the dwelling unit or of the written document that must be given to the lessee in the case of an oral lease,

ii. a copy of the schedule to the lease of the dwelling unit, if any, and

iii. a copy of any notice of change to the lease or of any judgment setting the rent for the dwelling unit; and”.

(2) Subsection 1 applies from the taxation year 2008.

322. (1) The Act is amended by inserting the following sections after section 1029.8.61.5:

“**1029.8.61.5.1.** If, for a taxation year, an eligible individual is the eligible spouse of another eligible individual, the following rules apply:

(a) only one of those eligible individuals is deemed to have paid an amount to the Minister on account of that eligible individual’s tax payable for the year under section 1029.8.61.5;

(b) the eligible expense made in the year by the eligible spouse of the eligible individual to whom paragraph *a* applies is deemed to be an eligible expense made in the year by that individual, to the extent that the amount of such an expense is not otherwise included in the aggregate of all amounts each of which is an eligible expense made in the year by the eligible individual; and

(c) the amount determined for the year under the third paragraph of section 1029.8.61.5 in respect of the eligible individual to whom paragraph *a* applies is to be increased by the amount that would be determined for the year under that paragraph in respect of the eligible individual’s eligible spouse if this division were read without reference to this section.

“**1029.8.61.5.2.** If, at a particular time in a taxation year, two eligible individuals who are spouses cease to live together because of a breakdown of their marriage and their separation lasts for a period of at least 90 days that includes the particular time, the aggregate of all amounts each of which is an

eligible expense made by either eligible individual in the period of the year preceding the particular time and in which they were spouses may be apportioned between them in such manner as may be agreed by them or, in case of disagreement, as the Minister may determine.”

(2) Subsection 1 applies from the taxation year 2008.

323. (1) Section 1029.8.61.6 of the Act is amended

(1) by replacing “If an individual applies therefor to the Minister, in” in the portion before subparagraph *a* of the first paragraph by “If, on or before 1 December of a taxation year, an individual applies to the Minister, in the”;

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

“(c) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution situated in Québec.”;

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

“If an application for advance payments referred to in the first paragraph is made in respect of an eligible expense that includes a portion of an amount paid as rent, the prescribed form used for the application must be accompanied by the documents described in subparagraphs i to iii of subparagraph *a* of the fourth paragraph of section 1029.8.61.5.”;

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

“If, at the time the application for advance payments referred to in the first paragraph is made, an individual has a spouse who satisfies the conditions set out in subparagraphs *a* and *b* of that paragraph, only one of them may make the application.”

(2) Paragraphs 1, 2 and 4 of subsection 1 apply from the taxation year 2008.

(3) Paragraph 3 of subsection 1 applies in respect of an advance payment that relates to an amount to be paid as rent after 30 June 2008.

324. (1) The Act is amended by inserting the following after section 1029.8.61.7:

“§3. — *Financial compensation*

“**1029.8.61.7.1.** The Minister may establish and implement a transitional financial compensation program for elderly persons who live in a dwelling unit.

The program mentioned in the first paragraph is a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31).”

(2) Subsection 1 applies from the taxation year 2008.

325. Section 1029.8.61.20 of the Act, amended by section 456 of chapter 5 of the statutes of 2009, is again amended by replacing “next before” in subparagraph *b* of the second paragraph by “immediately before”.

326. (1) The Act is amended by inserting the following after section 1029.8.61.75, enacted by section 459 of chapter 5 of the statutes of 2009:

“DIVISION II.11.5

“CREDIT FOR RESPITE EXPENSES OF INFORMAL CAREGIVERS

“§1. — *Interpretation and general*

“1029.8.61.76. In this division,

“eligible relative” of an individual means a person at least 18 years of age who, because of a significant disability, cannot be left without supervision and who

(*a*) is the individual’s spouse or the child, grandchild, nephew, niece, brother, sister, father, mother, uncle, aunt, grandfather, grandmother, great-uncle or great-aunt of the individual or of the individual’s spouse or any other direct ascendant of the individual or of the individual’s spouse; and

(*b*) is either

i. a person in respect of whom the conditions set out in subparagraphs *a* to *b.1* of the first paragraph of section 752.0.14 are met, or

ii. a person who is receiving palliative care;

“eligible spouse” of an individual for a taxation year means the person who is the individual’s eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;

“family income” of an individual for a taxation year means the amount by which \$50,000 is exceeded by the aggregate of the income of the individual for the year and the income, for the year, of the individual’s eligible spouse for the year;

“recognized diploma” means

(*a*) a diploma of vocational studies in home care assistance;

(b) a diploma of vocational studies in home care and family and social assistance;

(c) a diploma of vocational studies in assistance in health care establishments;

(d) a diploma of vocational studies in assistance to patients or residents in health care establishments;

(e) a diploma of vocational studies in health, assistance and nursing;

(f) a diploma of college studies in nursing;

(g) a bachelor's degree in nursing; or

(h) any other diploma that enables an individual to act as

i. a visiting homemaker,

ii. a home support worker,

iii. a family and social auxiliary,

iv. a nursing attendant,

v. a health care aide,

vi. a beneficiary care attendant,

vii. a nursing assistant, or

viii. a nurse;

“specialized respite services” means the services by which a person who holds a recognized diploma provides, in place of an individual, home care to an eligible relative of the individual.

For the purposes of the definition of “specialized respite services” in the first paragraph, a person is deemed to have been awarded a recognized diploma if

(a) the care given to the individual's eligible relative by the person is in addition to care the person is required to give the eligible relative, in accordance with the direct allowance program administered by the Minister of Health and Social Services, within the framework of the person's participation in implementing an intervention plan or an individualized service plan developed, in respect of the eligible relative, by an institution referred to in Title I of Part II of the Act respecting health services and social services (chapter S-4.2) or by an institution within the meaning of section 1 of the

Act respecting health services and social services for Cree Native persons (chapter S-5); or

(b) the person holds employment with an entity that may be called upon to provide specialized respite services to an individual under an intervention plan or an individualized service plan established by an institution referred to in subparagraph a.

“1029.8.61.77. For the purposes of the definition of “eligible relative” in the first paragraph of section 1029.8.61.76, a person who, immediately before death, was the spouse of an individual is deemed to be a spouse of the individual.

“1029.8.61.78. For the purpose of determining whether an individual is deemed to have paid an amount to the Minister under section 1029.8.61.80 for a taxation year in respect of an eligible relative, the eligible relative shall, on request in writing by the Minister for information with respect to the eligible relative’s impairment or the palliative care the eligible relative is receiving and its effects on the eligible relative or with respect to any therapy that is required to be administered to the eligible relative, provide the information so requested in writing.

“1029.8.61.79. For the purposes of the definition of “family income” in the first paragraph of section 1029.8.61.76, the income for a taxation year of an individual who was not resident in Canada throughout the year is deemed to be equal to the income that would be determined in respect of the individual for the year under this Part if the individual had been resident in Québec and in Canada throughout the year or, if the individual died in the year, throughout the period of the year preceding the time of death.

“§2. — *Credit*

“1029.8.61.80. An individual who is resident in Québec at the end of 31 December of a taxation year is deemed to have paid to the Minister, on the individual’s balance-due day for that year, on account of the individual’s tax payable under this Part for the year, an amount equal to the amount by which 30% of the lesser of the following amounts exceeds 3% of the individual’s family income for the year:

(a) the aggregate of all amounts each of which is an amount paid by the individual in respect of expenses incurred in the year for specialized respite services provided to a person who, when those expenses are incurred, is an eligible relative of the individual and ordinarily lives with the individual; and

(b) \$5,200.

No individual may be deemed to have paid an amount to the Minister under the first paragraph for a taxation year in respect of a particular amount paid in respect of expenses incurred in the year for specialized respite

services, unless proof of payment of the particular amount is provided by filing with the Minister, together with the fiscal return the individual is required to file under section 1000 for the year, or would be required to so file if tax were payable by the individual for the year under this Part, one or more receipts issued by the payee and containing, if the payee is an individual, the individual's Social Insurance Number.

For the purposes of this section, an individual who was resident in Québec immediately before death is deemed to be resident in Québec at the end of 31 December of the year of the individual's death.

“1029.8.61.81. For the purposes of section 1029.8.61.80, the expenses incurred by an individual for specialized respite services do not include

(a) an amount in respect of which a taxpayer is or was entitled to a reimbursement, or another form of assistance, except to the extent that the amount is included in computing the income of any taxpayer and is not deductible in computing that taxpayer's income or taxable income;

(b) an amount that was taken into account in computing an amount deducted under section 752.0.11 in computing an individual's tax payable under this Part; and

(c) an amount that was taken into account in computing an amount that an individual is deemed to have paid to the Minister under section 1029.8.61.5 or 1029.8.79.

“1029.8.61.82. For the purpose of applying this division to a taxation year for which two or more individuals could, but for this section, be deemed under section 1029.8.61.80 to have paid an amount to the Minister in respect of expenses incurred in the year for specialized respite services provided to the same person, that person is deemed, for any time at which an amount has been incurred in respect of those expenses, to be the eligible relative solely of the individual from among those individuals who is the eligible relative's main support for the year.”

(2) Subsection 1 applies from the taxation year 2008.

327. (1) Section 1029.8.63 of the Act is amended by replacing “\$6,000” and “30%” in the first paragraph by “\$10,000” and “50%”, respectively.

(2) Subsection 1 applies in respect of a certificate issued after 31 December 2007 or a judgment rendered after that date.

328. (1) Section 1029.8.66.2 of the Act is amended by replacing “\$6,000” and “30%” in the first paragraph by “\$10,000” and “50%”, respectively.

(2) Subsection 1 applies from the taxation year 2008.

329. (1) Section 1029.8.67 of the Act, amended by section 460 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “\$6,275” in the definition of “eligible child” by “\$6,890”;

(2) by replacing “\$7,000” in paragraph *b* of the definition of “qualified child care expense” by “\$9,000”.

(2) Subsection 1 applies from the taxation year 2009.

330. (1) The Act is amended by inserting the following section after section 1029.8.67:

“1029.8.67.1. For the purposes of this division, the child care expense of an individual for a taxation year includes, despite the definition of that expression in section 1029.8.67, the expense incurred to care for a child throughout the period of the year during which the individual, or the individual’s eligible spouse for the year, receives benefits relating to a birth or an adoption under the Act respecting parental insurance (chapter A-29.011), the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) or a similar Act of a province other than Québec.”

(2) Subsection 1 applies from the taxation year 2009.

331. Section 1029.8.77.1 of the Act is replaced by the following section:

“1029.8.77.1. For the purposes of the definition of “family income” in section 1029.8.67, the income for a taxation year of an individual who was not resident in Canada throughout the year is deemed to be equal to the income that would be determined in respect of the individual for the year under this Part if the individual had been resident in Québec and in Canada throughout the year or, if the individual died in the year, throughout the period of the year preceding the time of death.”

332. (1) Section 1029.8.80 of the Act is replaced by the following section:

“1029.8.80. The percentage to which the first paragraph of section 1029.8.79 refers in respect of an individual for a taxation year is

(a) 75% if the individual’s family income for the year does not exceed \$31,520;

(b) 74% if the individual’s family income for the year exceeds \$31,520 but does not exceed \$32,685;

(c) 73% if the individual’s family income for the year exceeds \$32,685 but does not exceed \$33,855;

(d) 72% if the individual’s family income for the year exceeds \$33,855 but does not exceed \$35,015;

(e) 71% if the individual's family income for the year exceeds \$35,015 but does not exceed \$36,185;

(f) 70% if the individual's family income for the year exceeds \$36,185 but does not exceed \$37,345;

(g) 69% if the individual's family income for the year exceeds \$37,345 but does not exceed \$38,525;

(h) 68% if the individual's family income for the year exceeds \$38,525 but does not exceed \$39,690;

(i) 67% if the individual's family income for the year exceeds \$39,690 but does not exceed \$40,850;

(j) 66% if the individual's family income for the year exceeds \$40,850 but does not exceed \$42,015;

(k) 65% if the individual's family income for the year exceeds \$42,015 but does not exceed \$43,190;

(l) 64% if the individual's family income for the year exceeds \$43,190 but does not exceed \$44,355;

(m) 63% if the individual's family income for the year exceeds \$44,355 but does not exceed \$45,525;

(n) 62% if the individual's family income for the year exceeds \$45,525 but does not exceed \$46,685;

(o) 61% if the individual's family income for the year exceeds \$46,685 but does not exceed \$47,860;

(p) 60% if the individual's family income for the year exceeds \$47,860 but does not exceed \$86,370;

(q) 57% if the individual's family income for the year exceeds \$86,370 but does not exceed \$124,000;

(r) 54% if the individual's family income for the year exceeds \$124,000 but does not exceed \$125,175;

(s) 52% if the individual's family income for the year exceeds \$125,175 but does not exceed \$126,350;

(t) 50% if the individual's family income for the year exceeds \$126,350 but does not exceed \$127,525;

(u) 48% if the individual's family income for the year exceeds \$127,525 but does not exceed \$128,700;

(v) 46% if the individual's family income for the year exceeds \$128,700 but does not exceed \$129,875;

(w) 44% if the individual's family income for the year exceeds \$129,875 but does not exceed \$131,050;

(x) 42% if the individual's family income for the year exceeds \$131,050 but does not exceed \$132,225;

(y) 40% if the individual's family income for the year exceeds \$132,225 but does not exceed \$133,400;

(z) 38% if the individual's family income for the year exceeds \$133,400 but does not exceed \$134,575;

(z.1) 36% if the individual's family income for the year exceeds \$134,575 but does not exceed \$135,750;

(z.2) 34% if the individual's family income for the year exceeds \$135,750 but does not exceed \$136,925;

(z.3) 32% if the individual's family income for the year exceeds \$136,925 but does not exceed \$138,100;

(z.4) 30% if the individual's family income for the year exceeds \$138,100 but does not exceed \$139,275;

(z.5) 28% if the individual's family income for the year exceeds \$139,275 but does not exceed \$140,450; and

(z.6) 26% if the individual's family income for the year exceeds \$140,450.”

(2) Subsection 1 applies from the taxation year 2009.

333. (1) Section 1029.8.80.2 of the Act, amended by section 469 of chapter 5 of the statutes of 2009, is again amended, in the first paragraph,

(1) by replacing “section 1029.8.116.5” in subparagraph *f* by “section 1029.8.116.5 or 1029.8.116.5.0.1”;

(2) by adding the following subparagraph after subparagraph *f*:

“(g) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution situated in Québec.”

(2) Paragraph 1 of subsection 1 applies from the taxation year 2008.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2009.

334. (1) Section 1029.8.80.3 of the Act is amended

(1) by replacing paragraphs *a* to *f* by the following paragraphs:

“(a) 75% if the individual’s estimated family income for the year does not exceed \$31,520;

“(b) 70% if the individual’s estimated family income for the year exceeds \$31,520 but does not exceed \$37,345;

“(c) 65% if the individual’s estimated family income for the year exceeds \$37,345 but does not exceed \$43,190;

“(d) 60% if the individual’s estimated family income for the year exceeds \$43,190 but does not exceed \$86,370;

“(e) 57% if the individual’s estimated family income for the year exceeds \$86,370 but does not exceed \$124,000;

“(f) 50% if the individual’s estimated family income for the year exceeds \$124,000 but does not exceed \$127,525;”;

(2) by striking out paragraph *g*;

(3) by replacing paragraphs *h* to *k* by the following paragraphs:

“(h) 44% if the individual’s estimated family income for the year exceeds \$127,525 but does not exceed \$131,050;

“(i) 38% if the individual’s estimated family income for the year exceeds \$131,050 but does not exceed \$134,575;

“(j) 32% if the individual’s estimated family income for the year exceeds \$134,575 but does not exceed \$138,100; and

“(k) 26% if the individual’s estimated family income for the year exceeds \$138,100.”

(2) Subsection 1 applies from the taxation year 2009.

335. (1) Section 1029.8.101 of the Act, amended by section 471 of chapter 5 of the statutes of 2009, is again amended

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

““eligible spouse” of an eligible individual for a taxation year means the person who is the eligible individual’s eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4, unless, at the end of 31 December

of the year or, if the person died in the year, immediately before the person's death,

(a) the person was not resident in Québec; or

(b) the person was confined to a prison or similar institution and had been so confined during the year for one or more periods totalling more than six months;";

(2) by inserting "or subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1" after "section 1029.8.116.5" in paragraph *b* of the definition of "eligible individual".

(2) Subsection 1 applies from the taxation year 2008.

336. Section 1029.8.108 of the Act is replaced by the following section:

"1029.8.108. An eligible individual may not be deemed to have paid an amount to the Minister under section 1029.8.105 for a taxation year in a month specified for that year if, at the end of 31 December of the year, the eligible individual was confined to a prison or similar institution and has been so confined during the year for one or more periods totalling more than six months."

337. (1) Section 1029.8.110 of the Act, amended by section 472 of chapter 5 of the statutes of 2009, is again amended by inserting "or subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1" after "section 1029.8.116.5" in paragraph *b* of the definition of "eligible individual".

(2) Subsection 1 applies from the taxation year 2008.

338. (1) The heading of Division II.17.1 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

"CREDITS TO INCREASE THE INCENTIVE TO WORK".

(2) Subsection 1 applies from the taxation year 2008.

339. (1) Section 1029.8.116.1 of the Act, amended by section 478 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing the definition of "eligible spouse" by the following definition:

"eligible spouse" of an eligible individual for a taxation year means the person who is the eligible individual's eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4, unless, at the end of 31 December of the year or, if the person died in the year, immediately before the person's death,

(a) the person was not resident in Québec; or

(b) the person was confined to a prison or similar institution and had been so confined during the year for one or more periods totalling more than six months;”;

(2) by inserting “or subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1” after “section 1029.8.116.5” in paragraph *d* of the definition of “eligible individual”;

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

““period of transition to work” of an individual means a period that begins on the first day of a particular month that is both subsequent to the month of March 2008 and recognized by the Minister of Employment and Social Solidarity as a month in which the individual ceases to receive a last resort financial assistance benefit under Title II of the Individual and Family Assistance Act (chapter A-13.1.1) because of earned income from employment as determined for the purposes of that Act, and that ends on the last day of the eleventh month that follows the particular month or, if it is earlier, the last day of the month that precedes the month in which the individual again receives such a benefit;”;

(4) by replacing paragraphs *a* and *b* of the definition of “work income” by the following paragraphs:

“(a) the individual’s income for the year from an office or employment computed under Chapters I and II of Title II of Book III, other than such an income that is deductible in computing the individual’s taxable income under paragraph *e* of section 725;

“(b) the individual’s income for the year from a business the individual carries on either alone or as a partner actively engaged in the business, other than such an income that is deductible in computing the individual’s taxable income under paragraph *e* of section 725; and”;

(5) by adding the following paragraph after paragraph *b* of the definition of “work income”:

“(c) the amount included in computing the individual’s income for the year under paragraph *h* of section 312, other than such an amount that is deductible in computing the individual’s taxable income under paragraph *e* of section 725.”;

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

““earned income” of an individual for a month means the aggregate of

(a) the individual's income from an office or employment, computed under Chapters I and II of Title II of Book III, that may reasonably be attributed to that month, other than such an income that is deductible in computing the individual's taxable income under paragraph *e* of section 725; and

(b) the individual's income from any business the individual carries on either alone or as a partner actively engaged in the business, that may reasonably be attributed to that month, other than such an income that is deductible in computing the individual's taxable income under paragraph *e* of section 725;";

(7) by replacing the definition of "total income" by the following definition:

"total income" of an eligible individual for a taxation year means the aggregate of the income for the year of the eligible individual and the income for the year of the eligible individual's eligible spouse for the year;".

(2) Subsection 1 applies from the taxation year 2008.

340. (1) The Act is amended by inserting the following section after section 1029.8.116.2.1:

"1029.8.116.2.2. For the purposes of the definition of "period of transition to work" of an individual in section 1029.8.116.1, the Minister of Employment and Social Solidarity shall comply with the following rules:

(a) despite subparagraph *a* of paragraph 2 of section 55 of the Individual and Family Assistance Act (chapter A-13.1.1), if the individual is a member of a family, that Minister shall take into account only the income from employment earned by the individual and by the individual's spouse within the meaning of section 22 of that Act; and

(b) that Minister shall not consider an individual to have received, for a month, a last resort financial assistance benefit if, for that month, the individual receives only a special benefit under section 48 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 2008.

341. (1) Section 1029.8.116.3 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2008.

342. (1) The heading of subdivision 2 of Division II.17.1 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“§2. — *Credits*”.

(2) Subsection 1 applies from the taxation year 2008.

343. (1) Section 1029.8.116.5 of the Act is amended

(1) by replacing the portion of the first paragraph before the formula by the following:

“1029.8.116.5. An eligible individual for a taxation year who is resident in Québec at the end of 31 December of the year is deemed, subject to the third paragraph, to have paid to the Minister, on the eligible individual’s balance-due day for the year, on account of the eligible individual’s tax payable for the year, provided that the eligible individual makes an application to that effect, in the prescribed form containing prescribed information, in the fiscal return the eligible individual is required to file for the year under section 1000, or would be required to so file if tax were payable for the year by the eligible individual, the amount determined by the formula”;

(2) by replacing subparagraphs i and ii of subparagraph *c* of the second paragraph by the following subparagraphs:

“i. the work premium reduction threshold that is applicable for the year in respect of an eligible individual who does not have an eligible spouse for the year, and

“ii. the work premium reduction threshold that is applicable for the year in respect of an eligible individual who has an eligible spouse for the year.”;

(3) by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) the excess amount that corresponds to the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is an advance payment referred to in the second paragraph of section 1029.8.116.9, that the eligible individual, or the eligible individual’s eligible spouse for the year, has received, or may reasonably expect to receive, for the year, less the aggregate of all amounts each of which is the portion of that excess amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and”;

(4) by striking out the fourth paragraph.

(2) Subsection 1 applies from the taxation year 2008.

344. (1) The Act is amended by inserting the following sections after section 1029.8.116.5:

“1029.8.116.5.0.1. An individual who, for a taxation year, is an eligible individual to whom the second paragraph applies and is resident in Québec at the end of 31 December of the year is deemed, subject to the fourth paragraph, to have paid to the Minister, on the individual’s balance-day for the year, on account of the individual’s tax payable for the year, provided that the individual makes an application to that effect, in the prescribed form containing prescribed information, in the fiscal return the individual is required to file for the year under section 1000, or would be required to so file if tax were payable for the year by the individual, the amount determined by the formula

$$(A \times B) - (10\% \times C).$$

This paragraph applies, for the year, to an eligible individual if

(a) the eligible individual receives in the year, or has received in any of the five preceding years, because of the individual’s physical or mental condition, a social solidarity allowance under Chapter II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), other than a special benefit paid under section 48 of the Individual and Family Assistance Regulation made by Order in Council 1073-2006 (2006, G.O. 2, 3877), as amended, or a severely limited capacity for employment allowance under Chapter I of Title I of the Act respecting income support, employment assistance and social solidarity (chapter S-32.001), as that Act read before being replaced, other than a special benefit paid under section 50 of the Regulation respecting income support made by Order in Council 1011-99 (1999, G.O. 2, 2881), as it read before being replaced;

(b) the eligible individual’s eligible spouse for the year receives in the year, or has received in any of the five preceding years, because of the spouse’s physical or mental condition, an allowance referred to in subparagraph *a*; or

(c) the eligible individual or the eligible individual’s eligible spouse for the year is a person in respect of whom subparagraphs *a* to *d* of the first paragraph of section 752.0.14 apply for the year.

In the formula in the first paragraph,

(a) A is

i. in the case where the eligible individual does not have an eligible spouse for the year but has a dependant whom the eligible individual designates for the year in the prescribed form, 25%,

ii. in the case where the eligible individual has an eligible spouse for the year and a dependant whom the eligible individual designates for the year in the prescribed form, 20%, and

iii. in any other case, 9%;

(b) B is

i. in the case where the eligible individual does not have an eligible spouse for the year, the amount by which the lesser of the reduction threshold for the adjusted work premium, that is applicable for the year in respect of the eligible individual, and the eligible individual's work income for the year exceeds \$1,200, and

ii. in the case where the eligible individual has an eligible spouse for the year, the amount by which the lesser of the reduction threshold for the adjusted work premium, that is applicable for the year in respect of the eligible individual, and the aggregate of the eligible individual's work income for the year and the work income for the year of the eligible individual's eligible spouse for the year exceeds \$1,200; and

(c) C is the amount by which the eligible individual's total income for the year exceeds

i. the reduction threshold for the adjusted work premium, that is applicable for the year in respect of an eligible individual who does not have an eligible spouse for the year, and

ii. the reduction threshold for the adjusted work premium, that is applicable for the year in respect of an eligible individual who has an eligible spouse for the year.

For the purpose of computing the payments that an eligible individual for a taxation year is required to make under section 1025 or 1026, the individual is deemed to have paid to the Minister, on account of the individual's tax payable for the year under this Part, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the excess amount that corresponds to the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is an advance payment referred to in the second paragraph of section 1029.8.116.9, that the eligible individual, or the eligible individual's eligible spouse for the year, has received, or may reasonably expect to receive, for the year, less the aggregate of all amounts each of which is the portion of that excess amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(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.

“1029.8.116.5.0.2. An eligible individual who is resident in Québec at the end of 31 December of a taxation year is deemed, subject to the third paragraph, to have paid to the Minister, on the eligible individual’s balance-due day for the year, on account of the eligible individual’s tax payable for the year, provided that the eligible individual makes an application to that effect, in the prescribed form containing prescribed information, in the fiscal return the eligible individual is required to file for the year under section 1000, or would be required to so file if tax were payable for the year by the eligible individual, an amount equal to the product obtained by multiplying \$200 by the total number of months in that year each of which is a month (in this section and section 1029.8.116.9.1 referred to as an “eligible month”) in which the individual’s earned income is equal to or greater than \$200 and is a month included in a period of transition to work of the individual in respect of which the following conditions are met:

(a) the period of transition to work began in that year or in the preceding taxation year;

(b) the Minister of Employment and Social Solidarity confirms that during the 42-month period that precedes the first month of the individual’s period of transition to work that includes the eligible month, the individual received, for at least 36 months, a last resort financial assistance benefit under Title II of the Individual and Family Assistance Act (chapter A-13.1.1) or under Chapter I of Title I of the Act respecting income support, employment assistance and social solidarity (chapter S-32.001), as that Act read before being replaced; and

(c) the Minister of Employment and Social Solidarity confirms that, for the first month of the individual’s period of transition to work that includes the eligible month, the individual holds, under subparagraph 1 or 3 of the first paragraph of section 48 of the Individual and Family Assistance Regulation made by Order in Council 1073-2006 (2006, G.O. 2, 3877), as amended, a valid claim booklet issued by the Minister of Employment and Social Solidarity.

For the purpose of confirming that an individual meets the condition set out in subparagraph *b* of the first paragraph, the Minister of Employment and Social Solidarity shall not consider that the individual received a last resort financial assistance benefit for a particular month if

(a) for that month, the individual was a dependent child for the purposes of the Individual and Family Assistance Act or of the Act respecting income support, employment assistance and social solidarity, as that Act read before being replaced; or

(b) for that month, the individual received only a special benefit under section 48 of the Individual and Family Assistance Regulation or under section 50 of the Regulation respecting income support made by Order in Council 1011-99 (1999, G.O. 2, 2881), as it read before being replaced.

For the purpose of computing the payments that an eligible individual for a taxation year is required to make under section 1025 or 1026, the individual is deemed, unless the individual elects to have section 1029.8.116.9.1 apply for the year, to have paid to the Minister, on account of the individual's tax payable for the year under this Part, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

“1029.8.116.5.0.3. For the purposes of sections 1029.8.116.5 to 1029.8.116.5.0.2, an eligible individual who was resident in Québec immediately before the eligible individual's death is deemed to be resident in Québec at the end of 31 December of the year in which the eligible individual died.”

(2) Subsection 1 applies from the taxation year 2008. However, when section 1029.8.116.5.0.1 of the Act applies to the year 2008,

(1) subparagraphs i and ii of subparagraph *b* of the third paragraph of that section are to be read as follows:

“i. in the case where the eligible individual does not have an eligible spouse for the year, the amount by which the lesser of \$12,346 and the eligible individual's work income for the year exceeds \$1,200, and

“ii. in the case where the eligible individual has an eligible spouse for the year, the amount by which the lesser of \$17,606 and the aggregate of the eligible individual's work income for the year and the work income for the year of the eligible individual's eligible spouse for the year exceeds \$1,200; and”;

(2) subparagraphs i and ii of subparagraph *c* of the third paragraph of that section are to be read as follows:

“i. in the case where the eligible individual does not have an eligible spouse for the year, \$12,346, and

“ii. in the case where the eligible individual has an eligible spouse for the year, \$17,606.”

345. (1) Section 1029.8.116.5.1 of the Act is amended

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

“1029.8.116.5.1. The Minister of Finance publishes annually in the *Gazette officielle du Québec* a notice setting out

(a) the amounts of the work premium reduction thresholds, referred to in subparagraphs i and ii of subparagraphs *b* and *c* of the second paragraph of section 1029.8.116.5, that are applicable for a taxation year and are determined according to the terms and conditions prescribed by regulation, and that are to be used in determining the amount that an eligible individual is deemed to have paid to the Minister on account of the individual’s tax payable for the year under section 1029.8.116.5; and

(b) the amounts of the reduction thresholds for the adjusted work premium, referred to in subparagraphs i and ii of subparagraphs *b* and *c* of the third paragraph of section 1029.8.116.5.0.1, that are applicable for a taxation year and are determined according to the terms and conditions prescribed by regulation, and that are to be used in determining the amount that an eligible individual is deemed to have paid to the Minister on account of the individual’s tax payable for the year under section 1029.8.116.5.0.1.”;

(2) by inserting “and of the reduction thresholds for the adjusted work premium” after “reduction thresholds” in the second paragraph.

(2) Subsection 1 applies from the taxation year 2009.

346. (1) The Act is amended by inserting the following section after section 1029.8.116.5.1:

“1029.8.116.5.2. An eligible individual may not be deemed to have paid an amount to the Minister under any of sections 1029.8.116.5 to 1029.8.116.5.0.2 for a taxation year if, at the end of 31 December of the year or, if the eligible individual died in the year, immediately before the eligible individual’s death, the eligible individual was confined to a prison or similar institution and had been so confined during the year for one or more periods totalling more than six months.”

(2) Subsection 1 applies from the taxation year 2008.

347. (1) Section 1029.8.116.8 of the Act, amended by section 479 of chapter 5 of the statutes of 2009, is again amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“1029.8.116.3. For the purposes of subparagraph *a* of the second paragraph of section 1029.8.116.5 or subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1, an eligible individual for a taxation year has a dependant whom the eligible individual may designate for the year in the prescribed form referred to in that subparagraph *a*, if that person is, during the year, a child of the eligible individual or of the eligible individual’s eligible spouse for the year and”.

(2) Subsection 1 applies from the taxation year 2008.

348. (1) The Act is amended by inserting the following sections after section 1029.8.116.8:

“1029.8.116.8.1. For the purposes of subparagraph *a* of the second paragraph of section 1029.8.116.5 and subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1, an eligible individual for a taxation year may not designate a person as being a dependant for the year if, at the end of 31 December of the year or, if the person died in the year, immediately before the person’s death, that person was confined to a prison or similar institution and had been so confined during the year for one or more periods totalling more than six months.

“1029.8.116.8.2. For the purposes of the definition of “eligible spouse” in section 1029.8.116.1 and sections 1029.8.116.5.2 and 1029.8.116.8.1, a person who has been allowed, in a taxation year, to be temporarily absent from a prison or a similar institution to which the person has been confined is deemed to be confined to that prison or similar institution during each day of the year during which the person has been so allowed to be temporarily absent.”

(2) Subsection 1 applies from the taxation year 2008.

349. (1) Section 1029.8.116.9 of the Act is amended

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

“1029.8.116.9. If, on or before 1 September of a taxation year, an individual applies to the Minister, in the prescribed form containing the prescribed information referred to in the first paragraph of either of sections 1029.8.116.5 and 1029.8.116.5.0.1, the Minister may pay in advance, according to the terms and conditions provided for in the second paragraph, an amount (in this section referred to as the “amount of the advance relating to the work premium”) equal to the product obtained by multiplying the percentage specified in the third paragraph by the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister, under that first paragraph, on account of the individual’s tax payable for the year, if”;

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

“(b) the individual is not a person in respect of whom another individual is entitled, for the year, to an amount deemed under section 1029.8.61.18 to be an overpayment of the other individual’s tax payable, unless the individual is 18 years of age or over on the first day of the month of the application;”;

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

“(e) the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister on account of the individual’s tax payable for the year, under the first paragraph of either of sections 1029.8.116.5 and 1029.8.116.5.0.1, is greater than

i. if the individual has a dependant who meets the conditions set out in section 1029.8.116.8 to be designated for the purposes of subparagraph *a* of the second paragraph of section 1029.8.116.5 or subparagraph *a* of the third paragraph of section 1029.8.116.5.0.1, \$500, and

ii. in any other case, \$300; and”;

(4) by adding the following subparagraph after subparagraph *e* of the first paragraph:

“(f) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution situated in Québec.”;

(5) by inserting the following paragraph after the second paragraph:

“The percentage to which the first paragraph refers is 50% if subparagraph *i* of subparagraph *e* of that paragraph applies, and 75% in any other case.”;

(6) by striking out the fifth paragraph.

(2) Subsection 1 applies from the taxation year 2009.

350. (1) The Act is amended by inserting the following sections after section 1029.8.116.9:

“1029.8.116.9.1. If an individual applies to the Minister of Employment and Social Solidarity for a taxation year, in the form prescribed by that Minister and containing prescribed information, and if that Minister, after being satisfied that the conditions set out in subparagraphs *b* and *c* of the first paragraph of section 1029.8.116.5.0.2 are met in respect of any of the individual’s periods of transition to work that include an eligible month, notifies the Minister of Revenue, the latter Minister may pay in advance,

according to the terms and conditions provided for in the second paragraph, an amount (in this section referred to as the “amount of the advance relating to the supplement”) equal to the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister, under that first paragraph, on account of the individual’s tax payable for a taxation year for which the application is made, if

- (a) the individual is resident in Québec at the time of the application;
- (b) the individual is not a person in respect of whom another individual is entitled, for the year, to an amount deemed under section 1029.8.61.18 to be an overpayment of the other individual’s tax payable, unless the individual is 18 years of age or over on the first day of the month of the application;
- (c) at the time of the application, the individual is described in any of paragraphs *a* to *d* of section 1029.8.116.2;
- (d) at the time of the application, the individual is performing the duties of an office or employment, or is carrying on a business, alone or as a partner actively engaged in the business; and
- (e) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution situated in Québec.

The terms and conditions of payment of the amount of the advance relating to the supplement to which the first paragraph refers are as follows:

- (a) for any eligible month that precedes the month in which the individual filed the application, the Minister shall pay to the individual, on or before the 15th day of the month that follows the month in which the application was filed, an amount equal to the product obtained by multiplying \$200 by the number of those eligible months; and
- (b) for each of the other eligible months, the Minister shall pay to the individual an amount of \$200 on or before the 15th day of the following month.

The Minister of Employment and Social Solidarity shall notify the Minister on becoming aware that the individual’s period of transition to work has ended because the individual is again receiving a last resort financial assistance benefit under Title II of the Individual and Family Assistance Act (chapter A-13.1.1).

In addition, the individual shall notify the Minister with dispatch of any event that may affect the amount of the advance relating to the supplement and, if the individual does not so notify the Minister, the Minister may suspend, reduce or cease the payment of the advance.

“1029.8.116.9.2. No individual may be deemed to have paid an amount to the Minister for a taxation year under section 1029.8.116.5 if the individual or the individual’s eligible spouse for the year is deemed to have paid an amount to the Minister for the year under section 1029.8.116.5.0.1.”

(2) Subsection 1 applies from the taxation year 2008. However, when section 1029.8.116.9.1 of the Act applies to the taxation year 2008, subparagraph *a* of the second paragraph is to be read as follows:

“(a) for the eligible months that precede the month in which the individual filed the application, the Minister shall pay to the individual an amount equal to the product obtained by multiplying \$200 by the number of those eligible months, according to the following terms and conditions:

i. on 15 September 2008, if the individual filed the application before 1 September 2008, and

ii. otherwise, on the 15th day of the month that follows the month in which the application was filed; and”.

351. (1) Section 1029.8.116.10 of the Act is amended by replacing “section 1029.8.116.5” by “any of sections 1029.8.116.5 to 1029.8.116.5.0.2”.

(2) Subsection 1 applies from the taxation year 2008.

352. (1) Section 1029.8.116.11 of the Act is amended by replacing “section 1029.8.116.5” in the first paragraph by “section 1029.8.116.5 or 1029.8.116.5.0.1”.

(2) Subsection 1 applies from the taxation year 2008.

353. (1) Section 1034.1 of the Act is amended by inserting the following subsection after subsection 2:

“(2.0.1) If a taxpayer is deemed under section 467.2 to have received at any time an amount out of or under an annuity that is a qualifying trust annuity with respect to the taxpayer, the taxpayer, the annuitant under the annuity and the policyholder are solidarily liable to pay the part of the taxpayer’s tax under this Part for the taxation year of the taxpayer that includes that time that is equal to the amount by which that tax exceeds the tax that would have been computed in respect of the taxpayer for the year if no amount were deemed under section 467.2 to have been received by the taxpayer out of or under the annuity in the year.”

(2) Subsection 1 applies in respect of an assessment made after 31 December 2005.

354. (1) The Act is amended by inserting the following section after section 1034.9, enacted by section 485 of chapter 5 of the statutes of 2009:

“1034.10. If, in computing taxable income for a taxation year, a taxpayer is required to include an amount in respect of a disability assistance payment, within the meaning assigned by section 905.0.3, that is deemed under subparagraph *b* or *c* of the first paragraph of section 905.0.20 to have been made at a particular time from a registered disability savings plan, the taxpayer and each holder, within the meaning assigned by section 905.0.3, of the plan immediately after the particular time are solidarily liable to pay a part of the taxpayer’s tax under this Part for that taxation year that is equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is the amount of the taxpayer’s tax under this Part for the year; and

(b) B is the amount that would be the taxpayer’s tax under this Part for the year if no disability assistance payment were deemed by subparagraph *b* or *c* of the first paragraph of section 905.0.20 to have been made from a registered disability savings plan at a particular time.

However, this section limits neither the liability of the taxpayer under any other provision of this Act, nor the liability of any holder for the interest that the holder is liable to pay under this Act on an assessment in respect of an amount that the holder is liable to pay because of this section.”

(2) Subsection 1 applies from the taxation year 2008.

355. (1) Section 1035 of the Act, replaced by section 486 of chapter 5 of the statutes of 2009, is amended

(1) by inserting “an annuitant or policyholder in respect of any amount payable under subsection 2.0.1 of section 1034.1,” before “a person in respect of any amount payable by that person under subsection 2.1”;

(2) by replacing “or a beneficiary in respect of any amount payable under section 1034.8,” by “, a beneficiary in respect of any amount payable under section 1034.8 or a holder in respect of any amount payable under section 1034.10,”.

(2) Paragraph 1 of subsection 1 applies in respect of an assessment made after 31 December 2005.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2008.

356. (1) Section 1036 of the Act, replaced by section 486 of chapter 5 of the statutes of 2009, is again replaced by the following section:

“1036. If a transferor and a transferee, an annuitant and an individual, a taxpayer and another person, a trust and a beneficiary or a taxpayer and a holder are, under any of sections 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10, solidarily liable in respect of all or part of a liability of the transferor referred to in section 1034 (in this section referred to as the “transferor concerned”), the transferee referred to in section 1034.0.0.3 (in this section referred to as the “transferee concerned”), the annuitant, the taxpayer or the trust, as the case may be, the following rules apply:

(a) a payment by, and on account of the liability of, the transferee referred to in section 1034 (in this section referred to as the “other transferee”), the transferor referred to in section 1034.0.0.3 (in this section referred to as the “other transferor”), the individual, the other person, the beneficiary or the holder, as the case may be, discharges, up to the amount of the payment, the solidary liability; and

(b) a payment by, and on account of the liability of, the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust, discharges the liability of the other transferee, the other transferor, the individual, the other person, the beneficiary or the holder, as the case may be, only to the extent that the payment operates to reduce the liability of the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust to an amount less than the amount in respect of which the other transferee, the other transferor, the individual, the other person, the beneficiary or the holder is solidarily liable under any of sections 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10.”

(2) Subsection 1 applies from the taxation year 2008.

357. (1) Section 1044 of the Act is amended by replacing “and *d.1.1* to *f*” in the first paragraph by “, *d.1.1* and *f*”.

(2) Subsection 1 has effect from 14 March 2008.

358. (1) Section 1049.14 of the Act is replaced by the following section:

“1049.14. Every qualified cooperative, within the meaning of the cooperative investment plan adopted under the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (chapter M-30.01), that redeems a qualifying security without complying with the requirements of the plan incurs a penalty equal to 50% of the amount of the qualifying securities so redeemed, unless the redemption is an exchange operation described in the second paragraph.

The exchange operation to which the first paragraph refers is a conversion of securities, an amalgamation or a reorganization of the capital stock, at the end of which a qualifying security is exchanged for consideration consisting only of preferred shares or fractions of such shares that meet the requirements set out in paragraphs 3 and 5 of section 6 of the plan.”

(2) Subsection 1 applies in respect of a redemption made after 20 June 2008.

359. (1) Section 1049.14.0.1 of the Act is amended

(1) by replacing “an allowable redemption or repayment that complies with the rules set out in sections 2 and 7 of that Act” in the first paragraph by “an allowable redemption or repayment that complies with the rules set out in sections 2 and 7 of that Act or an exchange operation described in the third paragraph”;

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

“The exchange operation to which the first paragraph refers is a conversion of securities, an amalgamation or a reorganization of the capital stock, at the end of which a qualifying security is exchanged for consideration consisting only of preferred shares or fractions of such shares that meet the requirements set out in paragraphs 3 and 4 of section 6 of that Act.”

(2) Subsection 1 applies in respect of a redemption or repayment made after 20 June 2008. In addition, when a redemption or repayment is made after 20 June 2008 in relation to a qualifying security, within the meaning of section 965.39.1 of the Act, issued before 24 March 2006, section 1049.14.0.1 of the Act is to be read as follows:

“1049.14.0.1. Every qualified cooperative or qualified federation of cooperatives, within the meaning of section 965.39.1, that redeems or repays a qualifying security, within the meaning of that section, without complying with the period specified in paragraph 4 of section 6 of the Cooperative Investment Plan Act (chapter R-8.1.1) incurs a penalty equal to 30% of the amount of the qualifying securities so redeemed or repaid, unless the redemption or repayment is an exchange operation described in the second paragraph.

The exchange operation to which the first paragraph refers is a conversion of securities, an amalgamation or a reorganization of the capital stock, at the end of which a qualifying security is exchanged for consideration consisting only of preferred shares or fractions of such shares that meet the requirements set out in paragraphs 3 and 4 of section 6 of that Act.”

360. (1) Section 1052 of the Act, amended by section 491 of chapter 5 of the statutes of 2009, is again amended by inserting “or of section 1029.8.36.166.47” after “of Title III” in the portion before paragraph *a*.

(2) Subsection 1 has effect from 14 March 2008.

361. (1) The Act is amended by inserting the following section after section 1053.0.1:

“**1053.0.1.1.** If the amount of an overpayment by a corporation for a taxation year, as a consequence of the application for the year of section 1029.8.36.166.47 in relation to the unused portion of the tax credit of the corporation for a subsequent year, is refunded to, or applied to another liability of, the corporation, interest on the overpayment is to be paid to the corporation for the period ending on the day the overpayment is refunded or applied and beginning on the forty-sixth day following the day the prescribed form referred to in that section is filed with the Minister.”

(2) Subsection 1 has effect from 14 March 2008.

362. (1) The Act is amended by inserting the following section after section 1055.1:

“**1055.1.1.** For the purposes of subparagraph ii of paragraph *a* of section 1055.1, if an amount was deducted under section 725.2, as a consequence of the application of section 725.2.0.1, in computing a taxpayer’s taxable income for the year in which the taxpayer died, that subparagraph ii is to be read as if “1/4” was replaced by “50%”.

(2) Subsection 1 applies in respect of a circumstance or event as a consequence of which a benefit is deemed to have been received by an individual under section 52.1 of the Act, in respect of rights under an agreement referred to in section 48 of the Act and entered into after 13 March 2008.

363. (1) Section 1065.1 of the Act is replaced by the following section:

“**1065.1.** Despite sections 1063 to 1065, if the registration of a charity is, for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), revoked under paragraph *c* of subsection 4 of section 149.1 of that Act or under subsection 3 of section 168 of that Act, or annulled under subsection 23 of section 149.1 of that Act, the registration of that charity is deemed to be revoked or annulled for the purposes of this Act and the regulations.”

(2) Subsection 1 applies to a taxation year of a private foundation that begins after 18 March 2007.

364. (1) Section 1086.9 of the Act is amended by inserting the following definition in alphabetical order:

““eligible spouse” of an individual for a taxation year means the person who is the individual’s eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;”.

(2) Subsection 1 applies from the taxation year 2008.

365. (1) Section 1086.10 of the Act is amended by adding the following paragraph:

“If applicable, the individual and the individual’s eligible spouse for the year are solidarily liable for the payment of the tax payable under the first paragraph and, in that respect, a payment by the individual affects the liability of the eligible spouse only to the extent that the payment operates to reduce the individual’s liability to an amount less than the amount in respect of which the eligible spouse is solidarily liable under this paragraph.”

(2) Subsection 1 applies from the taxation year 2008.

366. (1) The heading of Part I.3.1 of the Act is replaced by the following heading:

“TAX RELATING TO ADVANCE PAYMENTS OF THE CREDITS TO INCREASE THE INCENTIVE TO WORK”.

(2) Subsection 1 applies from the taxation year 2008.

367. (1) Section 1086.12.1 of the Act is amended by replacing the definition of “eligible spouse” by the following definition:

““eligible spouse” of an eligible individual for a taxation year means the person who is the eligible individual’s eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4 and who, at the end of 31 December of the year or, if the person died in the year, immediately before the person’s death, was resident in Québec and has not been confined to a prison or similar institution during the year for one or more periods totalling more than six months;”.

(2) Subsection 1 applies from the taxation year 2008.

368. (1) Section 1086.12.2 of the Act is amended by replacing “section 1029.8.116.9” in the first paragraph by “section 1029.8.116.9 or 1029.8.116.9.1”.

(2) Subsection 1 applies from the taxation year 2008.

369. (1) Section 1101 of the Act is amended by replacing the second paragraph by the following paragraph:

“The first paragraph does not apply to a purchaser if

(a) a certificate has been issued to the purchaser by the Minister under section 1100 in respect of the property;

(b) section 1101.1 applies to the acquisition; or

(c) after reasonable inquiry, the purchaser had no reason to believe that the vendor was not resident in Canada.”

(2) Subsection 1 applies in respect of a disposition of a property made after 31 December 2008.

370. (1) The Act is amended by inserting the following sections after section 1101:

“1101.1. This section applies to the acquisition of a property by a person (in this section referred to as the “purchaser”) from a person not resident in Canada (in this section referred to as the “vendor”) if

(a) the purchaser concludes after reasonable inquiry that the vendor is, under a tax agreement, within the meaning of section 1, that Canada has with a particular country, a person resident in the particular country;

(b) the property would be tax-agreement-protected property, within the meaning of section 1, of the vendor if the vendor were, under the tax agreement referred to in paragraph *a*, a person resident in the particular country; and

(c) the purchaser provides notice in accordance with section 1101.2 in respect of the acquisition.

“1101.2. A person (in this section referred to as the “purchaser”) who acquires a property from a person not resident in Canada (in this section referred to as the “vendor”) provides notice in accordance with this section if the purchaser sends to the Minister, on or before the day that is 30 days after the date of the acquisition, a notice setting out

(a) the date of the acquisition of the property;

(b) the name and address of the vendor;

(c) a description of the property sufficient to identify it;

(d) the amount paid or payable by the purchaser for the property; and

(e) the name of the country with which Canada has entered into a tax agreement, within the meaning of section 1, under which the property is a tax-agreement-protected property, within the meaning of that section, for the purposes of section 1101.1 or 1102.5.”

(2) Subsection 1 applies in respect of a disposition of a property made after 31 December 2008.

371. Section 1102 of the Act, amended by section 503 of chapter 5 of the statutes of 2009, is again amended by replacing “This section” in the second paragraph by “The first paragraph”.

372. (1) Section 1102.2 of the Act is amended

(1) by replacing “visé dans” wherever it appears in the portion of the first paragraph before subparagraph *b* in the French text by “visé à”;

(2) by striking out “et” at the end of subparagraph *b* of the first paragraph in the French text;

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

“The first paragraph does not apply to a taxpayer if section 1101.1 applies to the acquisition or if, after reasonable inquiry, the taxpayer had no reason to believe that the person from whom the taxpayer acquired the property was not resident in Canada.”

(2) Paragraph 3 of subsection 1 applies in respect of a disposition of a property made after 31 December 2008.

373. (1) Section 1102.4 of the Act, amended by section 505 of chapter 5 of the statutes of 2009, is again amended by adding the following paragraph after paragraph *h*:

“(i) a property that is, at the time of its disposition, a tax-agreement-exempt property, within the meaning of section 1102.5, of the person.”

(2) Subsection 1 applies in respect of a disposition of a property made after 31 December 2008.

374. (1) The Act is amended by inserting the following section after section 1102.4:

“**1102.5.** For the purposes of paragraph *i* of section 1102.4, a property is a tax-agreement-exempt property of a person not resident in Canada, at the time of that person’s disposition of the property to another person (in this section referred to as the “purchaser”), if

(a) it is, at that time, a tax-agreement-protected property, within the meaning of section 1, of the person not resident in Canada; and

(b) if the purchaser and the person not resident in Canada are related at that time, the purchaser provides notice in accordance with section 1101.2 in respect of the disposition.”

(2) Subsection 1 applies in respect of a disposition of a property made after 31 December 2008.

375. (1) The Act is amended by inserting the following section after section 1129.0.0.4:

“1129.0.0.4.1. In Parts III.0.1 to III.10.10, the following rules apply in respect of a taxpayer for a taxation year if one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the taxpayer and a given partnership for a given fiscal period of the given partnership, and if the taxpayer is deemed to have paid an amount to the Minister for a preceding taxation year under Chapter III.1 of Title III of Book IX of Part I, in respect of a cost, an expenditure or expenses incurred by that given partnership in a fiscal period of that given partnership that precedes the given fiscal period (in this section referred to as the “preceding fiscal period”):

(a) the taxpayer is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the taxpayer’s taxation year in which ends the fiscal period of the interposed partnership of which the taxpayer is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the “interposed fiscal period”) of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the taxpayer is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph i at the end of the interposed partnership’s interposed fiscal period;

(b) the agreed proportion in respect of the taxpayer for the given partnership’s given fiscal period is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the interposed partnership of which the taxpayer is directly a member, by

i. if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership’s given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership is a member at the end of that particular fiscal period; and

(c) if, at a particular time in the given fiscal period, an amount relating to a cost, an expenditure or expenses that the given partnership has incurred in the preceding fiscal period is, or is deemed to be under this subparagraph, directly or indirectly, refunded or otherwise paid to an interposed partnership,

or allocated to a payment to be made by it, the share in that amount of each of the members of that interposed partnership at the end of the interposed partnership's interposed fiscal period, that is equal to the agreed proportion of that amount in respect of that member for the interposed partnership's interposed fiscal period, is deemed to be, at the particular time, so refunded or paid to that member or allocated to a payment to be made by that member."

(2) Subsection 1 has effect from 20 December 2006. However, when section 1129.0.0.4.1 of the Act applies before 4 June 2009, the portion of paragraph *b* before subparagraph *i* is to be read as follows, except for the purposes of Parts III.9.0.1 and III.9.0.2 of the Act:

"(b) the taxpayer's share of the income or loss of the given partnership for the given fiscal period is deemed to be equal to the proportion of that income or loss—on the assumption that, if the income and loss of the given partnership for the given fiscal period are nil, the given partnership's income for the given fiscal period is equal to \$1,000,000—that is represented by the proportion obtained by multiplying the agreed proportion in respect of the taxpayer for the interposed fiscal period of the interposed partnership of which the taxpayer is directly a member, by".

376. Section 1129.0.3 of the Act, amended by section 516 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing "the taxpayer's share of the income or loss of the particular partnership for the particular partnership's fiscal period that ends in the taxation year and the particular partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment" in the following provisions of the second paragraph by "the agreed proportion in respect of the taxpayer for the particular partnership's fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment":

- the portion before subparagraph *a*;
- the portion of subparagraph *a* before subparagraph *i*;

(2) by replacing "the taxpayer's share of the income or loss of the particular partnership for the particular partnership's fiscal period that ends in the preceding taxation year and the particular partnership's income or loss for that fiscal period were the same as those for the fiscal period of repayment" in subparagraph *b* of the second paragraph by "the agreed proportion in respect of the taxpayer for the particular partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment";

(3) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

377. Section 1129.0.5 of the Act, amended by section 518 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “the taxpayer’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the following provisions of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”:

- the portion before subparagraph *a*;
- the portion of subparagraph *a* before subparagraph *i*;

(2) by replacing “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” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(3) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

378. Section 1129.0.7 of the Act is amended

(1) by replacing “the taxpayer’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph *ii* of subparagraph *a* of the second paragraph by the following subparagraph:

“*ii.* the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “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” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

379. Section 1129.0.9 of the Act, amended by section 520 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “the taxpayer’s share of the income or loss of the particular partnership for the particular partnership’s fiscal period that ends in the taxation year and the particular partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the following provisions of the second paragraph by “the agreed proportion in respect of the taxpayer for the particular partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”:

— the portion before subparagraph *a*;

— the portion of subparagraph *a* before subparagraph *i*;

(2) by replacing “the taxpayer’s share of the income or loss of the particular partnership for the particular partnership’s fiscal period that ends in the preceding taxation year and the particular partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the particular partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(3) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

380. Section 1129.0.9.1 of the Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the repayment year.”

381. Section 1129.0.13 of the Act is amended

(1) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.”

382. Section 1129.0.17 of the Act is amended

(1) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the particular year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of the partnership that ends in the repayment year” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the particular year were the same as that for the partnership’s fiscal period that ends in the repayment year”;

(2) by replacing subparagraph 2 of subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“(2) the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the particular taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “the corporation’s share of the income or loss of a 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 partnership’s fiscal period that ends in the repayment year” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for a partnership’s fiscal period that ends in the preceding taxation year were the same as that for the partnership’s fiscal period that ends in the repayment year”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the repayment year.”

383. Section 1129.0.21 of the Act is amended by striking out “, except for Division II.4.3 of Chapter III.1 of Title III of Book IX” in the portion before paragraph *a*.

384. Section 1129.2 of the Act is amended by replacing subparagraph *a.1* of the first paragraph by the following subparagraph:

“(a.1) where the situations described in subparagraphs *i* and *ii* of subparagraph *a* are not encountered in the particular year in relation to the property nor have been in any preceding taxation year and the corporation ceases in the particular year to be recognized as a qualified corporation not dealing at arm’s length with another corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission because the Société de développement des entreprises culturelles revokes in the particular year the qualification certificate referred to in paragraph *a.3* of the definition of “qualified corporation” in the first paragraph of section 1029.8.34 that was issued to the corporation, for any given taxation year, the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.35 in respect of the property for the given taxation year, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under this Part in respect of the property for the given taxation year; and”.

385. Section 1129.4.0.6 of the Act is amended by replacing subparagraph *a.1* of the first paragraph by the following subparagraph:

“(a.1) where subparagraph *a* does not apply in the particular year or in a preceding taxation year, in relation to the property, and the corporation ceases in the particular year to be recognized as a qualified corporation not dealing at arm’s length with another corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission because the Société de développement des entreprises culturelles revokes in the particular year 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 that was issued to the corporation, for any given taxation year, the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.0.5 in respect of the property for the given taxation year, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under this Part in respect of the property for the given taxation year; and”.

386. Section 1129.4.2.1 of the Act is amended by striking out “except Division II.6.0.1 of Chapter III.1 of Title III of Book IX,”.

387. Section 1129.4.3.3 of the Act is amended by striking out “other than Division II.6.0.1.1 of Chapter III.1 of Title III of Book IX,”.

388. (1) The Act is amended by inserting the following after section 1129.4.3.35:

“PART III.1.1.9

“SPECIAL TAX RELATING TO THE CREDIT FOR THE DEVELOPMENT OF E-BUSINESS

“**1129.4.3.36.** In this Part, “eligible employee”, “qualified wages” and “wages” have the meaning assigned by the first paragraph of section 1029.8.36.0.3.79.

“**1129.4.3.37.** Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.3.80, on account of its tax payable for a particular taxation year under Part I, in relation to qualified wages incurred in the particular taxation year in respect of an eligible employee, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to wages included in computing the qualified wages is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.3.80 or 1029.8.36.0.3.82, in relation to the qualified wages, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.0.3.80 or 1029.8.36.0.3.82, in relation to the qualified wages, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to wages included in computing the qualified wages, were refunded, paid or allocated in the particular year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the qualified wages.

“1129.4.3.38. For the purposes of Part I, except Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, tax paid at any time by a corporation to the Minister under section 1129.4.3.37, in relation to qualified wages, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the wages, pursuant to a legal obligation.

“1129.4.3.39. Unless otherwise provided in this Part, the first paragraph of section 549, section 564 if it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 14 March 2008.

389. Section 1129.4.15 of the Act is amended

(1) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.”

390. Section 1129.4.20 of the Act is amended

(1) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.”

391. Section 1129.4.25 of the Act is amended

(1) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.”

392. Section 1129.12.10 of the Act is amended

(1) by replacing “in” in the portion before paragraph *a* by “for”;

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

“(a) file with the Minister, without notice or demand, a return under this Part for that year in the prescribed form containing prescribed information;”;

(3) by replacing “statement” in paragraph *b* by “return”.

393. Section 1129.12.15 of the Act is amended

(1) by replacing “in” in the portion before paragraph *a* by “for”;

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

“(a) file with the Minister, without notice or demand, a return under this Part for that year in the prescribed form containing prescribed information;”;

(3) by replacing “statement” in paragraph *b* by “return”.

394. Section 1129.12.19 of the Act is amended by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) C is the product obtained by multiplying the cost of the qualifying security to the partnership by the agreed proportion in respect of the individual for the fiscal period referred to in the first paragraph.”

395. Section 1129.18 of the Act is amended

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

“(a) file with the Minister, without notice or demand, a return under this Part for the year in the prescribed form containing prescribed information;”;

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

“(b) estimate, in the return, the amount of its tax payable under this Part for the year; and”.

396. Section 1129.22 of the Act is amended

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

“(a) file with the Minister, without notice or demand, a return under this Part for the year in the prescribed form containing prescribed information;”;

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

“(b) estimate, in the return, the amount of its tax payable under this Part for the year; and”.

397. Section 1129.23.3 of the Act is amended

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

“(a) file with the Minister, without notice or demand, a return under this Part for the year in the prescribed form containing prescribed information;”;

(2) by replacing “statement” in paragraph *b* by “return”.

398. Section 1129.23.4.3 of the Act is amended

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

“(a) file with the Minister, without notice or demand, a return under this Part for the year in the prescribed form containing prescribed information;”;

(2) by replacing “statement” in paragraph *b* by “return”.

399. Section 1129.23.4.7 of the Act is amended

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

“(a) file with the Minister, without notice or demand, a return under this Part for the year in the prescribed form containing prescribed information;”;

(2) by replacing “statement” in paragraph *b* by “return”.

400. Section 1129.23.7 of the Act is amended

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

“(a) file with the Minister, without notice or demand, a return under this Part for the year in the prescribed form containing prescribed information;”;

(2) by replacing “statement” in paragraph *b* by “return”.

401. Section 1129.27.4.3 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) file with the Minister, without notice or demand, a return under this Part for that particular capitalization period in the prescribed form containing prescribed information;”.

402. (1) Section 1129.33.2 of the Act is amended by replacing “130R71” in subparagraph 2 of subparagraph *i* of paragraph *a* by “130R149”.

(2) Subsection 1 has effect from 4 March 2009.

403. (1) Section 1129.33.3 of the Act is amended

(1) by replacing “130R71” in subparagraph 2 of subparagraph *i* of subparagraph *a* of the first paragraph by “130R149”;

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

“For the purposes of the first paragraph, the taxpayer’s share of an amount refunded, paid or allocated is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership’s fiscal period that ends in the particular taxation year.”

(2) Paragraph 1 of subsection 1 has effect from 4 March 2009.

404. Section 1129.33.4 of the Act is amended by striking out “except Division II.4.1 of Chapter III.1 of Title III of Book IX,” in the portion before paragraph *a*.

405. Section 1129.36 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, the corporation’s share of an amount refunded, paid or allocated is equal to the agreed proportion of the amount in respect of the corporation for the partnership’s fiscal period that ends in the particular taxation year.”

406. Section 1129.40 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, the taxpayer’s share of an amount refunded, paid or allocated is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership’s particular fiscal period.”

407. (1) The Act is amended by inserting the following after section 1129.41:

“PART III.9.0.1

“SPECIAL TAX RELATING TO THE CREDIT FOR LABOUR TRAINING IN THE MANUFACTURING SECTOR

“1129.41.0.1. In this Part, “eligible training expenditure” has the meaning assigned by the first paragraph of section 1029.8.33.11.1.

“1129.41.0.2. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.33.11.3, on account of its tax payable under Part I for a particular taxation year, in relation to an eligible training expenditure, 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 training expenditure is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.33.11.3 or 1029.8.33.11.7, in relation to the eligible training expenditure, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.33.11.3 or 1029.8.33.11.7, in relation to the eligible training expenditure, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the eligible training expenditure, were refunded, paid or allocated in the particular taxation year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the eligible training expenditure.

“1129.41.0.3. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.33.11.4, on account of the corporation’s tax payable under Part I for a particular taxation year, in relation to an eligible training

expenditure of the partnership for the partnership's particular fiscal period that ends in that particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the "fiscal period of repayment") in which an amount relating to the eligible training expenditure is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.33.11.4, 1029.8.33.11.8 and 1029.8.33.11.9, in relation to the eligible training expenditure, if the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.33.11.4, 1029.8.33.11.8 and 1029.8.33.11.9, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the eligible training expenditure, 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 training expenditure, were refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the eligible training expenditure, if the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph a of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

“1129.41.0.4. For the purposes of Part I, except Division II.5.1.1 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a corporation at any time, under this Part, in relation to an eligible training expenditure, is deemed to be an amount of assistance repaid at that time in respect of that expenditure, pursuant to a legal obligation, by

(a) the partnership referred to in section 1129.41.0.3, 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 it; or

(b) the corporation, in any other case.

“1129.41.0.5. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 if it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.

“PART III.9.0.2

“SPECIAL TAX RELATING TO THE CREDIT FOR FRANCIZATION IN THE WORKPLACE

“1129.41.0.6. In this Part, “eligible training expenditure” has the meaning assigned by the first paragraph of section 1029.8.33.11.11.

“1129.41.0.7. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.33.11.13, on account of its tax payable under Part I for a particular taxation year, in relation to an eligible training expenditure, 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 training expenditure is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.33.11.13 or 1029.8.33.11.17, in relation to the eligible training expenditure, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.33.11.13 or 1029.8.33.11.17, in relation to the eligible training expenditure, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the eligible training expenditure, were refunded, paid or allocated in the particular taxation year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the eligible training expenditure.

“1129.41.0.8. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.33.11.14, on account of the corporation’s tax payable under Part I for a particular taxation year, in relation to an eligible training expenditure of the partnership for the partnership’s particular fiscal period that ends in that particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount relating to the eligible training expenditure is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.33.11.14, 1029.8.33.11.18 and 1029.8.33.11.19, in relation to the eligible training expenditure, if the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.33.11.14, 1029.8.33.11.18 and 1029.8.33.11.19, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the eligible training expenditure, 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 training expenditure, were refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the eligible training expenditure, if the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph *i* of subparagraph *a* of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(a) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(b) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

“1129.41.0.9. For the purposes of Part I, except Division II.5.1.2 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a corporation at any time, under this Part, in relation to an eligible training expenditure, is deemed to be an amount of assistance repaid at that time in respect of that expenditure, pursuant to a legal obligation, by

(a) the partnership referred to in section 1129.41.0.8, 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 it; or

(b) the corporation, in any other case.

“1129.41.0.10. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 if it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1, when it enacts Part III.9.0.1 of the Act, has effect from 24 November 2007, and when it enacts Part III.9.0.2 of the Act, from 14 March 2008.

408. Section 1129.44 of the Act, amended by section 525 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “the corporation’s share of the income or loss of the particular partnership for that preceding fiscal period and the particular partnership’s income or loss for that preceding fiscal period were the same as those for the fiscal period of repayment” in the following provisions of the second paragraph by “the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment”:

— the portion before subparagraph *a*;

— the portion of subparagraph *a* before subparagraph *i*;

(2) by replacing “the corporation’s share of the income or loss of the particular partnership for the particular partnership’s fiscal period that ends in the preceding taxation year and the particular partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for the particular partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(3) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.”

409. Section 1129.44.2 of the Act is amended

(1) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.”

410. Section 1129.45.0.3 of the Act is amended

(1) by replacing “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” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the taxpayer for that preceding fiscal period were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the taxpayer for that preceding fiscal period were the same as that for the fiscal period of repayment; and”;

(3) by replacing “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” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

411. Section 1129.45.3.3 of the Act is amended

(1) by replacing “the taxpayer’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “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” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

412. Section 1129.45.3.5.3 of the Act is amended

(1) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.”

413. Section 1129.45.3.5.9 of the Act is amended

(1) by replacing “the taxpayer’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “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” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

414. (1) Section 1129.45.3.30.2 of the Act is amended by replacing the portion of the first paragraph before subparagraph *b* by the following:

“1129.45.3.30.2. Every corporation that is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3, on account of its tax payable under Part I, for any given taxation year, shall pay, for a particular taxation year, if Investissement Québec revokes in the particular year a qualification certificate issued, in relation to a calendar year that ended in the given taxation year, to the corporation in relation to a recognized business for the purposes of Division II.6.6.6.1 of Chapter III.1 of Title III of Book IX of Part I, a tax equal to the amount by which the amount that the corporation is deemed to have so paid to the Minister, under any of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3, for the given taxation year, exceeds the aggregate of

(a) the amount that the corporation would be deemed to have so paid to the Minister, under any of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3, for the given taxation year if the revoked qualification certificate had not been issued to the corporation by Investissement Québec and if the period specified in any qualification certificate issued to the corporation in relation to an employee whose duties relate directly to activities of the corporation described in the revoked qualification certificate, were adjusted to take the revocation into account; and”.

(2) Subsection 1 has effect from 1 January 2008.

415. (1) Section 1129.45.3.30.3 of the Act is amended, in the first paragraph,

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

“1129.45.3.30.3. Every corporation that is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.72.82.2, 1029.8.36.72.82.3, 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3, on account of its tax payable under Part I, for any taxation year, shall pay, for a particular taxation year, a tax equal to the aggregate of the following amounts, unless section 1129.45.3.30.2 applies in respect of the corporation in relation to that taxation year:

(a) where the corporation pays, in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the corporation in respect of its base period, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2 or 1029.8.36.72.82.3.2, determined in its respect, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year, the amount by which the aggregate of all amounts each of which is the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3.2 on account of its tax payable under Part I for a taxation year in which a calendar year preceding the particular calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3.2 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if each of the amounts of assistance paid in respect of the salary or wages had been reduced by any amount paid by the corporation, in respect of such an amount of assistance, as repayment in the particular taxation year or a preceding taxation year, and”;

(2) by replacing the portion of subparagraph *b* before subparagraph ii by the following:

“(b) where any other corporation pays, in the particular calendar year ending in the particular taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced the amount of the salary or wages paid to an employee by the other corporation in respect of its base period, for the purpose of computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3, determined in respect of the corporation, that relates to a calendar year preceding the particular calendar year ending in the particular taxation year at the end of which the corporation was not associated with any qualified corporation carrying on a recognized business for its taxation year in which the preceding calendar year ended, the amount by which the aggregate of all amounts each of which is the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 on account of its tax payable under Part I for a taxation year in which a calendar year preceding the particular calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if the aggregate of all amounts each of which is an amount of assistance paid in respect of the salary or wages had been reduced by the aggregate of all amounts each of which is an amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or a preceding calendar year, and”;

(3) by replacing “section 1029.8.36.72.82.3” in the portion of subparagraph *c* before subparagraph i by “section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3”;

(4) by inserting “or 1029.8.36.72.82.3.3” after “section 1029.8.36.72.82.3” in subparagraph i of subparagraph *c*;

(5) by replacing “section 1029.8.36.72.82.3” in the portion of subparagraph *d* before subparagraph i by “section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3”;

(6) by inserting “or 1029.8.36.72.82.3.3” after “section 1029.8.36.72.82.3” in subparagraph i of subparagraph *d*;

(7) by replacing the portion of subparagraph *e* before subparagraph ii by the following:

“(e) where, in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by the corporation, that are included in computing the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.2 or 1029.8.36.72.82.3.2 determined

in respect of the corporation in relation to a calendar year preceding the calendar year ending in the particular taxation year, other than salary or wages paid in respect of the base period of the corporation, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by it, the amount by which the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3.2 on account of its tax payable under Part I for a taxation year in which the preceding calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3.2 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received by the corporation in the preceding calendar year and attributable to such a salary or wages, and”;

(8) by replacing the portion of subparagraph *f* before subparagraph ii by the following:

“(f) where, in the particular calendar year ending in the particular taxation year, an amount, in relation to a salary or wages paid to an employee by any other corporation, that are included in computing the amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 determined in respect of the corporation in relation to a calendar year preceding the particular calendar year at the end of which the corporation was not associated with any qualified corporation carrying on a recognized business, other than salary or wages paid in respect of the base period of the corporation, is, directly or indirectly, refunded or otherwise paid to the other corporation or allocated to a payment to be made by it, the amount by which the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 on account of its tax payable under Part I for a taxation year in which the preceding calendar year ends, exceeds the aggregate of

i. the amount that the corporation would have been deemed to have paid to the Minister under section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3 on account of its tax payable under Part I for the taxation year in which the preceding calendar year ends if every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received by the corporation in the preceding calendar year and attributable to such a salary or wages, and”;

(9) by replacing “section 1029.8.36.72.82.3” in the portion of subparagraph *g* before subparagraph i by “section 1029.8.36.72.82.3 or 1029.8.36.72.82.3.3”;

(10) by inserting “or 1029.8.36.72.82.3.3” after “section 1029.8.36.72.82.3” in subparagraph *i* of subparagraph *g*.

(2) Subsection 1 has effect from 1 January 2008.

416. Section 1129.45.6 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, the taxpayer’s share of an amount is equal to the agreed proportion of the amount in respect of the taxpayer for the particular partnership’s fiscal period that ends in the particular taxation year.”

417. Section 1129.45.7.1 of the Act is amended by striking out “except for Division II.6.7 of Chapter III.1 of Title III of Book IX,”.

418. Section 1129.45.19 of the Act is amended

(1) by replacing “the taxpayer’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph *ii* of subparagraph *a* of the second paragraph by the following subparagraph:

“*ii.* the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “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” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(*b*) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

419. Section 1129.45.24 of the Act is amended

(1) by replacing “the taxpayer’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “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” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

420. Section 1129.45.29 of the Act is amended

(1) by replacing “the taxpayer’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the taxation year were the same as that for the fiscal period of repayment; and”;

(3) by replacing “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” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the taxpayer for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.”

421. (1) The Act is amended by inserting the following after section 1129.45.41.11:

“PART III.10.9.2

“SPECIAL TAX IN RESPECT OF THE CREDIT FOR INVESTMENTS RELATING TO MANUFACTURING AND PROCESSING EQUIPMENT

“1129.45.41.12. In this Part, “eligible expenses” and “qualified property” have the meaning assigned by section 1029.8.36.166.40.

“1129.45.41.13. Every corporation that is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.43, 1029.8.36.166.46 and 1029.8.36.166.47, on account of its tax payable under Part I for a particular taxation year, in relation to its eligible expenses for the year in respect of a qualified property, 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 corporation or allocated to a payment to be made by the corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under any of sections 1029.8.36.166.43, 1029.8.36.166.46, 1029.8.36.166.47 and 1029.8.36.166.55, in relation to the eligible expenses, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under any of sections 1029.8.36.166.43, 1029.8.36.166.46, 1029.8.36.166.47 and 1029.8.36.166.55, in relation to the eligible expenses, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the eligible expenses, were refunded, paid or allocated in the particular year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the eligible expenses.

However, no tax is payable under this section, in relation to the eligible expenses in respect of a property referred to in the first paragraph, if section 1129.45.41.15 applies in respect of the property for the repayment year or applied in respect of the property for a preceding taxation year.

“1129.45.41.14. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.44, 1029.8.36.166.46 and 1029.8.36.166.47, on account of the corporation’s tax payable under Part I for a particular taxation year, in relation to the partnership’s eligible expenses, in respect of a qualified property, for the partnership’s particular fiscal period that ends in that particular year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (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 corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.36.166.44, 1029.8.36.166.46, 1029.8.36.166.47, 1029.8.36.166.56 and 1029.8.36.166.57, in relation to the eligible expenses, if the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.166.44, 1029.8.36.166.46, 1029.8.36.166.47, 1029.8.36.166.56 and 1029.8.36.166.57, 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 agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment; and

(b) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment

ends, in relation to the eligible expenses, if the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph *i* of subparagraph *a* of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(*a*) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(*b*) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

However, no tax is payable under this section, in relation to the eligible expenses in respect of a property referred to in the first paragraph, if section 1129.45.41.16 applies in respect of the property for the taxation year in which the fiscal period of repayment ends or applied in respect of the property in a preceding taxation year.

“1129.45.41.15. Every corporation that, in relation to its eligible expenses in respect of a qualified property, is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.43, 1029.8.36.166.46 and 1029.8.36.166.47, on account of its tax payable under Part I for any taxation year, shall pay, for a particular taxation year, the tax computed under the second paragraph, if at any time between the corporation's filing-due date for the taxation year preceding the particular year and the day after the day that is the end of the period of 730 days following the beginning of the use of the qualified property by the first purchaser of the property or by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 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 the period of 730 days, 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

(*a*) by the first purchaser of the property and if that time is also in the portion of that period in which the first purchaser owns the property, or

(*b*) by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 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.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under any of sections 1029.8.36.166.43, 1029.8.36.166.46, 1029.8.36.166.47 and 1029.8.36.166.55, in relation to its eligible expenses in respect of the qualified property for a taxation year preceding the particular year, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under section 1129.45.41.13, in relation to its eligible expenses in respect of the property, for a taxation year preceding the particular year.

“1129.45.41.16. Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.44, 1029.8.36.166.46 and 1029.8.36.166.47, on account of the corporation’s tax payable under Part I for any given taxation year in relation to its share of the partnership’s eligible expenses in respect of a qualified property in a fiscal period of the partnership that ends in the given year, shall pay, for a particular taxation year, the tax computed under the second paragraph, if at any time between the day that is six months after the end of the partnership’s fiscal period that ends in the taxation year preceding the particular year and the day after the earlier of the day that is the end of the period of 730 days following the beginning of the use of the qualified property by the first purchaser of the property or by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 of the Regulation respecting the Taxation Act (R.R.Q., 1981, chapter I-3, r. 1) applies, and the day that is six months after the end of the partnership’s fiscal period that ends in 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

(a) by the first purchaser of the property and if that time is also in the portion of that period in which the first purchaser owns the property, or

(b) by a subsequent purchaser of the property that acquired it in any of the circumstances in which section 130R149 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.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under any of sections 1029.8.36.166.44, 1029.8.36.166.46, 1029.8.36.166.47, 1029.8.36.166.56 and 1029.8.36.166.57, in respect of the qualified property for a taxation year preceding the particular year, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under section 1129.45.41.14, in respect of the property, for a taxation year preceding the particular year.

“1129.45.41.17. For the purposes of Part I, except Division II.6.14.2 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a corporation at any time, under this Part, in relation to eligible expenses in

respect of a qualified property, 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 1129.45.41.14 or 1129.45.41.16, in the case of tax paid under that section; or

(b) the corporation, in any other case.

“1129.45.41.18. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 if it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 14 March 2008. However, when the first paragraph of section 1129.45.41.15 or 1129.45.41.16 of the Act applies before 4 March 2009, it is to be read as if “130R149” was replaced wherever it appears by “130R71”.

422. Section 1129.45.44 of the Act is amended

(1) by replacing “the corporation’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” in the portion of the second paragraph before subparagraph *a* by “the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment”;

(2) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment; and”;

(3) by replacing “the corporation’s share of the income or loss of the partnership for the partnership’s fiscal period that ends in the preceding taxation year and the partnership’s income or loss for that fiscal period were the same as those for the fiscal period of repayment” in subparagraph *b* of the second paragraph by “the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment”;

(4) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.”

423. (1) Section 1129.67 of the Act is amended by inserting the following definition in alphabetical order:

““individual” has the meaning assigned by Part I;”.

(2) Subsection 1 applies from the taxation year 2004.

424. (1) Section 1129.70 of the Act, enacted by section 534 of chapter 5 of the statutes of 2009, is amended

(1) by replacing “1086R23.3” and “1086R23.1” in the definition of “SIFT partnership balance-due day” in the first paragraph by “1086R80” and “1086R78”, respectively;

(2) by replacing paragraph *d* of the definition of “real estate investment trust” in the first paragraph by the following paragraph:

“(d) at no time in the year is the total fair market value of all properties held by the trust—each of which is a real or immovable property situated in Canada, cash, or a property described in paragraph *a* of the definition of “fully exempt interest” in subsection 3 of section 212 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)—less than 75% of the equity value of the trust at that time;”;

(3) by replacing “Title XX” in subparagraph *i* of subparagraph *b* of the second paragraph by “Title XXVII”.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 4 March 2009.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2008.

425. (1) Section 1129.71 of the Act, enacted by section 534 of chapter 5 of the statutes of 2009, is amended by replacing “Title XX” in the fourth paragraph by “Title XXVII”.

(2) Subsection 1 has effect from 4 March 2009.

426. (1) Section 1129.73 of the Act, enacted by section 534 of chapter 5 of the statutes of 2009, is amended by replacing “1086R23.3” and “1086R23.1” by “1086R80” and “1086R78”, respectively.

(2) Subsection 1 has effect from 4 March 2009.

427. (1) Section 1130 of the Act, amended by section 535 of chapter 5 of the statutes of 2009, is again amended

(1) by replacing “attesting that the vessel is constructed or converted, as the case may be, in Québec and, where the vessel is constructed on behalf of the corporation, that the corporation is the first acquirer thereof” in the definition of “eligible vessel” by “for the purposes of this Part”;

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

““proportion of the manufacturing or processing activities” of a corporation for a taxation year means

(a) the proportion, expressed as a percentage, that the amount determined in respect of the corporation for the year under paragraph *a* of section 5200 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is of the amount determined in respect of the corporation for the year under paragraph *b* of section 5200 of those regulations; or

(b) 100%, if section 5201 of the Income Tax Regulations made under the Income Tax Act applies in respect of the corporation for the year;”;

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

““manufacturing corporation” for a taxation year means a corporation in respect of which the proportion of the manufacturing or processing activities for the year is at least 20%;”.

(2) Paragraphs 2 and 3 of subsection 1 apply to a taxation year that ends after 13 March 2008.

428. (1) Section 1135.3 of the Act, amended by section 541 of chapter 5 of the statutes of 2009, is again amended by replacing paragraph *a* by the following paragraph:

“(a) is acquired after 21 April 2005, but is not a property acquired pursuant to an obligation in writing entered into before 22 April 2005 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 21 April 2005, nor any other property acquired after 13 March 2008 that is not a property acquired pursuant to an obligation in writing entered into before 14 March 2008 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 13 March 2008;”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 13 March 2008.

429. (1) Section 1135.3.0.1 of the Act, enacted by section 542 of chapter 5 of the statutes of 2009, is amended by replacing paragraph *a* by the following paragraph:

“(a) is acquired after 20 February 2007, but is not a property acquired pursuant to an obligation in writing entered into before 21 February 2007 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 20 February 2007, nor any other property acquired after

13 March 2008 that is not a property acquired pursuant to an obligation in writing entered into before 14 March 2008 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 13 March 2008;”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 13 March 2008.

430. (1) Section 1135.3.1 of the Act, replaced by section 543 of chapter 5 of the statutes of 2009, is amended

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

“(a) is a property acquired after 23 March 2006 (other than a property described in paragraph *b*, a property acquired pursuant to an obligation in writing entered into before 24 March 2006 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 23 March 2006, or any other property acquired after 13 March 2008 that is not a property acquired pursuant to an obligation in writing entered into before 14 March 2008 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 13 March 2008) and that”;

(2) by replacing the portion of paragraph *b* before subparagraph i by the following:

“(b) is a property acquired after 23 November 2007 (other than a property acquired pursuant to an obligation in writing entered into before 24 November 2007 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 23 November 2007, or any other property acquired after 13 March 2008 that is not a property acquired pursuant to an obligation in writing entered into before 14 March 2008 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 13 March 2008) and that”.

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 13 March 2008.

431. 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 agreed proportion of the amount in respect of the corporation or partnership for that fiscal period.”

432. (1) Section 1135.8 of the Act, amended by section 553 of chapter 5 of the statutes of 2009, is again amended by replacing “130R71” in the following provisions by “130R149”:

- the portion before paragraph *a*;
- paragraph *b*.

(2) Subsection 1 has effect from 4 March 2009.

433. (1) Section 1135.8.1 of the Act, amended by section 554 of chapter 5 of the statutes of 2009, is again amended by replacing “130R71” in the following provisions by “130R149”:

- the portion before paragraph *a*;
- paragraph *b*.

(2) Subsection 1 has effect from 4 March 2009.

434. (1) Section 1135.12 of the Act is replaced by the following section:

“1135.12. For the purposes of this Part, government assistance or non-government assistance does not include

(*a*) an amount deducted by a corporation under section 1135.1 or 1135.2 from its tax otherwise payable under this Part; or

(*b*) an amount deducted or deductible under subsection 5 or 6 of section 127 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) that can reasonably be attributed to the acquisition of a qualified property, within the meaning of subsection 9 of section 127 of that Act.”

(2) Subsection 1 applies in respect of costs incurred to acquire a property after 21 April 2005.

435. (1) Section 1137 of the Act is amended

(1) by striking out “, where the certificate attests that the eligible vessel is a vessel with a gross tonnage of at least 50 tons” in the portions of each of paragraphs *b.2* and *b.2.1* before their respective subparagraphs *i*;

(2) by replacing “130R71” in paragraph *b.4* by “130R149”.

(2) Paragraph 2 of subsection 1 has effect from 4 March 2009.

436. (1) Section 1137.0.0.2 of the Act is amended by inserting “and section 1138.2.6” after “section 1137” in subparagraphs *a* and *b* of the third paragraph.

(2) Subsection 1 applies to a taxation year that ends after 13 March 2008.

437. Section 1137.0.1 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) if a corporation is a member of a partnership, the gross revenue of the partnership from a mineral resource owned or operated by it and its gross revenue are deemed to constitute, respectively, a gross revenue of the corporation from a mineral resource owned or operated by it and a gross revenue of the corporation, in a proportion equal to the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the taxation year of the corporation, and are deemed not to constitute income for the partnership.”

438. (1) Section 1137.4 of the Act is amended by replacing “130R71” in the following provisions of subparagraph *b* of the first paragraph by “130R149”:

- the portion before subparagraph *i*;
- subparagraph *ii*.

(2) Subsection 1 has effect from 4 March 2009.

439. (1) The Act is amended by inserting the following sections after section 1138.2.2:

“**1138.2.2.1.** For the purpose of determining the amount that a corporation may deduct, under section 1138.2.2, from its paid-up capital otherwise determined for a taxation year under this Title, the following rules apply if one or more other partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between that corporation and a given partnership that carries on a recognized business referred to in that section in any fiscal period of the given partnership:

(a) the corporation is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the corporation’s taxation year in which ends the fiscal period of the interposed partnership of which it is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the corporation is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph *i* at the end of the interposed partnership’s fiscal period in which the particular fiscal period ends; and

(b) subparagraph iii of subparagraph *d* of the second paragraph of section 1138.2.2 is to be read as if “the financial statements of the corporation” was replaced by “the financial statements of the corporation and of any other partnership of which the corporation is a member, or deemed to be a member under paragraph *a* of section 1138.2.2.1.”.

“1138.2.2.2. Section 1138.2.2.1 does not apply in respect of a corporation, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the corporation and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to cause the corporation to be able to deduct, under section 1138.2.2, from its paid-up capital otherwise determined for a taxation year under this Title, an amount greater than the amount that the corporation could have so deducted for that taxation year, but for that interposition.”

(2) Subsection 1 applies to a taxation year of a corporation that ends on 20 December 2006 or later, or that ends before that date but is a taxation year in respect of which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the corporation had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act.

(3) If subsection 1 applies to a taxation year of a corporation because of paragraph 1 of subsection 2, 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 2 September 2009, make, under Part IV of the Act and despite sections 1010 to 1011 of the Act, such assessments or reassessments of the tax, interest and penalties payable by the corporation as are necessary to give effect to 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 to such assessments, with the necessary modifications.

440. (1) The Act is amended by inserting the following section after section 1138.2.5:

“1138.2.6. A manufacturing corporation for a taxation year may deduct from its paid-up capital otherwise determined for the year under this Title, an amount equal to

(a) if the proportion of the manufacturing or processing activities of the corporation for the year is at least 50%, the corporation's paid-up capital for the year, determined before the application of this section; and

(b) if the proportion of the manufacturing or processing activities of the corporation for the year is less than 50%, the amount determined by the formula

$$A \times (B - 20\%) / 30\%.$$

In the formula in subparagraph *b* of the first paragraph,

(a) *A* is the corporation's paid-up capital for the year, determined before the application of this section; and

(b) *B* is the proportion of the manufacturing or processing activities of the corporation for the year.

Any amount otherwise deductible in computing the corporation's paid-up capital for the year under this Title, after the application of section 1138, is to be determined without reference to this section."

(2) Subsection 1 applies to a taxation year that ends after 13 March 2008. However, when section 1138.2.6 of the Act applies to a taxation year that includes that date, it is to be read as if "an amount equal to" in the portion of the first paragraph before subparagraph *a* was replaced by "in the proportion that the number of days in the year that follow 13 March 2008 is of the number of days in the year, an amount equal to".

441. Section 1141.1.1 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purposes of subparagraph *b* of the first paragraph, the corporation's share of the value of corporeal property of a partnership is equal to the agreed proportion of the value in respect of the corporation for the partnership's fiscal period referred to in that subparagraph *b*."

442. Section 1141.1.2 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purposes of subparagraph *b* of the first paragraph, the corporation's share of the value of corporeal property of a partnership is equal to the agreed proportion of the value in respect of the corporation for the partnership's fiscal period referred to in that subparagraph *b*."

443. (1) The Act is amended by inserting the following sections after section 1141.8:

"1141.8.1. For the purpose of determining the amount that a corporation may deduct, under section 1141.8, from its paid-up capital

otherwise determined for a taxation year under this Title, the following rules apply if one or more other partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between that corporation and a given partnership that carries on a recognized business referred to in that section in any fiscal period of the given partnership:

(a) the corporation is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the corporation’s taxation year in which ends the fiscal period of the interposed partnership of which it is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the corporation is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph i at the end of the interposed partnership’s fiscal period in which the particular fiscal period ends; and

(b) subparagraph *d* of the second paragraph of section 1141.8 is to be read as if “and the financial statements of the corporation” was replaced by “and the financial statements of the corporation and of any other partnership of which the corporation is a member, or deemed to be a member under paragraph *a* of section 1141.8.1.”.

“1141.8.2. Section 1141.8.1 does not apply in respect of a corporation, in relation to a given partnership, if the Minister is of the opinion that the interposition, between the corporation and the given partnership, of one or more other partnerships is part of an operation or transaction or of a series of operations or transactions, one of the purposes of which is to cause the corporation to be able to deduct, under section 1141.8, from its paid-up capital otherwise determined for a taxation year under this Title, an amount greater than the amount that the corporation could have so deducted for that taxation year, but for that interposition.”

(2) Subsection 1 applies to a taxation year of a corporation that ends on 20 December 2006 or later, or that ends before that date but is a taxation year in respect of which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 20 December 2006;

(2) as at 20 December 2006, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed, against an assessment or determination; or

(3) as at 20 December 2006, the corporation had filed with the Minister of Revenue a waiver in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act.

(3) If subsection 1 applies to a taxation year of a corporation because of paragraph 1 of subsection 2, 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 2 September 2009, make, under Part IV of the Act and despite sections 1010 to 1011 of the Act, such assessments or reassessments of the tax, interest and penalties payable by the corporation as are necessary to give effect to 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 to such assessments, with the necessary modifications.

444. (1) Section 1145 of the Act is amended by replacing “1027” by “1027.5”.

(2) Subsection 1 has effect from 1 January 2008.

445. (1) Section 1159.7 of the Act is amended by replacing “1027” in the first paragraph by “1027.0.3”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2007.

446. (1) Section 1175 of the Act is amended by replacing “1027” by “1027.0.3”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2007.

447. (1) Section 1175.19 of the Act is amended by replacing “1027” by “1027.0.3”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2007.

448. Section 1175.19.2 of the Act, amended by section 567 of chapter 5 of the statutes of 2009, is again amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the corporation for the partnership’s fiscal period that ends in the repayment year.”

449. (1) Section 1175.19.2.1 of the Act, amended by section 568 of chapter 5 of the statutes of 2009, is again amended by replacing “130R71” in the following provisions by “130R149”:

— subparagraph ii of each of subparagraphs *a* and *b* of the first paragraph;

— the third paragraph.

(2) Subsection 1 has effect from 4 March 2009.

450. (1) Section 1175.19.2.2 of the Act is replaced by the following section:

“1175.19.2.2. The tax paid at any time by a corporation to the Minister under this Part in relation to a property, is deemed, for the purposes of Part I, to be an amount of assistance repaid at that time by the corporation in respect of the property, pursuant to a legal obligation.”

(2) Subsection 1 has effect from 22 April 2005.

451. (1) Section 1175.21.0.1 of the Act is amended by replacing “130R71” in the following provisions of subparagraph *a* of the first paragraph by “130R149”:

— the portion before subparagraph *i*;

— subparagraph *ii*.

(2) Subsection 1 has effect from 4 March 2009.

452. Section 1175.25 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, a person’s share of an amount is equal to the agreed proportion of the amount in respect of the person for the partnership’s fiscal period.”

453. Section 1175.27 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph, a person’s share of an amount is equal to the agreed proportion of the amount in respect of the person for the partnership’s fiscal period.”

454. Section 1175.28.9 of the Act is amended by replacing the third paragraph by the following paragraph:

“The rule to which the second paragraph refers is the rule whereby it shall be considered that the agreed proportion in respect of the person for a fiscal period of the partnership that ends in a taxation year of the person and at the end of which the person is a member of the partnership is the same as that for the fiscal period of the modification.”

455. Section 1175.28.10 of the Act is amended by replacing the second paragraph by the following paragraph:

“The rule to which the first paragraph refers is the rule whereby it shall be considered that the agreed proportion in respect of the person for a fiscal period of the partnership that ends in a taxation year of the person and at the end of which the person is a member of the partnership is the same as that determined for the partnership’s fiscal period that ends in the subsequent taxation year referred to in the first paragraph.”

456. (1) The Act is amended by inserting the following section after section 1175.28.10:

“1175.28.10.1. For the purposes of sections 1175.28.9 and 1175.28.10, the following rules apply in respect of a person for a taxation year if one or more partnerships (each of which is in this section referred to as an “interposed partnership”) are interposed between the person and a given partnership for a given fiscal period of the given partnership, and if the person is deemed to have paid an amount to the Minister for a preceding taxation year under Chapter III.1 of Title III of Book IX of Part I, in respect of a cost, an expenditure or expenses incurred by that given partnership in a fiscal period of that given partnership that precedes the given fiscal period (in this section referred to as the “preceding fiscal period”):

(a) the person is deemed to be a member of a particular partnership at the end of a particular fiscal period of the particular partnership and that particular fiscal period is deemed to end in the person’s taxation year in which ends the fiscal period of the interposed partnership of which the person is directly a member, if

i. the particular fiscal period is that which ends in the fiscal period (in this section referred to as the “interposed fiscal period”) of the interposed partnership that is a member of the particular partnership at the end of that particular fiscal period, and

ii. the person is a member, or deemed to be a member under this paragraph, of the interposed partnership described in subparagraph i at the end of the interposed partnership’s interposed fiscal period; and

(b) the agreed proportion in respect of the person for the given partnership’s given fiscal period is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the person for the interposed fiscal period of the interposed partnership of which the person is directly a member, by

i. if there is only one interposed partnership, the agreed proportion in respect of the interposed partnership for the given partnership’s given fiscal period, or

ii. if there is more than one interposed partnership, the result obtained by multiplying together all proportions each of which is the agreed proportion in respect of an interposed partnership for the particular fiscal period of the particular partnership referred to in paragraph *a* of which the interposed partnership is a member at the end of that particular fiscal period.”

(2) Subsection 1 has effect from 20 December 2006. However, when section 1175.28.10.1 of the Act applies before 4 June 2009, the portion of paragraph *b* before subparagraph *i* is to be read as follows:

“(b) the person’s share of the income or loss of the given partnership for the given fiscal period is deemed to be equal to the proportion of that income or loss—on the assumption that, if the income and loss of the given partnership for the given fiscal period are nil, the given partnership’s income for the given fiscal period is equal to \$1,000,000—that is represented by the proportion obtained by multiplying the agreed proportion in respect of the person for the interposed fiscal period of the interposed partnership of which the person is directly a member, by”.

457. Section 1175.28.15 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the second paragraph, a person’s share of an amount is equal to the agreed proportion of the amount in respect of the person for the partnership’s particular fiscal period.”

458. Section 1178 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) a taxpayer’s share in the income of a partnership carrying on logging operations of which the taxpayer is a member is equal to the agreed proportion of the income (computed under paragraph *a* as if the partnership were, for the purposes of subparagraph *d* of the first paragraph of section 1177 and of this section, a taxpayer and as if paragraphs *a* to *c* and *g* of section 600 applied to this Part) in respect of the taxpayer for the partnership’s fiscal period that ends in the taxpayer’s taxation year.”

ACT RESPECTING THE APPLICATION OF THE TAXATION ACT

459. (1) Section 17 of the Act respecting the application of the Taxation Act (R.S.Q., chapter I-4) is amended

(1) by replacing “438” by “436”;

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

(2) Paragraph 1 of subsection 1 applies in respect of a disposition made after 31 December 1992.

ACT RESPECTING THE MINISTÈRE DU REVENU

460. Section 1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by striking out “the Act respecting the payment of allowances to certain self-employed workers (chapter P-1),” in paragraph *a*.

461. (1) Section 1.2.1 of the Act is amended, in the first paragraph,

(1) by replacing “established in accordance with Book III of Part IV of the Taxation Act for the particular taxation year” in subparagraph *a* by “that would be determined for the particular taxation year in accordance with Book III of Part IV of the Taxation Act if no reference were made to section 1138.2.6 of that Act,”;

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

“(b) in the case of an insurance corporation, other than a corporation referred to in subparagraph *a*, a corporation whose paid-up capital that would be determined for the particular taxation year in accordance with Title II of Book III of Part IV of the Taxation Act if the corporation were a bank and if paragraph *a* of section 1140 of the Taxation Act were replaced by paragraph *a* of subsection 1 of section 1136 of the Taxation Act, is at least \$10,000,000;”;

(3) by replacing “established in accordance with Title I of Book III of Part IV of the Taxation Act for the particular taxation year” in subparagraph *c* by “that would be determined for the particular taxation year in accordance with Title I of Book III of Part IV of the Taxation Act if no reference were made to section 1138.2.6 of that Act,”.

(2) Subsection 1 applies to a taxation year that ends after 13 March 2008.

462. Section 17.3 of the Act is amended, in the first paragraph,

(1) by adding the following phrase at the end of subparagraph *a*: “or is a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years”;

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

“(a.1) within the preceding five years, has been assessed a penalty provided for in any of sections 59.3, 59.3.1, 59.4 and 59.5.3 or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or is a person one of whose directors or senior officers has been assessed such a penalty within the preceding five years;”;

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

“(b.0.1) has failed to pay an amount to the Minister that the person was required to pay to the Minister under section 24.0.1 or is a person one of whose directors or senior officers has failed to pay such an amount;”;

- (4) by replacing “(chapter I-3) or” in subparagraph *b.1* by “or under”.

463. Section 17.5 of the Act is amended

(1) by adding the following phrase at the end of subparagraph *a* of the first paragraph: “or is a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years”;

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

“(a.1) within the preceding five years, has been assessed a penalty provided for in any of sections 59.3, 59.3.1, 59.4 and 59.5.3 or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or is a person one of whose directors or senior officers has been assessed such a penalty within the preceding five years;”;

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

“(b.0.1) has failed to pay an amount to the Minister that the person was required to pay to the Minister under section 24.0.1 or is a person one of whose directors or senior officers has failed to pay such an amount;”;

(4) by replacing “(chapter I-3) or” in subparagraph *b.1* of the first paragraph by “or under”;

(5) by replacing “has ceased his activities or has ceased” in subparagraph *i* of the first paragraph by “has not started or has ceased the person’s activities or”;

(6) by replacing “*b, b.1*” in the second paragraph by “*b to b.1*”.

464. The Act is amended by inserting the following section after section 37.7:

“37.8. In this division and the regulations under it, unless the context indicates otherwise, “vehicle” means any property propelled, pushed or drawn otherwise than by human muscular force, including a boat or vessel, an aircraft, a railway locomotive and a railway car.”

465. Section 38 of the Act is amended

(1) in the second paragraph

(a) by adding the following subparagraph after subparagraph *b*:

“(b.1) use any computer, equipment or other thing that is on the premises to access data contained in an electronic device, computer system or other medium or to audit, examine, process, copy or print out such data;”;

(b) by striking out subparagraph *d*;

(2) by striking out the fourth paragraph.

466. Section 40 of the Act is amended by replacing the first, second and third paragraphs by the following paragraphs:

“40. A judge of the Court of Québec may, on an application *ex parte* following an information laid in writing and under oath by a public servant of the Ministère du Revenu, for all purposes respecting the application of a fiscal law, authorize in writing any public servant of the Ministère du Revenu, or any other person whom the judge designates, to enter and search, by force if need be, any place to search for any thing that may afford evidence of an offence against a fiscal law or a regulation made by the Government under a fiscal law or that is being or has been used in the commission of the offence, and to seize and remove any such thing; the public servant or the person authorized under this section may call upon the assistance of a peace officer.

The public servant who lays the information must have reasonable grounds to believe that the offence is being or has been committed and that there are in that place things that may afford evidence of the offence or that are being or have been used in the commission of the offence.

The judge may grant authorization, subject to such conditions as the judge may specify, if the judge is satisfied that there are reasonable grounds to believe that such an offence is being or has been committed and that there are in that place such things that may afford evidence of the offence or that are being or have been used in the commission of the offence.”

467. Section 40.1 of the Act is amended

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

“40.1. A public servant or designated person who enters and searches a place in accordance with section 40 may seize and remove, in addition to what is provided for in that section, any thing which the public servant or designated person believes, on reasonable grounds, constitutes evidence of the commission of an offence against a fiscal law or a regulation made by the Government under a fiscal law or is used or has been used in the commission of the offence.”;

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

“The judge may authorize the Minister to retain the things for inquiry purposes, if the judge is satisfied that they may constitute evidence of an offence against a fiscal law or a regulation made by the Government under a fiscal law or that they are being or have been used in the commission of the offence and that they were seized in accordance with this section.”

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

“40.1.0.1. A public servant of the Ministère du Revenu may also apply for a telewarrant and make a search in accordance with articles 96 to 114 of the Code of Penal Procedure (chapter C-25.1) for the purpose of searching for, seizing and removing a thing described in the first paragraph of section 40.

A public servant of the Ministère du Revenu who has reasonable grounds to believe that an offence against a fiscal law or a regulation made by the Government under a fiscal law is being or has been committed and that there is in a place in Québec a thing that may afford evidence of the offence or that is being or has been used in the commission of the offence, may also search for, seize and remove that thing without the authorization provided for in the first paragraph of section 40, or without having made an application for a telewarrant provided for in the first paragraph, if the person in charge of that place consents to the search or in exigent circumstances within the meaning of article 96 of the Code of Penal Procedure.

A member of the Sûreté du Québec or a member of a municipal police force may, in relation to an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under the Tobacco Tax Act, apply for a warrant or telewarrant and make a search in accordance with articles 96 to 114 of the Code of Penal Procedure for the purpose of searching for, seizing and removing a thing described in the first paragraph of section 40.

A member of the Sûreté du Québec or a member of a municipal police force who has reasonable grounds to believe that an offence against the Tobacco Tax Act or a regulation made by the Government under the Tobacco Tax Act is being or has been committed and that there is in a place in Québec a thing that may afford evidence of the offence or that is being or has been used in the commission of the offence, may also search for, seize and remove that thing without having made an application for a warrant or telewarrant provided for in the third paragraph, if the person in charge of that place consents to the search or in exigent circumstances within the meaning of article 96 of the Code of Penal Procedure.

“40.1.0.2. A person who is authorized to make a search of data contained in an electronic device, computer system or other medium in accordance with section 40 or 40.1.0.1 may also use any computer, equipment or other thing that is on the premises to access such data and to search for, examine, copy or print out such data on the premises. In accordance with section 40 or 40.1.0.1, the person may seize and remove such a copy or printout.”

469. Section 40.1.3 of the Act is amended by striking out the sixth paragraph.

470. Section 40.2 of the Act is amended by inserting “40.1.0.1,” after “40.1,” in the first paragraph.

471. (1) The Act is amended by inserting the following sections after section 40.2:

“40.3. Subject to a release of seizure by the Minister, any thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3 must remain in the custody of a person designated by the Minister for that purpose until, in accordance with section 40.4, it is sold or, in accordance with section 40.5, it is destroyed or, in accordance with section 68.0.2, it is confiscated or, in accordance with article 138 of the Code of Penal Procedure (chapter C-25.1), subject to section 40.10, or in accordance with section 40.11, it is returned to a person having a right in the thing.

However, the Minister may return a vehicle seized under any of sections 40, 40.1, 40.1.0.1 and 40.1.1 to the person from whom it was seized if that person pays a deposit equal to the aggregate of the amount of the cash value of the vehicle and of the amount, determined on the day of payment of the deposit, of the costs of seizure and preservation set by regulation. The deposit is payable in cash or in the manner prescribed by regulation, and must be kept by an authorized person in the manner prescribed by regulation until disposed of according to law.

“40.4. Despite sections 40, 40.1, 40.1.0.1 and 40.1.1, if a thing is seized, a judge of the Court of Québec may, on application by the Minister, authorize the Minister in writing to sell the thing or have it sold on the conditions determined in the authorization. If applicable, the authorization must also provide for samples to be kept in sufficient quantity to serve as evidence.

Prior notice of not less than one clear day of the application must be served on the person from whom the thing was seized and on the persons who claim to have a right in the thing, if their identity is known.

The sale proceeds, after deduction of the costs, must be kept by a person authorized by the Minister in the manner prescribed by regulation until disposed of according to law.

“40.5. Despite sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, if a thing is seized and unlawful possession prevents it from being returned or if it cannot be legally sold by retail sale in Québec, a judge of the Court of Québec may, on application by the Minister, authorize the Minister in writing to destroy the thing or have it destroyed on the conditions determined in the authorization. If applicable, the authorization must also provide for samples to be kept in sufficient quantity to serve as evidence.

Prior notice of not less than one clear day of the application must be served on the person from whom the thing was seized and on the persons who claim to have a right in the thing, if their identity is known.

“40.6. A thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, the deposit referred to in the second paragraph of section 40.3 or the sale proceeds referred to in section 40.4 may not be retained for more than one year from the date of seizure or the date on which a notice of entry and search was given in accordance with the sixth paragraph of section 40.1.1, unless proceedings have been instituted and except in the cases provided for in sections 40.7 to 40.9 and articles 134 to 138 of the Code of Penal Procedure (chapter C-25.1).

“40.7. The Minister may apply for an extension of any retention period.

To obtain any extension of a retention period, the Minister shall apply to a judge of the Court of Québec before the expiry of that period.

In such a case, the judge shall determine the conditions and duration of the retention.

When the Minister applies for an extension of a retention period, the Minister must prove that the extension is warranted, having regard to the circumstances and the nature of the inquiry.

Prior notice of not less than three clear days of an application for an extension of a retention period must be served on the person from whom the thing was seized and on the persons who claim to have a right in the thing seized, the deposit or the sale proceeds of the thing seized.

“40.8. A thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, the deposit referred to in the second paragraph of section 40.3 or the sale proceeds referred to in section 40.4 may be retained for a longer period than that provided for in section 40.6 if the person from whom the thing was seized or the person legally entitled to it gives written consent for the retention period to be extended.

“40.9. A judge of the Court of Québec may, if a retention period referred to in section 40.6 or 40.8 or ordered under section 40.7 is expired and the proceedings for which the thing retained may be required have not been instituted, order, if the judge is satisfied that the interests of justice so require, the extension of the retention for the period the judge considers necessary.

“40.10. If, in accordance with the provisions of article 138 of the Code of Penal Procedure (chapter C-25.1), an application for the return of a thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, of the deposit referred to in the second paragraph of section 40.3 or of the sale proceeds referred to in section 40.4 is made by a person who claims to have a

right in the thing, deposit or proceeds and who is not the offender, the judge may order the return on the conditions the judge specifies if the judge is satisfied that, in addition to what is provided for in article 138 of the Code of Penal Procedure, the thing, deposit or proceeds need not be retained for the purposes of a fiscal law or that confiscation is not required under section 68.0.2.

The judge may also, in such a case, order the person to pay the costs of seizure and preservation of the thing set by regulation.

Article 138 of the Code of Penal Procedure applies to the deposit referred to in section 40.3.

“40.11. The Minister must return the thing seized, the deposit referred to in the second paragraph of section 40.3 or the sale proceeds referred to in section 40.4 to the person from whom the thing was seized as soon as retention of the thing is no longer necessary in the interests of justice.

“40.12. The powers and duties conferred upon or assigned to a judge of the Court of Québec under sections 40 to 40.11 may also be exercised by a justice of the peace within the limits provided by law and specified in the justice’s deed of appointment.”

(2) Subsection 1 applies from 4 June 2009. However,

(1) in the case of a thing seized that has been retained for more than 180 days before 4 June 2009, section 40.7, enacted by subsection 1, is to be read as follows:

“40.7. The Minister may apply for further retention to a judge of the Court of Québec within 180 days after 4 June 2009.

The Minister may also apply for an extension of any retention period.

To obtain any extension of a retention period, the Minister shall apply to a judge of the Court of Québec before the expiry of that period.

In such a case, the judge shall determine the conditions and duration of the retention.

When the Minister applies for further retention or for an extension of a retention period, the Minister must prove that further retention or the extension is warranted, having regard to the circumstances and the nature of the inquiry.

Prior notice of not less than three clear days of an application for further retention or for an extension of a retention period must be served on the person from whom the thing was seized and on the persons who claim to have a right in the thing seized, the deposit or the sale proceeds of the thing seized.”; and

(2) in the case of a thing seized for which the Minister has obtained an order for further detention under article 133 of the Code of Penal Procedure (chapter C-25.1), section 40.9, enacted by subsection 1, is to be read as if “if a retention period referred to in section 40.6 or 40.8 or ordered under section 40.7” was replaced by “if a further detention period ordered under article 133 of the Code of Penal Procedure (chapter C-25.1)”.

472. The Act is amended by inserting the following section after section 68.0.1:

“68.0.2. The judge convicting the defendant of an offence against a fiscal law or a regulation made by the Government under a fiscal law may, on application by the Minister, order the defendant to pay the amount of costs set by regulation in relation to the seizure and preservation of any thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3.

However, the judge may reduce the amount if the judge is satisfied that the Minister unduly delayed instituting proceedings or caused the commencement of proceedings to be delayed without sufficient cause.

On an application of the Minister made within 30 days after a judgment has been rendered in proceedings to impose a penal sanction for an offence against a fiscal law or a regulation made by the Government under a fiscal law or, in cases where the defendant is deemed to have been convicted of the offence, within 90 days after service of the statement of offence, a judge may also order the confiscation of the thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3 if the unlawful possession of the thing prevents it from being returned to the person from whom it was seized or to a person who claims to have a right in the thing, and, in cases where a defendant has been convicted of, or is deemed to have been convicted of, an offence against a fiscal law or a regulation made by the Government under a fiscal law, in addition to any penalty otherwise prescribed for the offence, the confiscation of any thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, of the deposit referred to in the second paragraph of section 40.3 or of the sale proceeds referred to in section 40.4.

Prior notice of not less than one clear day of an application under this section must be served on the defendant, on the person from whom the thing was seized and on the persons who claim to have a right in the thing seized, the deposit referred to in the second paragraph of section 40.3 or the sale proceeds referred to in section 40.4, except when they are in the presence of the judge. The prior notice may be given to the defendant with the statement of offence, specifying that the application is to be made at the time of the judgment.

The Minister shall destroy the things confiscated or dispose of them and pay the proceeds of their sale, if any, into the consolidated revenue fund.

If the confiscation of raw tobacco, of packages of tobacco or of the sale proceeds referred to in section 40.4 is ordered, the judge may also, on application by the Minister, authorize the Minister to destroy the raw tobacco or the packages of tobacco or to dispose of the raw tobacco, the packages of tobacco or the sale proceeds referred to in section 40.4 for the benefit of community bodies working in the health and social services sector.”

473. (1) Section 93.1.1.1 of the Act is amended by replacing “1086R23.1” in paragraph *a* by “1086R78”.

(2) Subsection 1 has effect from 4 March 2009.

ACT RESPECTING LABOUR STANDARDS

474. (1) Section 39.0.3 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by replacing “Title XXVII” in the first paragraph by “Title XL”.

(2) Subsection 1 has effect from 4 March 2009.

475. (1) Section 39.0.4 of the Act is amended by replacing “Title XXVII” by “Title XL”.

(2) Subsection 1 has effect from 4 March 2009.

ACT RESPECTING THE RÉGIE DE L’ASSURANCE MALADIE DU QUÉBEC

476. Section 34.1.6.1 of the Act respecting the Régie de l’assurance maladie du Québec (R.S.Q., chapter R-5), amended by section 586 of chapter 5 of the statutes of 2009, is again amended by replacing “next before” in subparagraph *b* of the second paragraph by “immediately before”.

477. (1) Section 37.4 of the Act, amended by section 589 of chapter 5 of the statutes of 2009, is again amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs *i* to *iv* by the following subparagraphs:

“*i.* \$13,760 where, for the year, the individual has no eligible spouse and no dependent child,

“*ii.* \$22,310 where, for the year, the individual has no eligible spouse but has one dependent child,

“*iii.* \$25,280 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“*iv.* \$22,310 where, for the year, the individual has an eligible spouse but has no dependent child, and”;

(2) by replacing subparagraphs 1 and 2 of subparagraph v by the following subparagraphs:

“(1) \$25,280 where the individual has one dependent child for the year, or

“(2) \$28,020 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2008.

COOPERATIVE INVESTMENT PLAN ACT

478. (1) The Cooperative Investment Plan Act (R.S.Q., chapter R-8.1.1) is amended by inserting the following after section 6:

“DIVISION V.1

“EXCHANGE OF SECURITIES

“**6.1.** A security issued as part of an operation described in section 6.2 in exchange for a qualifying security is deemed to be the same security as the exchanged qualifying security and to continue it.

“**6.2.** The operation to which section 6.1 refers is a conversion of securities, an amalgamation or a reorganization of the capital stock, at the end of which a qualifying security is exchanged for consideration consisting only of preferred shares or fractions of such shares that meet the requirements set out in paragraphs 3 and 4 of section 6.”

(2) Subsection 1 applies in respect of a conversion of securities, an amalgamation or a reorganization of the capital stock made after 20 June 2008.

479. (1) Section 56 of the Act is amended by adding the following paragraphs after the second paragraph:

“Any security issued as part of an operation described in the fourth paragraph in exchange for a security referred to in the first paragraph is deemed to be the same security as the exchanged security and to continue it.

“The operation to which the third paragraph refers is a conversion of securities, an amalgamation or a reorganization of the capital stock, at the end of which a qualifying security is exchanged for consideration consisting only of preferred shares or fractions of such shares that meet the requirements set out in paragraphs 3 and 5 of section 6 of that plan.”

(2) Subsection 1 applies in respect of a conversion of securities, an amalgamation or a reorganization of the capital stock made after 20 June 2008.

ACT RESPECTING PROPERTY TAX REFUND

480. Section 1.3 of the Act respecting property tax refund (R.S.Q., chapter R-20.1), amended by section 594 of chapter 5 of the statutes of 2009, is again amended by replacing “next before” in subparagraph *b* of the second paragraph by “immediately before”.

ACT RESPECTING THE QUÉBEC SALES TAX

481. Section 1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), amended by section 595 of chapter 5 of the statutes of 2009, is again amended by replacing “émise” in the definitions of “note de crédit” and “note de débit” in the French text by “délivrée”.

482. (1) Section 18 of the Act, amended by section 596 of chapter 5 of the statutes of 2009, is again amended

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

“**18.** Every recipient of a taxable supply, except a zero-rated supply, other than the zero-rated supply included in paragraph 2.1 or any of sections 179.1, 179.2 and 191.3.2, or a supply included in section 18.0.1, shall pay to the Minister a tax in respect of the supply calculated at the rate of 7.5% on the value of the consideration for the supply if the supply is”;

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

“(2.1) a supply made in Québec of incorporeal movable property that is a zero-rated supply only because it is included in section 188 or 188.1, other than

(a) a supply that is made to a consumer of the property; or

(b) a supply of incorporeal movable property that is acquired for consumption, use or supply exclusively in the course of commercial activities of the recipient of the supply or activities that are engaged in exclusively outside Québec by the recipient of the supply and that are not part of a business or an adventure or concern in the nature of trade engaged in by that recipient in Québec;”.

(2) Subsection 1 applies to a supply made after 19 March 2007.

483. (1) Section 40 of the Act is amended by adding the following subparagraph after subparagraph 4 of the first paragraph:

“(5) a right to enter or use land to generate or evaluate the feasibility of generating electricity from the sun or wind.”

(2) Subsection 1 applies

(1) to a supply made after 25 February 2008; and

(2) to a supply made before 26 February 2008 but only in respect of the part of the consideration for the supply that becomes due after 25 February 2008 or is paid after that date without having become due.

484. (1) Section 41 of the Act is replaced by the following section:

“**41.** Section 40 does not apply to a supply of a right to take or remove forestry products, products that grow in water, fishery products, minerals or peat, to a right of entry or user relating to the products, minerals or peat, or to a right described in subparagraph 5 of the first paragraph of that section, if the supply is made

(1) to a consumer; or

(2) to a person who is not a registrant and who acquires the right in the course of a business of the person to make supplies of the products, minerals or peat or of electricity to consumers.”

(2) Subsection 1 applies

(1) to a supply made after 25 February 2008; and

(2) to a supply made before 26 February 2008 but only in respect of the part of the consideration for the supply that becomes due after 25 February 2008 or is paid after that date without having become due.

485. Section 83 of the Act is amended, in the first paragraph in the French text,

(1) by replacing “émet” in subparagraph 1 by “délivre”;

(2) by replacing “émis” in subparagraph 2 by “délivré”.

486. (1) Section 99 of the Act is amended by replacing the portion before paragraph 1 by the following:

“**99.** A supply of property is exempt if the property is land, a building, or the part of a building, that consists solely of residential units, and the supply is made by way of lease, licence or similar arrangement to a recipient (in this section referred to as the “lessee”) for a lease interval (within the meaning assigned by section 32.2) throughout which the lessee or a sublessee makes, or holds the property for the purpose of making, one or more supplies of the property, parts of the property or leases, licences or similar arrangements in respect of the property or parts of it and all or substantially all of those supplies are”.

(2) Subsection 1 applies to a supply for which consideration becomes due after 26 February 2008 without having been paid on or before that date, or is paid after that date without having become due.

487. (1) The Act is amended by inserting the following section after section 99:

“99.0.1. A supply made by way of lease, licence or similar arrangement of property is exempt if the property is a residential complex or is land, a building or the part of a building, that forms or is reasonably expected to form part of a residential complex, and if the supply is made to a recipient (in this section referred to as the “lessee”) for a lease interval (within the meaning assigned by section 32.2) throughout which all or substantially all of the property is

(1) supplied, or is held for the purpose of being supplied, in one or more supplies, by the lessee or a sub-lessee for the purpose of the occupancy of the property or parts of the property by individuals as a place of residence or lodging and all or substantially all of the supplies of the property or parts of the property are exempt supplies described in section 98; or

(2) used, or held for the purpose of being used, by the lessee or a sub-lessee in the course of making exempt supplies and, as part of one or more exempt supplies, possession or use of all or substantially all of the residential units situated in the property is given under a lease, licence or similar arrangement for the purpose of their occupancy by an individual as a place of residence.”

(2) Subsection 1 applies to a supply of property for which

(1) consideration becomes due after 26 February 2008 without having been paid on or before that date, or is paid after that date without having become due; or

(2) all of the consideration became due or was paid before 27 February 2008 if the supplier did not, before that date, charge, collect or remit an amount as or on account of tax under Title I of the Act in respect of the supply or any other supply of the property made by the supplier that would be described in either of sections 99 and 99.0.1 of the Act, if those sections, as amended and enacted respectively by this Act, had applied.

(3) Subsection 4 applies, if, because of the enactment of section 99.0.1 of the Act by subsection 1,

(1) a person ceases to use land of the person, or reduces the extent to which land is used, in commercial activities of the person;

(2) the person is deemed under any of sections 258, 259, 261 and 262 of the Act to have made a supply of the land, or a portion of it;

(3) the person would have become entitled, at a particular time before 27 February 2008, to a rebate under section 378.1 of the Act in respect of the land, if that section, as amended by this Act, and sections 99 and 99.0.1 of the Act, as amended and enacted respectively by this Act, had applied at that time; and

(4) the amount of rebate would have been included in determining the total for B in the formula in the definition of “basic tax content” in section 1 of the Act, for the purpose of determining the basic tax content of the land of the person at or after the particular time if the person had been entitled to the rebate at the particular time.

(4) For the purpose of determining, at or after the particular time, the basic tax content of the land of the person, the amount of rebate must be included in determining the total for B in the formula in the definition of “basic tax content” in section 1 of the Act.

(5) Subsection 6 applies, if, because of the enactment of section 99.0.1 of the Act by subsection 1,

(1) a person ceases to use a residential complex of the person, or reduces the extent to which the residential complex is used, in commercial activities of the person;

(2) the person is deemed under any of sections 258, 259, 261 and 262 of the Act to have made a supply of the residential complex, or a portion of it;

(3) the person would have become entitled, at a particular time before 27 February 2008, to a rebate under section 378.6 of the Act in respect of the residential complex, if sections 378.4 and 378.6 of the Act, as amended by this Act, and sections 99 and 99.0.1 of the Act, as amended and enacted respectively by subsection 1, had applied at that time; and

(4) the amount of rebate would have been included in determining the total for B in the formula in the definition of “basic tax content” in section 1 of the Act, for the purpose of determining the basic tax content of the residential complex of the person at or after the particular time if the person had been entitled to the rebate at the particular time.

(6) For the purpose of determining, at or after the particular time, the basic tax content of the residential complex of the person, the amount of rebate must be included in determining the total for B in the formula in the definition of “basic tax content” in section 1 of the Act.

488. Section 110 of the Act is amended by replacing “physician” by “medical practitioner”.

489. (1) Section 112 of the Act is amended by replacing the first paragraph by the following paragraph:

“**112.** A supply of a consultative, diagnostic, treatment or other health care service that is rendered by a medical practitioner to an individual is exempt.”

(2) Subsection 1 applies in respect of a supply made after 26 February 2008.

490. (1) Section 113 of the Act is replaced by the following section:

“**113.** A supply of a nursing service rendered to an individual by a nurse or a nursing assistant is exempt if the service is rendered within a nurse-patient relationship.”

(2) Subsection 1 applies in respect of a supply made after 26 February 2008.

491. (1) Section 114 of the Act, replaced by section 605 of chapter 5 of the statutes of 2009, is again replaced by the following section:

“**114.** A supply of an audiological, chiropodic, chiropractic, midwifery, occupational therapy, optometric, osteopathic, physiotherapy, podiatric, psychological or speech-language pathology service is exempt if the service is rendered to an individual by a practitioner of the service.”

(2) Subsection 1 applies in respect of a supply made after 26 February 2008.

492. (1) Section 114.1 of the Act is amended by replacing the portion before subparagraph 1 by the following:

“**114.1.** A supply of a dietetic service rendered by a practitioner of the service is exempt if”.

(2) Subsection 1 applies in respect of a supply made after 26 February 2008.

493. (1) Section 114.2 of the Act, enacted by section 606 of chapter 5 of the statutes of 2009, is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) the service is rendered to an individual within a professional-client relationship between the particular individual who renders the service and the individual and is provided for the prevention, assessment or remediation of, or to assist the individual in coping with, a physical, emotional, behavioural or mental disorder or disability of the individual or of another individual to whom the individual is related or to whom the individual provides care or supervision otherwise than in a professional capacity; and

“(2) the particular individual is licensed or otherwise certified to practise the profession of social work in Québec.”

(2) Subsection 1 applies in respect of a supply made after 26 February 2008.

494. (1) Section 117 of the Act is replaced by the following section:

“**117.** A supply of a diagnostic, treatment or other health care service rendered to an individual is exempt if the service is a prescribed service and the supply is made on the order of

(1) a medical practitioner or a practitioner; or

(2) a nurse authorized under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut to order such a service if the order is made within a nurse-patient relationship.”

(2) Subsection 1 applies in respect of a supply made after 26 February 2008.

495. (1) The Act is amended by inserting the following section after section 119.1:

“**119.2.** A supply (other than a zero-rated supply or a prescribed supply) of a training service is exempt if

(1) the training is specially designed to assist individuals with a disorder or disability in coping with the effects of the disorder or disability or to alleviate or eliminate those effects and is given to a particular individual with the disorder or disability or to another individual who provides personal care or supervision to the particular individual otherwise than in a professional capacity; and

(2) any of the following conditions is met:

(a) a person acting in the capacity of a practitioner, medical practitioner, social worker or nurse, and in the course of a professional-client relationship between the person and the particular individual, has certified in writing that the training is an appropriate means to assist the particular individual in coping with the effects of the disorder or disability or to alleviate or eliminate those effects,

(b) a prescribed person, or a member of a prescribed class of persons, has, subject to prescribed circumstances or conditions, certified in writing that the training is an appropriate means to assist the particular individual in coping with the effects of the disorder or disability or to alleviate or eliminate those effects, or

(c) the supplier

i. is a government,

ii. is paid an amount to make the supply by a government or organization administering a government program targeted at assisting individuals with a disorder or disability, or

iii. receives evidence satisfactory to the Minister that, for the purpose of the acquisition of the service, an amount has been paid or is payable to a person by a government or organization administering a government program targeted at assisting individuals with a disorder or disability.

For the purposes of this section, a training service does not include training that is similar to the training ordinarily given to individuals who

- (1) do not have a disorder or disability; and
- (2) do not provide personal care or supervision to an individual with a disorder or disability.”

(2) Subsection 1 applies in respect of a supply made after 26 February 2008.

496. (1) Section 173 of the Act is amended

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

““authorized individual” means an individual, other than a medical practitioner, who is authorized under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut to make an order directing that a stated amount of a drug or mixture of drugs specified in the order be dispensed for the individual named in the order;”;

(2) by replacing the definition of “prescription” by the following definition:

““prescription” means a written or verbal order, given to a pharmacist by a medical practitioner or authorized individual, directing that a stated amount of a drug or mixture of drugs specified in the order be dispensed for the individual named in the order.”

(2) Subsection 1 applies in respect of a supply made

- (1) after 26 February 2008; or
- (2) before 27 February 2008 if no amount was charged, collected or remitted before 27 February 2008 as or on account of tax under Title I of the Act in respect of the supply.

497. (1) Section 174 of the Act, amended by section 610 of chapter 5 of the statutes of 2009, is again amended

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

“(b) a drug described in Schedule F to the Food and Drug Regulations made under the Food and Drugs Act, other than a drug or mixture of drugs

that may, pursuant to that Act or those regulations, be sold to a consumer with neither a prescription nor a written order signed by the Director (as defined in those regulations);”;

(2) by replacing subparagraph *d* of paragraph 1 by the following subparagraph:

“(d) a drug that contains a substance included in the schedule to the Narcotic Control Regulations made under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19), other than a drug or mixture of drugs that may, pursuant to that Act or regulations made under that Act, be sold to a consumer with neither a prescription nor an exemption by the federal Minister of Health in respect of the sale;”;

(3) by replacing subparagraph *b* of paragraph 2 by the following subparagraph:

“(b) on the prescription of a medical practitioner or authorized individual for the personal consumption or use of the individual named in the prescription;”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of a supply made after 26 February 2008.

(3) Paragraph 3 of subsection 1 applies in respect of a supply made

(1) after 26 February 2008; or

(2) before 27 February 2008 if no amount was charged, collected or remitted before 27 February 2008 as or on account of tax under Title I of the Act in respect of the supply.

498. (1) The Act is amended by inserting the following section after section 175:

“**175.1.** For the purposes of this division, other than paragraph 32 of section 176, a supply of property that is not designed for human use or for assisting a person with a disability or impairment is deemed not to be included in this division.”

(2) Subsection 1 applies in respect of a supply made after 26 February 2008.

499. (1) Section 176 of the Act is amended

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

“(5) a supply of a mechanical percussor for postural drainage treatment or a chest wall oscillation system for airway clearance therapy;”;

(2) by replacing paragraph 13 by the following paragraph:

“(13) a supply of a chair, walker, wheelchair lift or similar aid to locomotion, with or without wheels, including motive power and wheel assemblies therefor, that is specially designed to be operated by a person with a disability for locomotion of the person;”;

(3) by inserting the following paragraph after paragraph 13:

“(13.1) a supply of a chair that is specially designed for use by a person with a disability if the chair is supplied on the written order of a medical practitioner for use by a consumer named in the order;”;

(4) by replacing paragraph 19 by the following paragraph:

“(19) a supply of a bath seat, shower seat, toilet seat or commode chair that is specially designed for use by a person with a disability;”;

(5) by replacing “conçu pour être porté” in paragraph 24 in the French text by “conçus pour être portés”;

(6) by replacing “conçue” in paragraph 26 in the French text by “conçues”;

(7) by replacing “or certificate of” in paragraph 29 by “of or in accordance with the certificate issued by”;

(8) by replacing “conçu” in paragraphs 31 and 37 in the French text by “conçus”;

(9) by replacing paragraph 32 by the following paragraph:

“(32) a supply of an animal that is or is to be specially trained to assist a person with a disability or impairment with a problem arising from the disability or impairment, or a supply of a service of training a person to use the animal, if the supply is made to or by an organization that is operated for the purpose of supplying such specially trained animals to persons with the disability or impairment;”;

(10) by striking out paragraph 32.1;

(11) by replacing paragraph 33 by the following paragraph:

“(33) a supply of a service (other than a service the supply of which is described in any provision of Division II of Chapter III except section 116 and a service related to the provision of a surgical or dental service that is performed for cosmetic purposes and not for medical or reconstructive purposes) of maintaining, installing, modifying, repairing or restoring a property the supply of which is described in any of paragraphs 1 to 31 and 36 to 40, or any part of such a property if the part is supplied in conjunction with the service;”;

(12) by adding the following paragraph after paragraph 39:

“(40) a supply of a device that is specially designed for neuromuscular stimulation therapy or standing therapy, if supplied on the written order of a medical practitioner for use by a consumer with paralysis or a severe mobility impairment who is named in the order.”

(2) Paragraphs 1 to 4 and 9 to 12 of subsection 1 apply in respect of a supply made after 26 February 2008.

500. Section 178 of the Act, amended by section 611 of chapter 5 of the statutes of 2009, is again amended by striking out paragraph 7.

501. Section 191.3.3 of the Act is amended by replacing “délivrée” in paragraph 2 in the French text by “émise”.

502. Section 198.2 of the Act is replaced by the following section:

“**198.2.** A supply of tobacco or raw tobacco within the meaning of the Tobacco Tax Act (chapter I-2) is a zero-rated supply.”

503. Section 201 of the Act is amended by replacing “émis” in the second paragraph in the French text by “délivré”.

504. (1) Section 223 of the Act is amended

(1) by inserting “or use” after “possession” in subparagraph 1 of the first paragraph;

(2) by inserting “or use” after “gives possession” in subparagraphs *a* and *b* of subparagraph 1 of the second paragraph;

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

“(2) the builder, the particular person or an individual who has entered into a lease, licence or similar arrangement in respect of the complex with the particular person, is the first individual to occupy the complex as a place of residence after substantial completion of the construction or renovation.”

(2) Subsection 1 applies in respect of a residential complex if the particular time is

(1) after 26 February 2008; or

(2) before 27 February 2008, in the case where the builder of the residential complex

(a) would have been deemed under section 223 of the Act to have made, at the particular time, a taxable supply by way of sale of the residential complex if that section, as amended by subsection 1, had applied at that time; and

(b) has reported an amount as or on account of tax, as a result of the builder applying section 223 of the Act in respect of the residential complex, in the builder's return filed under Chapter VIII of Title I of the Act for a reporting period the return for which is filed before 27 February 2008 or is required under that chapter to be filed on or before a day that is before that date.

(3) For the purposes of subsection 2, the particular time in respect of a residential complex is the later of

(1) the time the construction or substantial renovation of the residential complex is substantially completed; and

(2) the time the builder of the residential complex first gives possession or use of the residential complex to a person for the purpose of the occupancy of the residential complex by an individual as a place of residence or, if it is earlier, the time the residential complex is occupied by the builder as a place of residence.

(4) In addition, when subsection 1 applies, the unclaimed refund referred to in paragraph 3 is deemed to be an input tax refund of a person for the person's reporting period that includes 26 February 2008 and not to be an input tax refund of the person for any other reporting period, in the case where,

(1) the person is the builder of a residential complex;

(2) the person is deemed under section 223 of the Act to have made and received, at a particular time that is after 26 February 2008, a taxable supply by way of sale of the residential complex and to have paid as a recipient and to have collected as a supplier a particular amount of tax in respect of that supply; and

(3) the person has not claimed or deducted an amount (in this subsection referred to as an "unclaimed refund") in respect of property or a service in determining the net tax for any reporting period of the person the return for which is filed before 27 February 2008 or is required under Chapter VIII of Title I of the Act to be filed on or before a day that is before that date and

(a) the property or service, in a particular reporting period that ends before 27 February 2008,

i. was acquired or brought into Québec for consumption or use in making the taxable supply; or

ii. was, in relation to the residential complex, acquired or brought into Québec and would have been acquired or brought into Québec for consumption or use in making the taxable supply if section 223 of the Act, as amended by subsection 1, had applied; and

(b) the unclaimed refund is—or would be if section 223 of the Act, as amended by subsection 1, had applied—an input tax refund of the person.

505. (1) Section 225 of the Act is amended

(1) by inserting “or use” after “possession” in subparagraph 1 of the first paragraph;

(2) by inserting “or use” after “possession” in subparagraphs *a* and *a.1* of subparagraph 1 of the second paragraph;

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

“(2) the builder, the particular person or an individual who has entered into a lease, licence or similar arrangement in respect of a residential unit in the complex with the particular person, is the first individual to occupy a residential unit in the complex as a place of residence after substantial completion of the construction or renovation.”

(2) Subsection 1 applies in respect of a residential complex if the particular time is

(1) after 26 February 2008; or

(2) before 27 February 2008, in the case where the builder of the residential complex

(a) would have been deemed under section 225 of the Act to have made, at the particular time, a taxable supply by way of sale of the residential complex if that section, as amended by subsection 1, had applied at that time; and

(b) has reported an amount as or on account of tax, as a result of the builder applying section 225 of the Act in respect of the residential complex, in the builder’s return filed under Chapter VIII of Title I of the Act for a reporting period the return for which is filed before 27 February 2008 or is required under that chapter to be filed on or before a day that is before that date.

(3) For the purposes of subsection 2, the particular time in respect of a residential complex is the later of

(1) the time the construction or substantial renovation of the residential complex is substantially completed; and

(2) the time the builder of the residential complex first gives possession or use of a residential unit in the residential complex to a person for the purpose of the occupancy of the residential unit by an individual as a place of residence or, if it is earlier, the time a residential unit in the residential complex is occupied by the builder as a place of residence.

(4) In addition, when subsection 1 applies, the unclaimed refund referred to in paragraph 3 is deemed to be an input tax refund of a person for the person's reporting period that includes 26 February 2008 and not to be an input tax refund of the person for any other reporting period, in the case where,

(1) the person is the builder of a residential complex;

(2) the person is deemed under section 225 of the Act to have made and received, at a particular time that is after 26 February 2008, a taxable supply by way of sale of the residential complex and to have paid as a recipient and to have collected as a supplier a particular amount of tax in respect of that supply; and

(3) the person has not claimed or deducted an amount (in this subsection referred to as an "unclaimed refund") in respect of property or a service in determining the net tax for any reporting period of the person the return for which is filed before 27 February 2008 or is required under Chapter VIII of Title I of the Act to be filed on or before a day that is before that date and

(a) the property or service, in a particular reporting period that ends before 27 February 2008,

i. was acquired or brought into Québec for consumption or use in making the taxable supply; or

ii. was, in relation to the residential complex, acquired or brought into Québec and would have been acquired or brought into Québec for consumption or use in making the taxable supply if section 225 of the Act, as amended by subsection 1, had applied; and

(b) the unclaimed refund is—or would be if section 225 of the Act, as amended by subsection 1, had applied—an input tax refund of the person.

506. (1) Section 226 of the Act is amended

(1) by inserting "or use" after "possession" in subparagraph 1 of the first paragraph;

(2) by inserting "or use" after "possession" in subparagraphs *a* and *a.1* of subparagraph 1 of the second paragraph;

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

“(2) the builder, the particular person or an individual who has entered into a lease, licence or similar arrangement in respect of a residential unit in the addition with the particular person, is the first individual to occupy a residential unit in the addition as a place of residence after substantial completion of the construction of the addition.”

(2) Subsection 1 applies in respect of an addition to a residential complex if the particular time is

(1) after 26 February 2008; or

(2) before 27 February 2008, in the case where the builder of the addition

(a) would have been deemed under section 226 of the Act to have made, at the particular time, a taxable supply by way of sale of the addition if that section, as amended by subsection 1, had applied at that time; and

(b) has reported an amount as or on account of tax, as a result of the builder applying section 226 of the Act in respect of the addition, in the builder’s return filed under Chapter VIII of Title I of the Act for a reporting period the return for which is filed before 27 February 2008 or is required under that chapter to be filed on or before a day that is before that date.

(3) For the purposes of subsection 2, the particular time in respect of an addition to a residential complex is the later of

(1) the time the construction of the addition is substantially completed; and

(2) the time the builder of the addition first gives possession or use of a residential unit in the addition to a person for the purpose of the occupancy of the residential unit by an individual as a place of residence or, if it is earlier, the time a residential unit in the addition is occupied by the builder as a place of residence.

(4) In addition, when subsection 1 applies, the unclaimed refund referred to in paragraph 3 is deemed to be an input tax refund of a person for the person’s reporting period that includes 26 February 2008 and not to be an input tax refund of the person for any other reporting period, in the case where,

(1) the person is the builder of an addition to a multiple unit residential complex;

(2) the person is deemed under section 226 of the Act to have made and received, at a particular time that is after 26 February 2008, a taxable supply by way of sale of the addition and to have paid as a recipient and to have collected as a supplier a particular amount of tax in respect of that supply; and

(3) the person has not claimed or deducted an amount (in this subsection referred to as an “unclaimed refund”) in respect of property or a service in determining the net tax for any reporting period of the person the return for which is filed before 27 February 2008 or is required under Chapter VIII of Title I of the Act to be filed on or before a day that is before that date and

(a) the property or service, in a particular reporting period that ends before 27 February 2008,

i. was acquired or brought into Québec for consumption or use in making the taxable supply; or

ii. was, in relation to the addition, acquired or brought into Québec and would have been acquired or brought into Québec for consumption or use in making the taxable supply if section 226 of the Act, as amended by subsection 1, had applied; and

(b) the unclaimed refund is—or would be if section 226 of the Act, as amended by subsection 1, had applied—an input tax refund of the person.

507. (1) Section 231.1 of the Act is amended by replacing the portion before paragraph 2 by the following:

“231.1. If a builder of a residential complex or an addition to a multiple unit residential complex makes a supply of the complex or of a residential unit in the complex or addition by way of lease, licence or similar arrangement and the supply is an exempt supply under section 99 or 99.0.1, the builder is deemed, at the time referred to in paragraph 2, to have given possession of the complex or unit to an individual under a lease, licence or similar arrangement entered into for the purpose of its occupancy by an individual as a place of residence if

(1) the recipient of the supply is acquiring the complex or unit for use or supply in the course of making exempt supplies and, as part of an exempt supply, possession or use of the complex, unit or residential units in the complex is given by the recipient under a lease, licence or similar arrangement under which occupancy of the complex or unit is given to an individual as a place of residence or lodging; and”.

(2) Subsection 1 applies in respect of a residential complex or an addition to a residential complex if the particular time is

(1) after 26 February 2008; or

(2) before 27 February 2008, in the case where the builder of the residential complex or addition

(a) would have been deemed under any of sections 223 to 231 of the Act to have made, at the particular time, a taxable supply by way of sale of the

residential complex or addition if section 231.1 of the Act, as amended by subsection 1, and any of sections 223, 225 and 226 of the Act, as amended by this Act, had applied at that time; and

(b) has reported an amount as or on account of tax, as a result of the builder applying sections 223 to 231.1 of the Act in respect of the residential complex or addition, in the builder's return filed under Chapter VIII of Title I of the Act for a reporting period the return for which is filed before 27 February 2008 or is required under that chapter to be filed on or before a day that is before that date.

(3) For the purposes of subsection 2, the particular time in respect of a residential complex or an addition to a residential complex is the later of

(1) the time the construction or substantial renovation of the residential complex or addition is substantially completed; and

(2) the time possession of the residential complex or of a residential unit in the complex or addition is first given by the builder of the residential complex or addition to a person who is acquiring the residential complex or unit for use or supply in the course of making exempt supplies if, as part of an exempt supply, possession or use of the residential complex, unit or residential units in the complex is given by the person under a lease, licence or similar arrangement under which occupancy of the residential complex or unit is given to an individual as a place of residence or lodging.

508. (1) Section 231.3 of the Act is amended by replacing the second paragraph by the following paragraph:

“The first paragraph applies only if possession or use of at least 10% of the residential units in the complex is intended to be given for the purpose of their occupancy as a place of residence or lodging by

(1) seniors;

(2) youths;

(3) students;

(4) persons with a disability;

(5) persons in distress or persons in need of assistance;

(6) individuals whose eligibility for occupancy of the units as a place of residence or lodging, or for reduced payments in respect of their occupancy as a place of residence or lodging, is dependent on a means or income test; or

(7) individuals for whose benefit no other persons (other than public sector bodies) pay consideration for supplies that include giving possession or use of the units for occupancy by the individuals as a place of residence or

lodging and who either pay no consideration for the supplies or pay consideration that is significantly less than the consideration that could reasonably be expected to be paid for comparable supplies made by a person in the business of making such supplies for the purpose of earning a profit.”

(2) Subsection 1 applies in respect of a residential complex or an addition to a residential complex if the particular time is

(1) after 26 February 2008; or

(2) before 27 February 2008, in the case where the builder of the residential complex or addition

(a) would have been deemed under any of sections 223 to 231.1 of the Act to have made, at the particular time, a taxable supply by way of sale of the residential complex or addition if any of sections 223, 225, 226 and 231.1 of the Act, as amended by this Act, had applied at that time; and

(b) has reported an amount as or on account of tax, as a result of the builder applying sections 223 to 231.1 of the Act in respect of the residential complex or addition, in the builder’s return filed under Chapter VIII of Title I of the Act for a reporting period the return for which is filed before 27 February 2008 or is required under that chapter to be filed on or before a day that is before that date.

(3) For the purposes of subsection 2, the particular time in respect of a residential complex or an addition to a residential complex is the later of

(1) the time the construction or substantial renovation of the residential complex or addition is substantially completed; and

(2) the time the builder of the residential complex or addition first gives possession or use of the residential complex or a residential unit in the complex or addition to a person for the purpose of the occupancy of the residential complex or residential unit by an individual as a place of residence or, if it is earlier, the time the residential complex or a residential unit in the complex or addition is occupied by the builder as a place of residence.

509. (1) Section 247 of the Act, amended by section 616 of chapter 5 of the statutes of 2009, is again amended by replacing “99R2” in subparagraph 1 of the second paragraph by “99R1”.

(2) Subsection 1 has effect from 4 March 2009.

510. (1) Section 248 of the Act, replaced by section 617 of chapter 5 of the statutes of 2009, is amended by replacing “99R2” by “99R1”.

(2) Subsection 1 has effect from 4 March 2009.

511. Section 350.17 of the Act is amended by replacing “émet” and “émis” in paragraph 5 in the French text by “délivre” and “délivré”, respectively.

512. (1) Section 378.1 of the Act is replaced by the following section:

“378.1. Subject to section 378.3, each person (in this subdivision referred to as the “landlord”) who is an owner or lessee of land and is not the particular lessee and who makes an exempt supply of land described in section 99 or 99.0.1 to a particular lessee who is acquiring the land for the purpose of making a supply of an immovable or service that includes the land or a supply of a lease, licence or similar arrangement in respect of an immovable that includes the land, is entitled to a rebate determined in accordance with section 378.2 if

(1) the supply is an exempt supply of an immovable or service, other than a supply that is exempt only because of paragraph 2 of section 98, that

(a) includes giving possession or use of a residential complex, or of a residential unit forming part of a residential complex, to another person under a lease, licence or similar arrangement entered into for the purpose of its occupancy by an individual as a place of residence or lodging, or

(b) is described in section 100, other than an exempt supply described in subparagraph 1 of the first paragraph of that section made to a person described in subparagraph *b* of that subparagraph 1; and

(2) as a result of the supply, the particular lessee is deemed under any of sections 222.1 to 222.3 and 223 to 231.1 to have made a supply of an immovable that includes the land at a particular time.”

(2) Subsection 1 applies in respect of

(1) a supply of land made to a particular lessee that is deemed under any of sections 222.1 to 222.3 and 223 to 231.1 of the Act to have made, after 26 February 2008, another supply of an immovable that includes the land; and

(2) a supply of land made by a person to a particular lessee if

(a) the particular lessee was deemed under any of sections 222.1 to 222.3 and 223 to 231.1 of the Act to have made, before 27 February 2008, another supply of an immovable that includes the land;

(b) the supply would be described in section 99.0.1 of the Act if that section, as enacted by this Act, had applied; and

(c) the person did not, before 27 February 2008, charge, collect or remit an amount as or on account of tax under Title I of the Act in respect of the

supply or any other supply of the land made by the person that would be described in either of sections 99 and 99.0.1 of the Act, if those sections, as amended and enacted respectively by this Act, had applied.

(3) If paragraph 2 of subsection 2 applies,

(1) each person (in this subsection referred to as the “landlord”) who is an owner or lessee of land and who is not the particular lessee may, despite section 378.3 of the Act, file an application for a rebate under section 378.1 of the Act before 27 February 2010;

(2) the application may, despite the second paragraph of section 403 of the Act, be the second application of the landlord for the rebate if the landlord has filed, before 27 February 2008, another application for the rebate and the other application has been assessed before the landlord files the second application;

(3) sections 99 and 99.0.1 of the Act, as amended and enacted respectively by this Act, apply for the purposes of Title I of the Act, in respect of the application described in paragraph 1; and

(4) a rebate is not payable under section 378.1 of the Act, as amended by subsection 1, to a person who is not a landlord of the land at the time the application for the rebate is filed.

513. (1) Section 378.4 of the Act is amended, in the definition of “qualifying residential unit”,

(1) by replacing subparagraph *i* of subparagraph *b* of paragraph 1 by the following subparagraph:

“*i.* for the purpose of making exempt supplies referred to in any of sections 97.1, 99, 99.0.1 and 100,”;

(2) by inserting the following subparagraph after subparagraph *i* of subparagraph *b* of paragraph 1:

“*i.1.* for the purpose of making exempt supplies of properties or services that include giving possession or use of the residential unit to a person under a lease, licence or similar arrangement to be entered into for the purpose of its occupancy by an individual as a place of residence, or”.

(2) Subsection 1 applies in respect of a taxable supply by way of sale

(1) of a residential complex, or of an addition to a multiple unit residential complex, that is deemed to have been made under any of sections 223 to 231.1 of the Act, if tax in respect of the supply is deemed under those sections to have been paid after 26 February 2008;

(2) of a residential complex, or of an interest in a residential complex, to a person (in this subsection and subsection 3 referred to as the “particular person”) from another person, if tax under Title I of the Act in respect of the supply first becomes payable after 26 February 2008;

(3) of a residential complex, or of an addition to a multiple unit residential complex, that is deemed to have been made under any of sections 223 to 231.1 of the Act, if

(a) tax in respect of the supply is deemed under those sections to have been paid by a particular person on a particular day that is before 27 February 2008;

(b) the particular person has reported the tax in the particular person’s return filed under Chapter VIII of Title I of the Act for the reporting period of the particular person that includes the particular day; and

(c) the particular person has remitted all net tax remittable, if any, as reported in that return; or

(4) of a residential complex, or of an interest in a residential complex, from a person to a particular person that is not the builder of the complex, if tax under Title I of the Act in respect of the supply first becomes payable before 27 February 2008 and the particular person has paid all of the tax.

(3) If paragraph 3 or 4 of subsection 2 applies,

(1) the particular person referred to in those paragraphs may, despite paragraph 1 of section 378.16 of the Act, file, before 27 February 2010, an application for a rebate in respect of the tax under section 378.6 of the Act; and

(2) the application may, despite the second paragraph of section 403 of the Act, be the second application of the particular person for the rebate if the particular person has filed, before 27 February 2008, another application for the rebate and the other application has been assessed before the particular person files the second application.

514. (1) Section 378.6 of the Act is amended by replacing subparagraph *b* of paragraph 1 by the following subparagraph:

“(b) the builder of a residential complex, or of an addition to a multiple unit residential complex, that gives possession or use of a residential unit in the residential complex or addition to another person under a lease, licence or similar arrangement entered into for the purpose of its occupancy by an individual as a place of residence that results in the person being deemed under any of sections 223 to 231.1 to have made and received a taxable supply by way of sale (in this section and section 378.7 referred to as the “deemed purchase”) of the complex or addition;”.

(2) Subsection 1 applies in respect of a taxable supply by way of sale

(1) of a residential complex, or of an addition to a multiple unit residential complex, that is deemed to have been made under any of sections 223 to 231.1 of the Act, if tax in respect of the supply is deemed under those sections to have been paid after 26 February 2008;

(2) of a residential complex, or of an interest in a residential complex, to a person (in this subsection and subsection 3 referred to as the “particular person”) from another person, if tax under Title I of the Act in respect of the supply first becomes payable after 26 February 2008;

(3) of a residential complex, or of an addition to a multiple unit residential complex, that is deemed to have been made under any of sections 223 to 231.1 of the Act, if

(a) tax in respect of the supply is deemed under those sections to have been paid by a particular person on a particular day that is before 27 February 2008;

(b) the particular person has reported the tax in the particular person’s return filed under Chapter VIII of Title I of the Act for the reporting period of the particular person that includes the particular day; and

(c) the particular person has remitted all net tax remittable, if any, as reported in that return; or

(4) of a residential complex, or of an interest in a residential complex, from a person to a particular person that is not the builder of the complex, if tax under Title I of the Act in respect of the supply first becomes payable before 27 February 2008 and the particular person has paid all of the tax.

(3) If paragraph 3 or 4 of subsection 2 applies,

(1) the particular person referred to in those paragraphs may, despite paragraph 1 of section 378.16 of the Act, file, before 27 February 2010, an application for a rebate in respect of the tax under section 378.6 of the Act; and

(2) the application may, despite the second paragraph of section 403 of the Act, be the second application of the particular person for the rebate if the particular person has filed, before 27 February 2008, another application for the rebate and the other application has been assessed before the particular person files the second application.

515. (1) The Act is amended by inserting the following section after section 378.15:

378.15.1. For the purpose of determining the amount of a particular rebate in respect of a residential complex, an interest in a residential complex or an addition to a multiple unit residential complex payable to a person under sections 378.6 to 378.11, the total amount of the tax under section 16 included in the calculation made under the formula in those sections is to be reduced by the total of all rebates payable to the person under sections 670.1 to 670.87 in respect of the residential complex, interest or addition, if the person

(1) was not entitled to the particular rebate under sections 378.4 and 378.6 as they read before 26 February 2008; and

(2) is entitled to the particular rebate under sections 378.4 and 378.6.”

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

516. Section 425 of the Act is amended by replacing “émis” in the portion before subparagraph 1 of the first paragraph in the French text by “délivré”.

517. Section 425.1 of the Act is amended by replacing “émis” in the first paragraph in the French text by “délivré”.

518. (1) Section 456 of the Act, amended by section 666 of chapter 5 of the statutes of 2009, is again amended by replacing “99R2” in the portion of the first paragraph before the formula by “99R1”.

(2) Subsection 1 has effect from 4 March 2009.

519. (1) Section 457.1 of the Act is amended

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

“(2) one or both of the following situations apply:

(a) section 421.1 of the Taxation Act (chapter I-3) applies, or would apply if the person were a taxpayer under that Act, to all of the composite amount or that part of it that is, for the purposes of that Act, an amount (other than an amount referred to in section 421.1.1 of that Act) paid or payable in respect of the human consumption of food or beverages or the enjoyment of entertainment and section 421.1 of that Act deems the composite amount or that part to be 50% of a particular amount, or

(b) section 421.1.1 of the Taxation Act applies, or would apply if the person were a taxpayer under that Act, to all of the composite amount or that part of it that is, for the purposes of that Act, an amount paid or payable in respect of the consumption of food or beverages by a long-haul truck driver, within the meaning of section 421.1.1 of that Act, during the eligible travel

period, within the meaning of section 421.1.1 of that Act, and section 421.1.1 of that Act deems the composite amount or that part to be a percentage of a specified particular amount; and”;

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

“ $[50\% \times (A/B) \times C] + [D \times (E/B) \times C]$.”;

(3) by replacing the third paragraph by the following paragraph:

“For the purposes of this formula,

(1) A is

(a) in the case where subparagraph *a* of subparagraph 2 of the first paragraph applies, the particular amount, and

(b) in any other case, zero;

(2) B is the composite amount;

(3) C is the input tax refund;

(4) D is

(a) 40%, in the case where the particular period begins after 19 March 2007 and ends before 1 January 2008,

(b) 35%, in the case where the particular period is the year 2008,

(c) 30%, in the case where the particular period is the year 2009,

(d) 25%, in the case where the particular period is the year 2010, and

(e) 20%, in the case where the particular period begins after the year 2010; and

(5) E is

(a) in the case where subparagraph *b* of subparagraph 2 of the first paragraph applies, the specified particular amount, and

(b) in any other case, zero.”;

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

“For the purposes of this section, the particular period is

(a) a period in which tax under Title I becomes due, or is paid without having become due, in respect of a supply of food, beverages or entertainment, but in which no reimbursement or allowance is paid in respect of the supply; or

(b) a period in which an amount is paid as a reimbursement or allowance in respect of a supply of food, beverages or entertainment.”

(2) Subsection 1 applies in respect of

(1) an amount relating to a supply of food, beverages or entertainment if tax under Title I of the Act in respect of the supply becomes due after 19 March 2007 or is paid after that date without having become due, and no allowance or reimbursement is paid in respect of the supply; and

(2) an amount paid after 19 March 2007 as an allowance or reimbursement in respect of a supply of food, beverages or entertainment.

520. (1) The Act is amended by inserting the following sections after section 457.7:

“**457.8.** A person may make an election in respect of a residential complex, or of an addition to a multiple unit residential complex, for a particular reporting period if

(1) the person is the builder of the residential complex or addition;

(2) the person is deemed under any of sections 223, 225 and 226 to have made and received, at a particular time that is before 27 February 2008, a taxable supply by way of sale of the residential complex or addition and to have paid as a recipient and to have collected as a supplier a particular amount of tax in respect of that supply;

(3) the person has not reported an amount as or on account of tax in respect of the taxable supply in the person’s return filed under this chapter for a reporting period the return for which is filed before 27 February 2008 or is required under this chapter to be filed on or before that date;

(4) the person would be entitled to claim

(a) a rebate under section 378.6 in respect of the residential complex or addition that is determined based on the particular amount of tax if

i. section 378.6 were applied without reference to section 378.16, and

ii. the amount determined for B in the formula in the first paragraph of section 378.7 for a qualifying residential unit, within the meaning of section 378.4, that forms part of the residential complex or addition were less than \$225,000, or

(b) a rebate under section 378.14 that is determined based on the rebate to which the person would be entitled under paragraph *d* of subsection 1 of section 236.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) if

- i. section 378.14 were applied without reference to section 378.16, and
- ii. the election provided for in subsection 1 of section 236.4 of the Excise Tax Act were made in accordance with that subsection;

(5) the person did not supply to another person by way of sale the residential complex or addition before 27 February 2008;

(6) the particular reporting period ends before 27 February 2010;

(7) the election is filed with the Minister, in the prescribed form containing prescribed information, not later than the day on or before which the person is required to file a return, under this chapter, for the particular reporting period; and

(8) the person has not made another election under this section in respect of the residential complex or addition.

“457.9. If a person makes an election under section 457.8 in respect of a residential complex, or of an addition to a multiple unit residential complex, for a reporting period, the person shall, in determining the net tax for that period, add the positive amount or deduct the negative amount determined by the formula

$$(A - B) - C.$$

For the purposes of this formula,

(1) A is the particular amount of tax referred to in paragraph 2 of section 457.8;

(2) B is

(a) the amount of the rebate that the person would be entitled, if section 378.6 were applied without reference to section 378.16, to claim under section 378.6 in respect of the residential complex or addition, that is determined based on the particular amount of tax, or

(b) the amount of the rebate that the person would be entitled, if section 378.14 were applied without reference to section 378.16, to claim under section 378.14, that is determined based on the rebate to which the person is entitled under paragraph *d* of subsection 1 of section 236.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(3) C is the amount determined by the formula

$$C_1 - C_2.$$

For the purposes of the formula in subparagraph 3 of the second paragraph,

(1) C_1 is the total of all amounts each of which is an input tax refund of the person

(a) that is in respect of property or a service acquired or brought into Québec, before the particular time referred to in paragraph 2 of section 457.8, for consumption or use for the purpose of making the supply referred to in that paragraph, and

(b) in respect of which the person satisfies the requirements of the first paragraph of section 201 at the time the election under section 457.8 is filed; and

(2) C_2 is the total of all amounts each of which is an amount included in the determination of C_1 , but only to the extent that the amount can reasonably be regarded as an amount that

(a) was claimed or included as an input tax refund or deduction in determining the net tax for the reporting period or a preceding reporting period of the person,

(b) has previously been rebated, refunded or remitted to the person, or that the person is entitled to obtain as a rebate, refund or remission, or

(c) is included in an adjustment, refund or credit for which a credit note referred to in section 449 has been received by the person or a debit note referred to in that section has been issued by the person.

“457.10. If a person makes an election under section 457.8 in respect of a residential complex, or of an addition to a multiple unit residential complex, for a reporting period, the person is deemed

(1) to have been deemed—under section 223 if the election is made in respect of a single unit residential complex or a residential unit held in co-ownership, under section 225 if the election is made in respect of a multiple unit residential complex or under section 226 if the election is made in respect of an addition—to have made and received, at the particular time referred to in paragraph 2 of section 457.8, a taxable supply of the residential complex or addition by way of sale and to have paid as a recipient and to have collected as a supplier tax in respect of the supply equal to the particular amount of tax referred to in that paragraph;

(2) to have claimed each amount that is included in the determination of C_1 in the formula in subparagraph 3 of the second paragraph of section 457.9 as an input tax refund in determining the person's net tax for the reporting period, but only to the extent that the amount is not included in the determination of C_2 in that formula;

(3) to have claimed and received a rebate under section 378.6 or 378.14, in respect of the residential complex or addition, equal to the amount determined for B in the formula in the first paragraph of section 457.9; and

(4) not to be required to include the particular amount of tax deemed to have been collected under paragraph 1 for the purpose of determining the person's net tax for the reporting period that includes the particular time, other than for the purpose of including the particular amount in the determination of A in the formula in the first paragraph of section 457.9.

“457.11. For the purposes of section 431, if a person makes an election under section 457.8, an input tax refund in respect of the residential complex or addition that the person is deemed to have received under paragraph 1 of section 457.10 is deemed to be an input tax refund for the person's reporting period that includes 26 February 2008 and not an input tax refund for any other reporting period.

“457.12. If a person makes an election under section 457.8 in respect of a residential complex, or of an addition to a multiple unit residential complex, section 25 of the Act respecting the Ministère du Revenu (chapter M-31) applies to any assessment or reassessment of an amount added to, or deducted from, net tax by the person in respect of the residential complex or addition.

However, the Minister has until the day that is four years after the day on or before which the election under section 457.8 is required to be filed with the Minister to make any assessment or reassessment for the purpose of taking into account an amount that is, or is required to be, added or subtracted in determining the amount determined under the formula in the first paragraph of section 457.9.

“457.13. For the purposes of sections 457.8 to 457.12, if a person is the builder of an addition to a residential complex and is eligible to make an election under section 457.8 in respect of the addition or the remainder of the residential complex, the addition and the remainder of the residential complex are each deemed to be a separate property.”

(2) Subsection 1 applies in respect of a reporting period that ends after 25 February 2008.

521. (1) Section 458.0.3 of the Act is amended by replacing “\$1,500” by “\$3,000”.

(2) Subsection 1 applies to a reporting period that begins after 31 December 2007.

522. (1) Section 460 of the Act is amended by replacing “\$500,000” in the first paragraph by “\$1,500,000”.

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2007.

523. (1) Section 461 of the Act is amended by replacing “\$500,000” in paragraphs 2 and 3 by “\$1,500,000”.

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2007.

524. Section 473.4 of the Act is replaced by the following section:

“**473.4.** Subject to sections 39, 39.2 and 61.1 of the Act respecting the Ministère du Revenu (chapter M-31), a registrant is not required to file a return under section 468 for a designated reporting period of the registrant if the cumulative amount for the period does not exceed \$1,000.”

525. Section 477.1 of the Act is amended by replacing “émis” and “émise” in subparagraph 3 of the first paragraph in the French text by “délivré” and “délivrée”, respectively.

526. Section 490 of the Act is amended by replacing “émis” in subparagraph 2 of the second paragraph in the French text by “délivré”.

527. (1) Section 499.3 of the Act is amended by replacing “\$1,500” by “\$3,000”.

(2) Subsection 1 applies to a reporting period that begins after 31 December 2007.

528. (1) Section 499.4 of the Act is amended by replacing “\$1,500” in subparagraph *b* of paragraph 1 by “\$3,000”.

(2) Subsection 1 applies to a reporting period that begins after 31 December 2007.

529. (1) Section 499.6 of the Act is amended by replacing “\$1,500” in paragraph 3 by “\$3,000”.

(2) Subsection 1 applies to a reporting period that begins after 31 December 2007.

530. Section 528 of the Act is amended by replacing “Part I” in paragraph 1 by “Title I”.

531. Section 651 of the Act is amended by replacing “émet” in the first paragraph in the French text by “délivre”.

532. Section 652 of the Act is amended by replacing “émise” in the French text by “délivrée”.

533. Section 653 of the Act is amended by replacing “émettre” in the French text by “délivrer”.

534. Section 654 of the Act is amended by replacing “émet” in the French text by “délivre”.

535. Section 677 of the Act, amended by section 673 of chapter 5 of the statutes of 2009, is again amended, in the first paragraph, by striking out subparagraph 38.

536. Section 685 of the Act is amended by replacing “émis” in paragraph 4 in the French text by “délivré”.

FUEL TAX ACT

537. Section 39 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by replacing “section 40.1” in the third paragraph by “section 40 or 40.1.0.1 of the Act respecting the Ministère du Revenu (chapter M-31)”.

538. Section 40 of the Act is amended by replacing “section 40.1” in the second paragraph by “section 40 or 40.1.0.1 of the Act respecting the Ministère du Revenu (chapter M-31)”.

539. Sections 40.1 to 40.8 and 48 of the Act are repealed.

ACT TO AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

540. (1) Section 160 of the Act to amend the Taxation Act and other legislative provisions (2001, chapter 7) is amended by replacing “paragraph *c* of that section” in paragraph 2 of subsection 3 by “paragraph *b* of that section”.

(2) Subsection 1 has effect from 23 May 2001.

ACT TO AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

541. (1) Section 191 of the Act to amend the Taxation Act and other legislative provisions (2004, chapter 8) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 has effect from 2 October 1996. However,

(1) where the portion of paragraph *b* of section 1094 of the said Act before subparagraph *i*, enacted by paragraph 2 of subsection 1, applies before 24 December 1998, it shall be read as follows:

“(b) a capital property used in Québec by the taxpayer in carrying on a business, other than”;

(2) where the portion of paragraph *c.1* of section 1094 of the said Act before subparagraph *i*, and paragraph *d* of that section, apply after 1 October 1996 and before 26 November 1999, they shall be read as if “on a Canadian stock exchange or a foreign stock exchange” was replaced wherever it appears by “on a prescribed stock exchange for the purposes of paragraph *d* of section 21.11.20”.

(2) Subsection 1 has effect from 7 June 2004.

542. (1) Section 195 of the Act is amended by replacing subsection 3 by the following subsection:

“(3) Paragraphs 3 to 5 of subsection 1 have effect from 28 June 1999. However, where paragraph *b* of section 1102.4 of the said Act applies after 27 June 1999 and before 26 November 1999, it shall be read as if “on a Canadian stock exchange or a foreign stock exchange” was replaced by “on a prescribed stock exchange for the purposes of paragraph *d* of section 21.11.20”.

(2) Subsection 1 has effect from 7 June 2004.

TRANSITIONAL AND FINAL PROVISIONS

543. The agreements entered into before 1 February 2008 by the Minister of Revenue under section 17 of the Tobacco Tax Act (R.S.Q., chapter I-2) are void in respect of cigars sold after 31 January 2008.

544. Every regulation made by the Government under a provision of the Tobacco Tax Act or of the Fuel Tax Act (R.S.Q., chapter T-1) that was repealed by any of sections 20, 22 and 539 of this Act remains in force until it is replaced or repealed and is deemed to have been made under this Act.

545. Every act performed and every decision made under a provision of the Tobacco Tax Act or of the Fuel Tax Act that was repealed by any of sections 20, 22 and 539 of this Act retains its effect if it continues to serve a useful purpose. If it continues to do so, it is deemed to have been performed or made under the corresponding provisions of this Act.

546. Every act begun before 4 June 2009 which did not conflict with a provision of the Tobacco Tax Act or of the Fuel Tax Act that was repealed by any of sections 20, 22 and 539 of this Act is continued, unless otherwise specially provided, in accordance with this Act.

547. Every pleading drawn up before 4 June 2009 in accordance with a provision of the Tobacco Tax Act or of the Fuel Tax Act that was repealed by any of sections 20, 22 and 539 of this Act is valid until such time as the object of the pleading is achieved.

548. Search warrants issued under a provision of the Tobacco Tax Act or of the Fuel Tax Act that was repealed by section 20 or 539 of this Act remain valid, but the search must be carried out in accordance with the corresponding provisions of this Act.

549. Applications made before 4 June 2009 which did not conflict with a provision of the Tobacco Tax Act or of the Fuel Tax Act that was repealed by any of sections 20, 22 and 539 of this Act are continued in accordance with the corresponding provisions of this Act.

550. For greater certainty, this Act applies, with the necessary modifications, to a thing seized under a provision of the Tobacco Tax Act or of the Fuel Tax Act that was repealed by section 20 or 539 of this Act.

551. This Act comes into force on 4 June 2009.

2009, chapter 16

AN ACT TO PROVIDE FOR THE IMPLEMENTATION OF THE ENTENTE ENTRE LE QUÉBEC ET LA FRANCE EN MATIÈRE DE RECONNAISSANCE MUTUELLE DES QUALIFICATIONS PROFESSIONNELLES AND SIMILAR AGREEMENTS

Bill 3

Introduced by Madam Kathleen Weil, Minister responsible for the administration of
legislation respecting the professions

Introduced 11 March 2009

Passed in principle 7 April 2009

Passed 9 June 2009

Assented to 10 June 2009

Coming into force: 10 June 2009

Legislation amended:

Professional Code (R.S.Q., chapter C-26)

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

Explanatory notes

This Act amends various legislative provisions in order to provide for the implementation of the Entente entre le Québec et la France en matière de reconnaissance mutuelle des qualifications professionnelles and similar agreements.

Thus, the Act amends the Professional Code to authorize the issue of a permit or a specialist's certificate to a person who meets the terms and conditions determined by regulation of the governing body of a professional order that are required to give effect to an agreement entered into by the order under an agreement for mutual recognition of professional competence entered into between the Government and another government. The Act also authorizes the issue of a temporary restrictive permit to a person seeking admission to a profession who has the professional competence required.

The Act amends the procedure for the approval of regulations governing admission to a professional order.

(Cont'd on next page)

Explanatory notes (Cont'd)

In addition, the Act clarifies the scope of certain regulatory powers under the Act respecting labour relations, vocational training and workforce management in the construction industry.



Chapter 16

AN ACT TO PROVIDE FOR THE IMPLEMENTATION OF THE ENTENTE ENTRE LE QUÉBEC ET LA FRANCE EN MATIÈRE DE RECONNAISSANCE MUTUELLE DES QUALIFICATIONS PROFESSIONNELLES AND SIMILAR AGREEMENTS

[Assented to 10 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 42 of the Professional Code (R.S.Q., chapter C-26) is amended by inserting the following paragraph after paragraph 2:

“(2.1) have the professional competence required in a regulation made under paragraph *c.2* of section 93 and meet the terms and conditions determined in the regulation;”.

2. Section 42.1 of the Code, amended by section 1 of chapter 11 of the statutes of 2008, is again amended by inserting the following paragraph after paragraph 1:

“(1.1) in addition to having the professional competence required, the person must meet one of the conditions set out in a regulation made under paragraph *c.2* of section 93 to obtain a permit issued under paragraph 2.1 of section 42;”.

3. Section 93 of the Code, amended by sections 1 and 61 of chapter 11 of the statutes of 2008, is again amended by inserting the following paragraph after paragraph *c.1*:

“(*c.2*) determine the terms and conditions for issuing a permit or a specialist’s certificate that are required to give effect to an agreement entered into by the order under an agreement for mutual recognition of professional competence entered into between the Government and another government; the board of directors must also, in the regulation, stipulate that a decision refusing to recognize that one of those conditions, other than professional competence, has been fulfilled must be reviewed by persons other than those who made it;”.

4. Section 95 of the Code, amended by sections 1 and 63 of chapter 11 of the statutes of 2008, is again amended by replacing “section 95.2” by “sections 95.0.1 and 95.2”.

5. The Code is amended by inserting the following section after section 95:

“95.0.1. A regulation adopted by the board of directors under paragraph *c*, *c.1* or *c.2* of section 93 or paragraph *i*, *q* or *r* of section 94 shall be transmitted for examination to the Office, which may approve it with or without amendment.

Before approving a regulation referred to in the first paragraph, the Office must consult the ministers concerned, including the Minister responsible for the administration of legislation respecting the professions, the Minister of Education, Recreation and Sports, the Minister of Employment and Social Solidarity, the Minister of Health and Social Services, the Minister of Immigration and Cultural Communities, the Minister of Economic Development, Innovation and Export Trade, and the Minister of International Relations or the Minister responsible for Canadian Intergovernmental Affairs and the Reform of Democratic Institutions, as the case may be.”

6. Section 95.0.1 of the Professional Code applies to the regulations under that section that were made before it came into force but have not yet been approved by the Government.

7. Section 123 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) is amended by inserting “, or to determine conditions for the issue of such a certificate by the Commission” after “issued by the Commission” in the fifth line of the second paragraph.

8. Section 123.1 of the Act is amended by replacing “domiciled in the territory of a state or province the government of which is, together with the Government of Québec, party to an intergovernmental agreement” in the third and fourth lines of the third paragraph by “in order to give effect to an intergovernmental agreement to which the Gouvernement du Québec is party”.

9. This Act comes into force on 10 June 2009.

2009, chapter 17

AN ACT TO AMEND THE ACT RESPECTING TRANSPORTATION SERVICES BY TAXI

Bill 5

Introduced by Madam Julie Boulet, Minister of Transport

Introduced 8 April 2009

Passed in principle 7 May 2009

Passed 10 June 2009

Assented to 10 June 2009

Coming into force: 10 June 2009, except

**(1) paragraph 2 of section 1, which comes into force on 10 June 2010;
and**

**(2) section 34.1, subparagraph 2 of the second paragraph of section
34.2 of the Act respecting transportation services by taxi, enacted by
section 8, and section 21, which come into force on the date or dates
to be set by the Government**

Legislation amended:

Act respecting transportation services by taxi (R.S.Q., chapter S-6.01)

Explanatory notes

This Act proposes various changes to taxi transportation.

It provides that a taxi owner's permit for transportation services for the handicapped may in principle be issued by the Commission des transports du Québec only if the taxi to which it is attached is handicapped accessible.

The Act also grants the holder of a taxi owner's permit the right to serve the entire territory covered by a taxi transportation service intermediary who provides transportation services exclusively by means of handicapped accessible taxis with whom the permit holder has entered into a contract.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act allows a taxi transportation service intermediary who provides transportation services exclusively by means of handicapped accessible taxis to serve any area comprised in the territory determined by government order that includes the servicing area for which the intermediary holds a permit.

As regards the powers of the Commission and its president, the Act allows the Commission to suspend the permit of a taxi owner or driver who charges a higher fare than that set by the Commission.

The Act modifies the Commission's powers with regard to holders of a taxi transportation service intermediary's permit. For instance, it requires permit holders to submit for the Commission's approval a by-law on the conduct and ethics required of the taxi owners and drivers to whom they provide services and empowers the Government to prescribe minimum provisions to be included in such a by-law.

The Act gives the Commission the power to determine the maximum number of taxi owner's permits for each servicing area.

It also authorizes the chair of the Commission to appoint an arbitrator to settle a dispute concerning the application of a by-law made by the holder of a taxi transportation service intermediary's permit.

The Act further provides that only an individual decision of the Commission may be contested before the Administrative Tribunal of Québec.

The Act contains provisions on transportation provided on a non-profit basis to intoxicated persons.

The Act also provides that, in the case of a second or subsequent conviction relating to the unlawful transport of persons by automobile, the judge makes an order ensuring that the automobile may not be used for a minimum period of 60 days.

Finally, the Act creates the Taxi Industry Advisory Panel and repeals the provisions relating to the Association professionnelle des chauffeurs de taxi du Québec, the Forum des intervenants de l'industrie du taxi and the taxi owners advisory committee.



Chapter 17

AN ACT TO AMEND THE ACT RESPECTING TRANSPORTATION SERVICES BY TAXI

[Assented to 10 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 3 of the Act respecting transportation services by taxi (R.S.Q., chapter S-6.01) is amended

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

“(3.1) transportation provided by a volunteer driver under the control of a non-profit organization or legal person that transports persons who are intoxicated, provided that

(a) the intoxicated person’s automobile is also driven to the destination;

(b) the service is not provided for pecuniary gain; and

(c) the organization or legal person keeps, at its head office, a permanent register of trips in which the pick-up point, information on the identity of the driver, the destination and the distance travelled are recorded;”;

(2) by replacing paragraph 4 by the following paragraph:

“(4) passenger transportation for baptisms, weddings and funerals, where the automobiles are given a mechanical inspection as prescribed by a government regulation under the Highway Safety Code (chapter C-24.2), or passenger transportation in antique automobiles over 30 years old, where the automobiles are given a mechanical inspection at least once a year;”.

2. Section 6 of the Act is amended by replacing the third paragraph by the following paragraph:

“A taxi owner’s permit to which a handicapped accessible taxi is attached authorizes the holder to provide transportation services to handicapped persons in

(1) any servicing area for which no other permit to which a handicapped accessible taxi is attached has been issued; and

(2) the territory served by a taxi transportation service intermediary described in the second paragraph of section 32 with whom the holder of the taxi owner's permit has entered into a contract.”

3. Section 10 of the Act is replaced by the following sections:

“**10.** In issuing taxi owner's permits for a particular servicing area, the Commission shall take into consideration, where applicable, the maximum number of permits that may be issued under section 10.1. However, it must consider any application of a person who shows that a permit is necessary to meet a specific need of any clientele the person identifies, in particular with respect to transportation services required by handicapped persons.

The Commission may set special conditions and restrictions applicable to the maintenance of any taxi owner's permit it issues.

For the purposes of the first and second paragraphs, a permit may only be issued after 10 June 2009 if the taxi to which the permit is attached is accessible to handicapped persons, unless the Commission is of the opinion that the number of handicapped accessible taxis is sufficient to meet the needs of those persons.

“**10.1.** The Commission may make a regulation setting the maximum number of taxi owner's permits that may be issued for each servicing area it specifies, for the services it identifies and subject to the conditions it determines. This number must, in the Commission's judgment, foster a healthy balance, in each servicing area, between the demand for taxi services and the profitability of enterprises holding taxi owner's permits. The conditions established by the Commission may limit the periods of service, the categories of clientele or any other aspect of operation. Such a regulation may be made only after consultation with, in particular, the holders of taxi owner's permits concerned.”

4. Section 18 of the Act is amended

(1) by replacing “grâce à” in the first paragraph in the French text by “à l'occasion de”;

(2) by striking out “contravened the first paragraph of section 21 or” in subparagraph 2 of the second paragraph;

(3) by replacing the third paragraph by the following paragraph:

“The Commission may suspend or revoke a taxi owner's permit if the holder

(1) has been found guilty in the last five years of a criminal or indictable offence related to the aptitudes and conduct required for the operation of a taxi transportation enterprise;

(2) has been found guilty in the last five years of a criminal or indictable offence related to the trafficking, importation or exportation of narcotics, or to poppy or cannabis production, and provided for in section 5, 6 or 7 of the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19); or

(3) has an interest of which notice has not been given in accordance with section 21.”

5. Section 20 of the Act is amended

(1) by replacing “and the Commission has received a copy of the contract, the Commission must satisfy itself that the creditor consents to the assignment or transfer” in the last sentence of the second paragraph by “, the transferor or the transferee must prove that the creditor consents to the assignment or transfer”;

(2) by striking out the last sentence of the fourth paragraph.

6. Section 26 of the Act is amended by replacing “grâce à” in subparagraph 2 of the first paragraph in the French text by “à l’occasion de”.

7. Section 32 of the Act is amended

(1) by striking out the last sentence of the first paragraph;

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

“Despite the first paragraph, a taxi transportation service intermediary who provides transportation services exclusively by means of handicapped accessible taxis may serve any servicing area comprised in the territory determined by order under the first paragraph that includes the servicing area for which the intermediary holds a permit.”

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

“34.1. Holders of a taxi transportation service intermediary’s permit must, not later than 180 days after the date the permit is issued, submit for the approval of the Commission a by-law on the conduct and ethics required of the taxi owners and drivers to whom they provide services.

Any changes made to the by-law by the permit holder must be submitted to the Commission for approval.

“34.2. The Commission may refuse to issue a taxi transportation service intermediary’s permit, or revoke or suspend such a permit, if the intermediary concerned

(1) has been found guilty in the last five years of a criminal or indictable offence committed while operating a taxi transportation enterprise or a taxi transportation service intermediary's enterprise;

(2) has been found guilty in the last five years of a criminal or indictable offence related to the aptitudes and conduct required to operate a taxi transportation service intermediary's enterprise; or

(3) has failed to pay a fine that is not under appeal and that was imposed under this Act, the Transport Act (chapter T-12) or the Highway Safety Code (chapter C-24.2).

It may also suspend or revoke an intermediary's permit, or impose conditions applicable to the maintenance of such a permit, if the intermediary concerned

(1) engages in practices that compromise the safety of users;

(2) fails to adopt, to submit for the Commission's approval or to apply the by-law referred to in section 34.1 or any changes made to it;

(3) fails to comply with or enforce the provisions of a regulation or by-law adopted under this Act, such as the provisions concerning hours of service, data collection and conservation, the passing of internal by-laws, conduct and ethics, and services to handicapped persons; or

(4) refuses to submit to an inspection or hinders the work of a person authorized to conduct such an inspection under this Act, the Highway Safety Code or the Transport Act.”

9. Chapter V of the Act, comprising sections 35 to 47, is repealed.

10. Section 67 of the Act is amended by inserting “, of a non-profit organization or legal person that transports persons who are intoxicated” after “intermediary's permit” in subparagraph 1 of the first paragraph.

11. Section 71 of the Act is amended by replacing the second paragraph by the following paragraphs:

“A peace officer who seizes an automobile has custody of it, at the owner's expense, until a court having jurisdiction declares it confiscated or orders that it be returned to its owner. The judge who makes such an order may subject the return of the automobile to certain conditions.

In the case of a subsequent offence under paragraph 1 of section 117 of which the defendant is convicted or deemed convicted, the judge shall make an order, with the conditions the judge determines, to ensure that the automobile is not used for a minimum period of 60 days.”

12. Chapter IX of the Act, comprising sections 72 to 78, is replaced by the following chapter:

“CHAPTER IX

“TAXI INDUSTRY ADVISORY PANEL

“72. The Taxi Industry Advisory Panel is hereby established.

The role of the Panel is

(1) to foster concerted action between the main stakeholders in the taxi industry with regard to the commercial practices prevailing in the industry; and

(2) to advise the Minister on measures designed to develop the taxi industry and improve the quality of services, a task which includes making recommendations to the Minister on which a consensus has been reached.

“73. The Panel shall be composed of a chair and not more than nine members to be appointed by the Minister to represent the holders of taxi driver’s permits, taxi transportation service intermediaries, the holders of taxi owner’s permits, including those that provide specialized transportation services, and users.”

13. Section 80 of the Act is amended by striking out “, where the latter has sent a copy of the contract to the Commission,” and “and the Association professionnelle des chauffeurs de taxi du Québec” in the first paragraph.

14. Section 82 of the Act is amended by adding the following paragraph at the end:

“Following an inquiry, the Commission may also, where a holder of a taxi driver’s permit has charged a higher fare than that fixed by the Commission, order the Société or the authority referred to in section 25 to suspend the permit for a period determined by the Commission. The Société or authority must suspend the permit as soon as the notice of suspension is received from the Commission.”

15. The Act is amended by inserting the following after section 84:

“CHAPTER X.1

“ARBITRATION

“84.1. The chair of the Commission may, on request from either party, appoint an arbitrator to settle a dispute concerning the application of a provision of any conduct and ethics by-law between the holder of a taxi transportation service intermediary’s permit and a taxi owner or driver to whom the former provides services.

“84.2. The arbitrator may not have an interest in the dispute or have acted as a representative of either party.

“84.3. The arbitrator has all the powers necessary for the exercise of his or her jurisdiction. The arbitrator settles the dispute in accordance with the applicable rules of law and decides on every question of fact. The arbitrator may, in particular, order either party to do or not do something.

“84.4. The arbitrator’s decision must be rendered promptly. It must be in writing, give reasons and be signed. It must be forwarded without delay to the parties. The decision forms part of the records of the Commission.

No appeal lies from the arbitrator’s decision.

“84.5. The arbitrator may not be prosecuted for an official act in good faith in the exercise of arbitration functions.”

16. Section 85 of the Act is amended by replacing “Any decision” by “Only an individual decision”.

17. Section 88 of the Act is amended by adding the following subparagraph after subparagraph 2 of the first paragraph:

“(2.1) prescribing the minimum provisions to be included in the conduct and ethics by-law that a permit holder must submit to the Commission for approval under section 34.1;”

18. Sections 135 and 136 of the Act are repealed.

19. Order in Council 736-2002 dated 12 June 2002 (2002, G.O. 2, 3254) concerning the maximum number of taxi owner’s permits per servicing area and certain conditions of operation is deemed to be a regulation made by the Commission des transports du Québec under section 10.1 of the Act respecting transportation services by taxi, enacted by section 3, and continues to apply until the coming into force of a regulation to replace it adopted by the Commission after 10 June 2009.

20. The applications received by the Minister of Transport under the third paragraph of section 10 of the Act respecting transportation services by taxi as it read on 9 June 2009 and the documents relating to such applications become documents of the Commission des transports du Québec as of 10 June 2009 if they are still pending at that date and if they concern the functions referred to in section 10.1 of the Act respecting transportation services by taxi, enacted by section 3.

21. For the purposes of sections 34.1 and 34.2 of the Act respecting transportation services by taxi, enacted by section 8, persons that hold a taxi transportation service intermediary's permit on *(insert the date of coming into force of the first regulation made under subparagraph 2.1 of the first paragraph of section 88 of the Act respecting transportation services by taxi, enacted by section 17)* must, not later than the 180th day following that date, submit for the approval of the Commission des transports du Québec a by-law on the conduct and ethics required of the taxi owners and drivers to whom they provide services.

22. This Act comes into force on 10 June 2009, except

- (1) paragraph 2 of section 1, which comes into force on 10 June 2010; and
- (2) section 34.1, subparagraph 2 of the second paragraph of section 34.2 of the Act respecting transportation services by taxi, enacted by section 8, and section 21, which come into force on the date or dates to be set by the Government.

2009, chapter 18

AN ACT TO AMEND THE ACT RESPECTING OFF-HIGHWAY VEHICLES

Bill 30

Introduced by Mr. Norman MacMillan, Minister for Transport

Introduced 25 March 2009

Passed in principle 20 May 2009

Passed 5 June 2009

Assented to 10 June 2009

Coming into force: 10 June 2009, with the exception of section 7, the second paragraph of section 21.1 of the Act respecting off-highway vehicles enacted by section 8, paragraph 1 of section 12 and section 18, which come into force on 10 June 2010

Legislation amended:

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

Explanatory notes

This Act allows a passenger to be transported, under certain conditions, on a four-wheel all-terrain vehicle originally designed to transport one person only. Such a vehicle may be modified by the addition of a seat which must be installed according to the standards of the seat manufacturer.

The Act provides that the operator of a vehicle modified in such a way must be at least 18 years of age to transport a passenger and must hold a certificate attesting to the fact that the operator has the competence and knowledge required to operate such a vehicle when transporting a passenger. The Act also changes the regulatory powers of the Government and the applicable penal provisions.

The Act also makes changes to the provisions governing compulsory equipment.

Finally, the Act grants to the Minister of Transport the power to authorize and oversee the testing of new vehicles, equipment and traffic rules.



Chapter 18

AN ACT TO AMEND THE ACT RESPECTING OFF-HIGHWAY VEHICLES

[Assented to 10 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 5 of the Act respecting off-highway vehicles (R.S.Q., chapter V-1.2) is amended by replacing the second paragraph by the following paragraph:

“The first paragraph does not apply to a sleigh or trailer towed by an all-terrain vehicle having at least four wheels, or by a snowmobile, except to the extent that there are regulatory standards in place regarding the manufacture of such a sleigh or trailer.”

2. The Act is amended by inserting the following section after section 5:

“**5.1.** Sections 3 to 5 do not apply to a traditional Native sleigh towed by an off-highway vehicle.”

3. Section 9 of the Act is amended by replacing “roads and private roads” in the first paragraph by “private roads”.

4. Section 12 of the Act is amended by replacing “road or private road” in paragraph 3 by “private road”.

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

“**12.1.** When transporting a passenger, the operator of an all-terrain vehicle modified in accordance with section 21.1 may drive only

(1) on a trail referred to in section 15;

(2) on a public highway within the meaning of the Highway Safety Code (chapter C-24.2), under the conditions set out in this Act;

(3) on a trail laid out on a road situated on land in the domain of the State and operated by an off-highway vehicle club under the conditions provided for in section 8.1 or, if there is no such trail on such a road, on the road itself, but only for the distance required to reach a trail referred to in section 8.1 or section 15; or

(4) on a private road open to public traffic, but only for the distance necessary to reach a trail referred to in section 8.1 or section 15.”

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

“18.1. Despite section 18, the operator of an all-terrain vehicle modified in accordance with section 21.1 must be at least 18 years of age to transport a passenger.”

7. Section 20 of the Act is amended by adding “provided for in the second paragraph of section 18 or the second paragraph of section 21.1” at the end of the first paragraph.

8. The Act is amended by inserting the following section after section 21:

“21.1. Despite section 21, a four-wheel all-terrain vehicle on which the manufacturer has not installed a passenger seat may be modified to add one provided it is installed according to the instructions and recommendations of the seat manufacturer.

An operator of a vehicle modified in accordance with the first paragraph must hold a certificate obtained from an officer authorized by the Government attesting that the operator has the competence and knowledge required to operate such a vehicle when transporting a passenger, unless the operator is otherwise authorized to do so under the legislation in force in the operator’s place of residence.”

9. Section 23 of the Act is amended

(1) by striking out “regulatory” in the part of the first paragraph preceding subparagraph 1;

(2) by replacing “a protective helmet” in subparagraph 1 of the first paragraph by “a regulation protective helmet”.

10. Section 27 of the Act is amended by replacing “road or private road” in subparagraph 1 of the third paragraph by “private road”.

11. Section 33 of the Act is amended by replacing the first paragraph by the following paragraph:

“33. No person shall use a trail referred to in section 15 otherwise than in or on an authorized off-highway vehicle or a maintenance vehicle, or in or on a sleigh or trailer towed by such a vehicle, except

(1) to cross the trail as safely and as directly as possible without interfering with traffic; or

(2) in the case of the passenger of a vehicle modified in accordance with section 21.1, to walk on the extreme right-hand side of a steep ascending part of a trail having a slope inclination percentage equal to or greater than that provided for by regulation.”

12. Section 38 of the Act is amended

(1) by adding “provided for in the second paragraph of section 18 or the second paragraph of section 21.1” at the end of subparagraph 4 of the first paragraph;

(2) by replacing “the document” in subparagraph 7 of the first paragraph by “the documents”.

13. Section 46 of the Act is amended

(1) by replacing “that is not linked to the Québec highway network by a public highway within the meaning of the Highway Safety Code (chapter C-24.2), and determining” in subparagraph 3 of the first paragraph by “, and establishing”;

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

“(3.0.1) prescribing special rules of use and traffic rules for an all-terrain vehicle modified in accordance with section 21.1, standards with regard to the load such a vehicle may carry and any other standards with regard to the equipment or safety of the vehicle;”.

14. The Act is amended by inserting the following section after section 47:

“**47.1.** The Minister may authorize the carrying out of pilot projects aimed at testing the use of a vehicle or of equipment related to its functioning or safety, or at improving or elaborating traffic rules or standards for equipment or safety. During a pilot project, the Minister may make any rule concerning the use of a vehicle and authorize any person or body to use a vehicle according to standards and rules the Minister makes that differ from those provided for by this Act and its regulations.

Such pilot projects are established for a maximum of three years, a period which the Minister may, if the Minister judges it necessary, extend for a maximum of two years. The Minister may modify or terminate a pilot project at any time. The Minister may also determine, among the provisions of an order made under this section, those whose violation constitutes an offence, and fix the minimum and maximum fines to which the offender is subject. This amount may not be less than \$50 or more than \$1,000.

A decision of the Minister made under this section must be in the form of an order. Such an order is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1).”

15. Section 49 of the Act is amended by replacing “road or private road” in the first paragraph by “private road”.

16. Section 55 of the Act is amended

(1) by replacing “5, 11 and 12” by “5, 11, 12 and 12.1”;

(2) by replacing “sections 21, 25 and 30 to 32,” by “section 21, the first paragraph of section 21.1, section 25 and sections 30 to 32,”;

(3) by striking out “or, in the case of an offence relating to the maximum posted rate of speed, to a fine of \$250 to \$500”.

17. The Act is amended by inserting the following section after section 58.1:

“58.2. A person under 18 but at least 16 years of age who operates an off-highway vehicle modified in accordance with section 21.1 with a passenger aboard is guilty of an offence and liable to a fine of \$100.”

18. Section 59 of the Act is amended by inserting “, the second paragraph of section 21.1” after “of section 18”.

19. The Act is amended by inserting the following section after section 66:

“66.1. Any person who, having authority over a child or being the owner or custodian of a vehicle, allows a child under 18 years of age to operate an off-highway vehicle modified in accordance with section 21.1 with a passenger aboard, or who tolerates such operation, is guilty of an offence and liable to a fine of \$500 to \$1,000.”

20. Section 67 of the Act is amended by replacing “66” by “66.1”.

21. Order in Council 1013-99 dated 1 September 1999 (1999, G.O. 2, 4285), concerning the authorizing of two officers to issue certificates of competency for the operation of an off-highway vehicle by a person 14 years of age or over but under 16 years of age, is deemed to be an order made by the Government under the second paragraph of section 21.1 of the Act respecting off-highway vehicles, enacted by section 8, and applies, only to the extent that it concerns the Fédération québécoise des clubs quads, until the making of the first order that amends, replaces or repeals it.

22. The publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1) does not apply to the first change made after 10 June 2009 to the Regulation respecting off-highway vehicles enacted by Order in Council 1222-2004 dated 21 December 2004 (2004, G.O. 2, 3627A) or the Regulation respecting all-terrain vehicles enacted by Order in Council 58-88 dated 13 January 1988 (1988, G.O. 2, 681) concerning the implementation of the changes made by this Act to the Act respecting off-highway vehicles, including changes to signs, signals and patrols on the trails.

23. This Act comes into force on 10 June 2009, with the exception of section 7, the second paragraph of section 21.1 of the Act respecting off-highway vehicles enacted by section 8, paragraph 1 of section 12 and section 18, which come into force on 10 June 2010.

2009, chapter 19

AN ACT TO MODIFY THE OCCUPATIONAL HEALTH AND SAFETY REGIME, PARTICULARLY IN ORDER TO INCREASE CERTAIN DEATH BENEFITS AND FINES AND SIMPLIFY THE PAYMENT OF THE EMPLOYER ASSESSMENT

Bill 35

Introduced by Mr. David Whissell, Minister of Labour

Introduced 23 April 2009

Passed in principle 26 May 2009

Passed 10 June 2009

Assented to 10 June 2009

Coming into force: on the date or dates to be set by the Government, and not later than 1 January 2012, except

(1) sections 12 to 16 and 28, which come into force on 10 June 2009;

(2) section 21, insofar as it enacts sections 236 and 237 of the Act respecting occupational health and safety (R.S.Q., chapter S-2.1), which comes into force on 1 July 2010; and

(3) section 21, insofar as it enacts section 237.1 of that Act, which comes into force on 1 January 2012.

However, for the period from 1 July 2010 to 31 December 2010, sections 236 and 237 of the Act respecting occupational health and safety, enacted by section 21, must read as though the amounts of the fines were reduced by one third.

- 2009-06-18: ss. 1-6, 8-11, 17-20, 29
O. C. 769-2009
G. O., 2009, Part 2, p. 1875

Legislation amended:

Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)

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

Act respecting occupational health and safety (R.S.Q., chapter S-2.1)

Act to amend the Act respecting industrial accidents and occupational diseases and the Workers' Compensation Act (2006, chapter 53)

(Cont'd on next page)

Explanatory notes

This Act amends the Act respecting industrial accidents and occupational diseases to increase certain death benefits and to provide for the payment of a lump sum indemnity to the children of a worker who, at the time of death, did not have a spouse.

It further amends that Act so that the employment income used to determine the income replacement indemnity to which a person who has suffered an employment injury while participating in a program of activities during confinement is entitled will in future be based on the wage actually earned under that program and not on the minimum wage.

Moreover, this Act simplifies the payment of the employer assessment under that Act. As a general rule, periodic payments of the assessment are to be made to the Minister of Revenue under the same terms and conditions as those applying to payroll deductions and other employer contributions. It allows the exchange of information needed for that purpose and amends to that end the Act respecting the Ministère du Revenu.

In addition, this Act amends the Act respecting occupational health and safety to progressively increase fines. The amount of fines will double as of 1 July 2010 and triple as of 1 January 2011. The amount of fines will from then on be revalorized annually starting 1 January 2012.

This Act also amends that Act to specify the incidents requiring an employer to forward a written work accident report to the Commission de la santé et de la sécurité du travail. It also specifies that a person who, although not an employer, retains the services of a worker for the purposes of the person's establishment must fulfill the obligations imposed on an employer under the Act.

Lastly, this Act includes certain consequential amendments and transitional provisions.



Chapter 19

AN ACT TO MODIFY THE OCCUPATIONAL HEALTH AND SAFETY REGIME, PARTICULARLY IN ORDER TO INCREASE CERTAIN DEATH BENEFITS AND FINES AND SIMPLIFY THE PAYMENT OF THE EMPLOYER ASSESSMENT

[Assented to 10 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

1. The Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended by inserting the following section after section 81:

“81.1. Section 65, insofar as it relates to the minimum employment income, does not apply to the computation of the income replacement indemnity to which a person described in section 12.1 is entitled during confinement. It applies, however, if the person dies, to determine the amount of an indemnity to which that person’s spouse or another dependent is entitled.”

2. Section 100 of the Act is amended by replacing “\$50 000” by “\$94,569”.

3. The Act is amended by inserting the following section after section 101:

“101.1. If the deceased worker has no spouse on the date of his death, but has a minor child, a child of full age over half of whose needs were provided for by the worker or a child of full age but under 25 years of age who, on that date, is attending an educational institution on a full-time basis, the child is entitled to a lump sum indemnity equal to the product obtained by multiplying the gross annual employment income of the worker determined in accordance with sections 63 to 82 and revalorized where required, by the factor provided in Schedule III in relation to the age of the worker on the date of his death. If there is more than one such child, the indemnity is divided equally between them.

In no case may the indemnity be less than \$94,569.”

4. Section 110 of the Act is amended

(1) by replacing “\$3 000” by “\$24,587”;

(2) by adding the following sentence at the end: “If both parents are deceased, the indemnity is paid to the succession of the deceased worker, except if the property of the succession is to be taken by the State.”

5. Section 111 of the Act is amended by replacing “\$1 500” in paragraph 1 by “\$4,599”.

6. Section 139 of the Act is amended by inserting “in section 101.1 for a child of full age attending an educational institution on a full-time basis and that provided for” after “death benefit provided for”.

7. Section 345 of the Act is amended by replacing “, sections 319” by “and sections 315.1 to 315.4, 319”.

8. Section 361 of the Act is amended by inserting “and 101.1” after “sections 98 to 100”.

9. Section 362 of the Act is amended by inserting “and 101.1” after “sections 98 to 100”.

10. Section 362.1 of the Act is amended by inserting “and 101.1” after “sections 98 to 100”.

11. The heading of Schedule III to the Act is replaced by the following heading:

“LUMP SUM DEATH INDEMNITIES
(Sections 98 and 101.1)”.

ACT RESPECTING THE MINISTÈRE DU REVENU

12. The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting the following section after section 69:

“**69.0.0.0.1.** The rules prescribed in this division apply, with the necessary modifications, to information, other than information contained in a tax record, that the Minister holds for the purposes of a mandate assigned to the Minister by an Act whose administration is not the responsibility of the Minister.

However, section 69.3 does not apply to information communicated by the Minister to a person if the information is necessary for the exercise of the person’s functions within the scope of such a mandate.”

13. Section 69.0.0.7 of the Act is amended by inserting the following subparagraph after subparagraph *b.2* of the first paragraph:

“(b.3) the carrying out of a mandate assigned to the Minister by an Act whose administration is not the responsibility of the Minister;”.

14. Section 69.0.0.8 of the Act is replaced by the following section:

“**69.0.0.8.** Any information from a tax record that the Minister uses for a purpose under any of subparagraphs *b* to *b.2* of the first paragraph of section 69.0.0.7 and that is included in a record established for any of those purposes is not subject to the rules prescribed in this division.”

15. Section 69.1 of the Act is amended by adding the following subparagraph after subparagraph *v* of the second paragraph:

“(w) the Commission de la santé et de la sécurité du travail, insofar as the information is necessary for the administration of the provisions of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) that concern the periodic payments the employers must make to the Minister.”

16. Section 69.3 of the Act is amended by inserting “, other than information used solely to identify a person,” after the first occurrence of “information” in the first paragraph.

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

17. The Act respecting occupational health and safety (R.S.Q., chapter S-2.1) is amended by inserting the following section after section 51:

“**51.1.** A person who, although not an employer, retains the services of a worker for the purposes of his establishment must fulfill the obligations imposed on an employer by this Act.”

18. Section 62 of the Act is amended, in the first paragraph,

(1) by replacing “if it has caused” in the portion before subparagraph 1 by “if the incident has caused”;

(2) by replacing subparagraph 2 by the following subparagraph:

“(2) the loss of a limb or of part of a limb, the total or partial loss of the use of a limb or a significant physical trauma to a worker;”;

(3) by striking out “ou” at the end of subparagraph 3 in the French text;

(4) by replacing “\$50 000” in subparagraph 4 by “\$150,000”.

19. The Act is amended by inserting the following section after section 62:

“62.0.1. The amount set out in subparagraph 4 of the first paragraph of section 62 in relation to material damage is revalorized on 1 January each year using the method described in sections 119 to 123 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).”

20. Section 136.8 of the Act is amended by replacing “The expenses of the Commission related to the application of the Acts administered by the Commission are also payable by the fund” in the second paragraph by “The fund is also required to pay any expenses the Commission may claim for the carrying out of the Acts it administers”.

21. Sections 236 and 237 of the Act are replaced by the following sections:

“236. Every person who contravenes this Act or a regulation or refuses to conform to, or incites a person not to conform to, a decision or order rendered under this Act or the regulations is guilty of an offence and liable,

(1) in the case of a natural person, to a fine of not less than \$600 nor more than \$1,500 for a first offence, a fine of not less than \$1,500 nor more than \$3,000 for a second offence, and a fine of not less than \$3,000 nor more than \$6,000 for a third or subsequent offence; and

(2) in the case of a legal person, to a fine of not less than \$1,500 nor more than \$3,000 for a first offence, a fine of not less than \$3,000 nor more than \$6,000 for a second offence, and a fine of not less than \$6,000 nor more than \$12,000 for a third or subsequent offence.

“237. Every person who, by an act or omission, does anything that directly and seriously compromises the health, safety or physical well-being of a worker is guilty of an offence and liable,

(1) in the case of a natural person, to a fine of not less than \$1,500 nor more than \$3,000 for a first offence, a fine of not less than \$3,000 nor more than \$6,000 for a second offence, and a fine of not less than \$6,000 nor more than \$12,000 for a third or subsequent offence;

(2) in the case of a legal person, to a fine of not less than \$15,000 nor more than \$60,000 for a first offence, a fine of not less than \$30,000 nor more than \$150,000 for a second offence, and a fine of not less than \$60,000 nor more than \$300,000 for a third or subsequent offence.

“237.1. The amount of the fines set out in sections 236 and 237 are revalorized on 1 January each year using the method described in sections 119 to 123 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).”

ACT TO AMEND THE ACT RESPECTING INDUSTRIAL ACCIDENTS
AND OCCUPATIONAL DISEASES AND THE WORKERS'
COMPENSATION ACT

22. Section 11 of the Act to amend the Act respecting industrial accidents and occupational diseases and the Workers' Compensation Act (2006, chapter 53) is amended by striking out “, taking into account any periodic payments made by the employer” at the end of section 306 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) that it enacts.

23. Section 12 of the Act is amended

(1) by replacing section 315.1 of the Act respecting industrial accidents and occupational diseases that it enacts by the following section:

“315.1. An employer described in the first paragraph of section 1015 of the Taxation Act (chapter I-3) must, on the dates, for the periods and subject to the conditions set out in that section, make periodic payments to the Minister of Revenue, on account of the assessments to be paid, in the amount determined according to the method prescribed by regulation of the Commission.

Any other employer that belongs to a category determined by regulation of the Commission must, on the dates, for the periods and subject to the conditions determined by regulation of the Commission among those set out in section 1015 of the Taxation Act, make periodic payments to the Minister of Revenue, on account of the assessments to be paid, in the amount determined according to the method prescribed by regulation of the Commission.

For the purposes of this section, the Minister of Revenue exercises the powers conferred on that Minister by the Act respecting the Ministère du Revenu (chapter M-31) with respect to the remittance and receipt of any amount that is payable under section 1015 of the Taxation Act.”;

(2) by adding the following sections after section 315.2 of the Act respecting industrial accidents and occupational diseases that it enacts:

“315.3. If an employer pays to the Minister of Revenue an amount that is lower than the aggregate of the amounts stated by the employer as payable by him to that Minister as an employer under a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31) or under section 315.1, or as remittable by him to that Minister under such a fiscal law, the amount paid by the employer as periodic payments under section 315.1 is equal to the proportion of the amount he pays to that Minister that the amount stated by him as payable by him to that Minister as periodic payments under section 315.1 is of the aggregate of the amounts stated by him as payable by him to that Minister as an employer under a

fiscal law or under section 315.1, or as remittable by him to that Minister under a fiscal law.

“315.4. The Minister of Revenue shall remit to the Commission, at least once a month, the amounts paid to that Minister under section 315.1, after deducting the agreed fees and taking into account any adjustments arising from agreements.

“315.5. Despite section 174 of the Act respecting occupational health and safety (chapter S-2.1), the Commission and the Minister of Revenue shall enter into an agreement for the communication of the information and documents required for the purpose of administering the provisions concerning the periodic payments made by employers to the Minister of Revenue.”

24. Section 13 of the Act is amended by replacing the portion before the fourth paragraph of section 316 of the Act respecting industrial accidents and occupational diseases that it enacts by the following:

“13. Section 316 of the Act is amended

(1) by replacing “292” in the second paragraph by “291”;

(2) by adding the following paragraph after the third paragraph:”.

25. Section 14 of the Act is amended by replacing “a notice or information required under section 290 or 291” in section 319 of the Act respecting industrial accidents and occupational diseases that it replaces by “information required under section 291”.

26. Section 16 of the Act is amended

(1) by striking out “or notify the Commission if the amount of a payment is equal to zero” in the first paragraph of section 321.2 of the Act respecting industrial accidents and occupational diseases that it enacts;

(2) by striking out the second paragraph of section 321.2 of that Act that it enacts;

(3) by replacing “pay a penalty of” in section 321.3 of that Act that it enacts by “is liable to a penalty of”.

27. Section 27 of the Act is amended by replacing subparagraph 12.2.2 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases that its paragraph 3 enacts by the following subparagraph:

“(12.2.2) determining, for the purposes of section 315.1, standards applicable to the periodic payments the employer must make to the Minister of Revenue and the categories of employers who must make such payments;”.

28. Section 38 of the Act is replaced by the following section:

“**38.** The provisions of this Act come into force on the date or dates to be set by the Government, except section 23, paragraphs 2 and 4 to 8 of section 27 and sections 28 to 37, which come into force on 14 December 2006, sections 1 to 5, 15 and 17 insofar as it enacts section 323.1 of the Act respecting industrial accidents and occupational diseases, sections 18 to 22, 24 and 25 and paragraph 1 of section 26, which come into force on 1 January 2007, and section 12 insofar as it enacts section 315.5 of the Act respecting industrial accidents and occupational diseases, which comes into force on 10 June 2009.”

TRANSITIONAL AND FINAL PROVISIONS

29. Section 81.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001), enacted by section 1, applies to occupational diseases for which a claim is filed with the Commission de la santé et de la sécurité du travail after 17 June 2009, to industrial accidents that occur after that date, and to any recurrence, relapse or aggravation that is related to such a disease or to such an accident.

Sections 100, 110, 111, 139, 361, 362 and 362.1 of the Act respecting industrial accidents and occupational diseases, as amended by sections 2, 4 to 6 and 8 to 10, section 101.1 of that Act, enacted by section 3, and the heading of Schedule III to that Act, replaced by section 11, apply to deaths that occur after 17 June 2009.

30. The provisions of this Act come into force on the date or dates to be set by the Government, and not later than 1 January 2012, except

(1) sections 12 to 16 and 28, which come into force on 10 June 2009;

(2) section 21, insofar as it enacts sections 236 and 237 of the Act respecting occupational health and safety (R.S.Q., chapter S-2.1), which comes into force on 1 July 2010; and

(3) section 21, insofar as it enacts section 237.1 of that Act, which comes into force on 1 January 2012.

However, for the period from 1 July 2010 to 31 December 2010, sections 236 and 237 of the Act respecting occupational health and safety, enacted by section 21, must read as though the amounts of the fines were reduced by one third.

2009, chapter 20

AN ACT TO AMEND THE ACT RESPECTING THE CONSEIL DES ARTS ET DES LETTRES DU QUÉBEC

Bill 10

Introduced by Madam Christine St-Pierre, Minister of Culture, Communications and the Status of Women

Introduced 17 March 2009

Passed in principle 8 April 2009

Passed 11 June 2009

Assented to 12 June 2009

Coming into force: 12 June 2009

Legislation amended:

Act respecting the Conseil des arts et des lettres du Québec (R.S.Q., chapter C-57.02)

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

Explanatory notes

The purpose of this Act is to make the Conseil des arts et des lettres du Québec subject to the Act respecting the governance of state-owned enterprises and to include new, specially adapted governance rules in the council's constituting Act.

The new rules concern, among other things, the composition of the board of directors. This Act provides that the board 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 those members, including the chair, must qualify as independent directors in the opinion of the Government. It also separates the functions of the chair of the board and those of the president and chief executive officer of the Conseil des arts et des lettres du Québec and prescribes the rules of appointment for both positions.

(Cont'd on next page)

Explanatory notes (Cont'd)

New rules are to apply to the functioning of the board of directors, the establishment of committees under the board, and the disclosure and publication of information. This Act also provides that a majority of the members of the governance and ethics committee and the human resources committee established by the board, including the committee chair, must be independent directors.

Lastly, this Act contains transitional provisions and consequential amendments.



Chapter 20

AN ACT TO AMEND THE ACT RESPECTING THE CONSEIL DES ARTS ET DES LETTRES DU QUÉBEC

[Assented to 12 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE CONSEIL DES ARTS ET DES LETTRES
DU QUÉBEC

1. Section 5 of the Act respecting the Conseil des arts et des lettres du Québec (R.S.Q., chapter C-57.02) is replaced by the following sections:

“5. The council is administered by a board of directors consisting of 15 members, including the chair of the board 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.

After consultation with bodies that the Minister considers representative of the artistic and literary communities, 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 and Capitale-Nationale regions. Members of the board are appointed for a term of up to four years, as follows:

(1) eleven members from the cultural fields in which the council is competent to act;

(2) two members from other fields of activity, whether cultural or not.

“5.1. The Government shall appoint the chair of the board of directors for a term of up to five years.

“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.

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.

“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.

“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 council’s personnel to exercise the functions of that position.

“5.5. The governance and ethics committee and the human resources committee established by the board of directors under section 19 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) are composed in the majority of independent directors. The president and chief executive officer may not be a member of those committees, which must be chaired by an independent director.”

2. Section 6 of the Act is repealed.

3. Section 8 of the Act is amended by replacing “chairman shall be” in the first paragraph by “president and chief executive officer are”.

4. Sections 9 and 10 of the Act are repealed.

5. Section 11 of the Act is amended by striking out the second paragraph.

6. Section 12 of the Act is repealed.

7. Section 31 of the Act is amended

(1) by replacing “chairman” in the first paragraph by “chair of the board of directors, the president and chief executive officer of the council”;

(2) by replacing “chairman of the council” in the second paragraph by “chair of the board or the president and chief executive officer”.

8. The Act is amended by replacing “chairman” wherever it appears in sections 32, 40, 41 and 42 by “chair”.

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

“35.1. The council must also provide the Minister with any information the Minister may require concerning the council.”

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

10. Schedule I to the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “Conseil des arts et des lettres du Québec” in alphabetical order.

TRANSITIONAL AND FINAL PROVISIONS

11. The requirements relating to the number of independent directors on the board of the Conseil des arts et des lettres du Québec and to the independence of the chair provided in the first paragraph of section 5 of the Act respecting the Conseil des arts et des lettres du Québec (R.S.Q., chapter C-57.02), enacted by section 1 of this Act, and the requirements provided in section 5.5 of the Act respecting the Conseil des arts et des lettres du Québec, enacted by that same section, and 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 the provisions referred to in this section are to apply not later than 14 December 2011.

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 the Act respecting the governance of state-owned enterprises.

12. 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 Conseil des arts et des lettres du Québec in office on 11 June 2009 has the status of independent director.

13. A member of the board of directors of the Conseil des arts et des lettres du Québec in office on 11 June 2009 who has not obtained the status of independent director under section 12 of this Act may, despite section 5.5 of the Act respecting the Conseil des arts et des lettres du Québec, enacted by section 1 of this Act, and 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 has reached the number set in section 5 of the Act respecting the Conseil des arts et des lettres du Québec enacted by section 1 of this Act.

14. The members of the board of directors of the Conseil des arts et des lettres du Québec in office on 11 June 2009 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

The chairman of the council continues in office on the same terms, for the unexpired portion of the term, as president and chief executive officer.

The chairman also exercises the functions of chair of the board until that office is filled in accordance with section 5.1 of the Act respecting the Conseil des arts et des lettres du Québec enacted by section 1 of this Act.

15. This Act comes into force on 12 June 2009.

2009, chapter 21

AN ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER RESOURCES AND PROVIDE FOR INCREASED WATER RESOURCE PROTECTION

Bill 27

Introduced by Madam Line Beauchamp, Minister of Sustainable Development,
Environment and Parks

Introduced 18 March 2009

Passed in principle 8 April 2009

Passed 11 June 2009

Assented to 12 June 2009

Coming into force: on the date or dates to be set by the Government, except paragraph 1 of section 22, subparagraph 2.5 of paragraph s of section 46 of the Environment Quality Act, enacted by paragraph 2 of section 22, and paragraph 4 of section 22, which come into force on 12 June 2009

- 2009-06-18: preamble and ss. 1-17
 O. C. 708-2009
 G. O., 2009, Part 2, p. 1875

Legislation amended:

Act respecting administrative justice (R.S.Q., chapter J-3)
Environment Quality Act (R.S.Q., chapter Q-2)

Legislation repealed:

Water Resources Preservation Act (R.S.Q., chapter P-18.1)

Explanatory notes

The object of this Act is, firstly, to confirm the legal status of water: both surface water and groundwater are a collective resource that is part of the common heritage of the Québec nation. It recognizes the right of every natural person to have access to safe drinking water and sets out certain principles, including the duty to prevent damage to water resources and repair any such damage. A civil action is created that will allow the Attorney General to require the reparation of any ecological damage to water resources through such measures as restoration to the original state and payment of financial compensation.

(Cont'd on next page)

Explanatory notes (Cont'd)

This Act also defines water governance rules that are based on concerted, integrated management within the hydrologic units designated by the Minister of Sustainable Development, Environment and Parks, including the St. Lawrence River Basin, and take into account the principles of sustainable development. It sets out the conditions under which water master plans and the integrated management plan for the St. Lawrence are to be developed and updated.

As well, this Act establishes a new water withdrawal authorization scheme that increases water resource protection. The new scheme recognizes the need to give priority to satisfying the needs of the population but also to reconcile ecosystem needs and the needs of economic activities. Except as otherwise determined, the term of water withdrawal authorizations is 10 years. The Minister and the Government are empowered to order the limitation or cessation of a water withdrawal that presents a serious risk for public health or aquatic ecosystems, without compensation from the State.

This Act also provides for the implementation in Québec of the Great Lakes–St. Lawrence River Basin Sustainable Water Resources Agreement. It prohibits the transfer out of the St. Lawrence River Basin of water withdrawn from the Basin, except as set out in this Act. In addition, new or increased water withdrawals from the Basin are to be subjected to new rules for the reinforcement of water resource protection and management, under the conditions defined by this Act.

This Act incorporates into the Environment Quality Act the prohibition provided in the Water Resources Preservation Act against transferring water out of Québec. Moreover, it makes the lifting of that prohibition by the Government, for any reason in the public interest, subject to public consultation.

Lastly, it sets out transitional measures applicable to existing water withdrawals.



Chapter 21

AN ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER RESOURCES AND PROVIDE FOR INCREASED WATER RESOURCE PROTECTION

[Assented to 12 June 2009]

AS water is indispensable to life and is a vulnerable and exhaustible resource;

AS water resources are part of the common heritage of the Québec nation, and it is important to preserve water and improve water management to meet the needs of present and future generations;

AS water is for everyone's use and must be accessible in the quantity and quality required to meet every individual's essential needs;

AS the State, as custodian of the interests of the nation in water resources, must be vested with the powers required to protect and manage those resources;

AS the funds required for water governance must be made available to the State through such measures as the establishment of royalties for water, management, use and sanitation;

AS, on 13 December 2005, Québec, Ontario and eight U.S. Great Lake states signed the Great Lakes–St. Lawrence River Basin Sustainable Water Resources Agreement, which was approved by the National Assembly on 30 November 2006, and it is important to amend the Environment Quality Act to ensure the implementation of the Agreement;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

WATER, A COLLECTIVE RESOURCE

1. Being of vital interest, both surface water and groundwater, in their natural state, are resources that are part of the common heritage of the Québec nation.

As set out in article 913 of the Civil Code, their use is common to all and they may not be appropriated except under the conditions defined by that article.

2. Under the conditions and within the limits defined by the law, it is the right of every natural person to have access to water that is safe for drinking, cooking and personal hygiene.

3. The protection, restoration, improvement and management of water resources are of general interest and further sustainable development.

The Minister of Sustainable Development, Environment and Parks may take action to promote public access to the St. Lawrence River and other bodies of water or watercourses, particularly to allow any person to travel on them in accordance with the conditions set out in article 920 of the Civil Code.

DIVISION II

PRINCIPLES

§1. — User pays principle

4. The costs related to water resource use, including protection, restoration, improvement and management costs, are to be borne by users under the conditions defined by law and on the basis of environmental, social and economic consequences and the polluter pays principle.

§2. — Prevention principle

5. Every person has a duty, under the conditions defined by law, to prevent or at least limit the damage the person may cause to water resources and to thus join in the effort to protect water resources.

§3. — Reparation principle

6. Every person must repair the damage the person causes to water resources, under the conditions defined by law.

§4. — Principles of transparency and participation

7. Under the conditions and within the limits defined by law, every person has a right of access to any information on water resources that is held by public authorities and a right to participate in public decision-making that affects those resources.

DIVISION III

ACTION FOR DAMAGE TO WATER RESOURCES

8. If damage to water resources, including impairment of their physical, chemical or biological properties, ecological functions or quantitative status, is caused by a person or through a person's fault or illegal act, the Attorney

General may institute an action against that person, in the name of the State as custodian of the interests of the nation in water resources, with a view to obtaining one or more of the following:

- (1) restoration of the water resources to their original state or a state similar to their original state;
- (2) reparation through compensatory measures;
- (3) reparation by payment of compensation in a lump sum or otherwise.

For the purposes of this section, “original state” means the state of the water resources and of their ecological functions as it would have existed had the damage not occurred, determined on the basis of the best available information.

The obligation to make reparation for damage to water resources or their ecological functions caused through the fault or illegal act of two or more persons is solidary.

9. For the purposes of an action for damage to water resources, the Government may make regulations determining

- (1) the conditions applicable to restoration to the original state or a state similar to the original state and to reparation through compensatory measures; and
- (2) the elements to be considered and the scales or methods to be used in assessing or determining damage to water resources, including impairments of the ecological functions performed by water for the benefit of other natural resources and the public, and in determining the compensation payable for such damage.

10. Compensation obtained as a result of an action brought under this division is to be paid into the Green Fund established by section 15.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-30.001) to finance water governance measures, including water protection and development measures and measures to ensure there is an adequate quality and quantity of water in a sustainable development perspective.

11. An action for damage to water resources is prescribed 10 years after the date on which the Minister becomes aware of the damage.

DIVISION IV**WATER GOVERNANCE**

12. In this division, “the St. Lawrence” means, in addition to the St. Lawrence River, the St. Lawrence Estuary and the Gulf of St. Lawrence.

13. Water resource management in the hydrologic units designated under subparagraph 2 of the first paragraph of section 14 must be based on a concerted, integrated strategy, particularly in the hydrologic unit of outstanding significance that is the St. Lawrence.

This integrated, concerted management must reflect sustainable development principles such as those set out in section 6 of the Sustainable Development Act (R.S.Q., chapter D-8.1.1).

14. For the purposes of section 13, the Minister of Sustainable Development, Environment and Parks may

(1) establish major directions for concerted, integrated water resource management;

(2) identify and describe hydrologic units, including watersheds, sub-watersheds and groups of watersheds, for all or part of the territory of Québec on the basis of such criteria as

(a) the area of the hydrologic units;

(b) the territorial limits of Québec, the administrative regions or the regional county municipalities, as the case may be;

(c) the population density;

(d) the past co-operation, cohesion and harmony between the various users and stakeholders; and

(e) the environmental, social and economic homogeneity of development activities;

(3) for each of the hydrologic units referred to in subparagraph 2 that the Minister specifies, provide, on the conditions determined by the Minister and subject to subparagraph 4, either

(a) for the creation of a body whose mission is to develop and update a water master plan and facilitate and monitor its implementation, ensuring balanced representation, within that body, of users and of stakeholders from such sectors as the government, Native, municipal, economic, environmental, agricultural and community sectors, or

(b) in exceptional circumstances, for the designation of a body to pursue that mission in conjunction with users and stakeholders;

(4) for the St. Lawrence hydrologic unit, provide on the conditions determined by the Minister or agreed between the Minister and any government authority concerned,

(a) for the establishment of governance mechanisms to ensure, for all or part of the St. Lawrence, co-operation between users and stakeholders in various sectors, and the planning and harmonization of measures for the protection and efficient use of water resources and water-dependent natural resources; and

(b) for the creation or designation, as the main component of these governance mechanisms, of a body to develop and update an integrated management plan for the St. Lawrence and to promote and monitor its implementation, ensuring balanced representation, within the body, of users and stakeholders in various sectors;

(5) prescribe rules governing the operation and financing of a body created or designated under subparagraph 3 or 4 and of governance mechanisms established under subparagraph 4;

(6) specify the elements that must be dealt with in a water master plan or an integrated management plan for all or part of the St. Lawrence, including the state of waters and water-dependent natural resources, the identification of water uses and an assessment of their effects, an inventory of zones of ecological interest and of ecologically fragile or degraded zones, measures to protect and restore the qualitative or quantitative status of waters, and an evaluation of the economic and financial means required to implement the plan; and

(7) determine conditions for developing, updating and monitoring the implementation of a water master plan or an integrated management plan for all or part of the St. Lawrence, such as informing the public and enlisting its participation, obtaining the Minister's approval of the plan, and submitting status reports to the Minister on the plan's implementation.

When creating or designating a body under this section, the Minister must publish, particularly in the region concerned and in any appropriate manner, a notice identifying the body and containing a brief description of its mission.

15. After approving a water master plan or an integrated management plan for all or part of the St. Lawrence, the Minister must publish, particularly in the region concerned and in any appropriate manner, a notice announcing the approval and mentioning where the plan may be consulted or a copy obtained.

The Minister must also send a copy of the plan to all government departments and bodies and to the regional county municipalities, metropolitan communities and local municipalities whose territory is situated, in whole or in part, in the hydrologic unit to which the plan applies so they will take the plan into consideration when exercising their powers and duties under the law in the water sector or any other sector affecting water.

DIVISION V

BUREAU DES CONNAISSANCES SUR L'EAU

16. A water knowledge branch to be known as the Bureau des connaissances sur l'eau is established within the Ministère du Développement durable, de l'Environnement et des Parcs.

The Bureau's mission is to set up, and ensure the technical coordination of, an information system for the collection of data on water resources, aquatic ecosystems and water uses in the hydrologic units referred to in subparagraph 2 of the first paragraph of section 14, and to conserve and disseminate the data, with a view to supporting learning requirements in the water sector and providing the public with the most complete, reliable and up-to-date information possible.

The municipalities and Native communities and every department, body, educational or research institution or group whose mission, functions or activities relate in whole or in part to the water sector may, by invitation or at their request, be associated with the development of the information system.

17. Not later than 18 June 2014 and every five years after that, the Bureau must send the Minister a report on the state of water resources and aquatic ecosystems.

The report is to be made available to the public within 30 days after it is sent to the Minister.

DIVISION VI

AMENDING PROVISIONS

ENVIRONMENT QUALITY ACT

18. The heading of Division V of Chapter I of the Environment Quality Act (R.S.Q., chapter Q-2) is replaced by the following heading:

“WATER RESOURCE PROTECTION AND MANAGEMENT”.

19. The Act is amended by inserting the following after the heading of Division V of Chapter I:

“31.74. In this division, “water withdrawal” or “withdrawal” means the taking of surface water or groundwater by any means. Water withdrawals by means of the following works are excluded from that definition except for the purposes of sections 31.85 and 31.86 and subdivisions 2 and 3:

- (1) works used for the impounding of water;
- (2) works used for the diversion of water to produce hydroelectric power; and
- (3) other works used for the production of hydroelectric power.

“§1. — Withdrawal of surface water or groundwater

“31.75. Withdrawals are subject to the authorization of the Minister or, in the cases prescribed by a regulation made under section 31.9, of the Government.

However, the following withdrawals are exempted from authorization:

(1) a withdrawal with a maximum flow rate of less than 75,000 litres per day, unless

(a) it is intended to supply water to the number of persons the Government determines by regulation;

(b) the water is to be sold or distributed as spring water or mineral water or used as such in the manufacture, preservation or processing of products within the meaning of the Food Products Act (chapter P-29); or

(c) the water is withdrawn from the St. Lawrence River Basin to be transferred out of the Basin in accordance with subdivision 2;

(2) a temporary, non-recurring withdrawal for emergency-response, humanitarian or civil protection purposes; and

(3) any other withdrawal determined by regulation of the Government.

“31.76. The Minister’s power of authorization under this subdivision must be exercised so as to ensure the protection of water resources, particularly by fostering sustainable, equitable and efficient management of the resources in light of the precautionary principle and the effects of climate change.

In addition, every decision in the exercise of the Minister’s power of authorization must give priority to satisfying public health, sanitation, civil protection and drinking water supply needs. Every such decision must also aim to reconcile

- (1) the protection needs of aquatic ecosystems; and
- (2) the needs of agriculture, aquaculture, industry, energy production and other human activities, including recreation and tourism.

“31.77. When making a decision in the exercise of powers under this subdivision, the Minister shall take into account, in addition to specifically environmental impacts, the consequences of the withdrawal under consideration

- (1) for the water use rights of other persons or municipalities in the short, medium and long terms;
- (2) for the availability and distribution of water resources, with a view to satisfying or reconciling current and future needs of different water uses;
- (3) for the foreseeable development of rural and urban areas, particularly as regards the objectives of the land use planning and development plan of any regional county municipality or metropolitan community affected by the withdrawal, and for the balance that must be maintained between different water uses; and
- (4) for the economic development of a region or municipality.

The Minister shall also take into account any observations received from the public with respect to the water withdrawal under consideration.

“31.78. Sections 31.76 and 31.77, with the necessary modifications, apply to the Government when it exercises its power of authorization under sections 31.5 and 31.6 with respect to a water withdrawal that is subject to the environmental assessment procedure provided for in Division IV.1.

In addition, if it considers it necessary for greater protection of the environment, including aquatic ecosystems and wetlands, the Government may, when authorizing such a water withdrawal, prescribe requirements different from those prescribed by regulation of the Government.

A water withdrawal authorized by the Government is exempted from the authorization of the Minister required under section 31.75.

“31.79. When issuing, renewing or amending a water withdrawal authorization, the Minister may, after considering the elements listed in section 31.77, prescribe any condition, restriction or prohibition the Minister considers appropriate for the purposes mentioned in section 31.76. The condition, restriction or prohibition may be different from what is prescribed by regulation of the Government if the Minister considers it necessary for greater protection of the environment, including aquatic ecosystems and wetlands.

The Minister may also refuse to issue or renew an authorization, or, on the Minister's own initiative, modify the conditions to which it is subject, in order to serve the public interest.

However, the person concerned must be given prior notice of the Minister's intended decision under the first or second paragraph, including reasons, and an opportunity to present observations.

“31.80. A condition, restriction or prohibition imposed under section 31.79 may concern

(1) the withdrawal site and the quantity of water that may be withdrawn as well as the quantity and quality of the water that must be returned to the environment after use;

(2) the facilities, works or work related to the withdrawal;

(3) the use of the water withdrawn;

(4) measures to prevent, limit or remedy environmental damage;

(5) the control and monitoring of the effects of the withdrawal on the environment;

(6) measures to ensure the conservation and efficient use of the water withdrawn and to reduce the quantity of water consumed, lost or not returned to the environment after use, taking into account, among other things, the best economically feasible practices or economically available technologies and the particularities of the equipment, facilities and processes involved;

(7) measures to prevent, limit or remedy interference with the water use rights of other persons or municipalities; and

(8) the reports that must be made to the Minister setting out, among other things, the actual or potential impacts of the withdrawal or consumptive use of the water, and the results produced by the measures prescribed under paragraphs 6 and 7.

“31.81. The term of a water withdrawal authorization issued by the Minister is 10 years.

However, the Minister may issue or renew an authorization for a shorter or longer term to serve the public interest or in the cases prescribed by regulation of the Government. If the Minister decides on a term shorter than 10 years, the person concerned must be given prior notice of the Minister's intended decision, including reasons, and an opportunity to present observations.

This section does not apply to a water withdrawal authorization for the supply of drinking water to a waterworks system operated by a municipality.

“31.82. In addition to the information that must be sent to the Minister under a regulation of the Government, the Minister may require a person applying for the issue, renewal or amendment of a water withdrawal authorization to provide any additional study or expert evaluation the Minister considers necessary to make a decision.

“31.83. The holder of a water withdrawal authorization must inform the Minister as soon as possible of any change that affects the information or documents provided when the authorization was issued, renewed or amended, rendering them inaccurate or incomplete.

The holder must similarly inform the Minister of the permanent cessation of a water withdrawal, and comply with any measures the Minister imposes to prevent or remedy environmental damage or interference with the rights of other users. Such a cessation entails the authorization’s revocation by operation of law unless the Minister maintains the authorization in force at the holder’s request for the period and on the conditions the Minister determines.

“31.84. All water withdrawal authorizations are transferable. A transferee must, however, inform the Minister of the transfer within 30 days after it is made.

“31.85. If, based on new or additional information that becomes available after a water withdrawal authorization is issued under this Act or any other Act or following a reassessment of existing information on the basis of new or additional scientific knowledge, the Minister is of the opinion that the water withdrawal presents a serious risk for public health or aquatic ecosystems, the Minister may order the cessation or limitation of the water withdrawal, on the conditions specified, for a period of not over 30 days.

However, in the case of a water withdrawal authorized by the Minister, the order may also permanently modify the conditions to which the authorization is subject or direct that the withdrawal cease permanently.

The person concerned must be given prior notice of the Minister’s intended order, including reasons, and an opportunity to present observations. However, in urgent circumstances, the Minister is exempted from these prior obligations and the person concerned may, within the time specified, present observations for a review of the order.

The information on which the Minister’s order is based must be made available to the public.

An order issued under this section entails no compensation from the State and prevails over any inconsistent provision of an Act, by-law, regulation or order in council.

“31.86. On a recommendation of the Minister based on information described in the first paragraph of section 31.85, the Government may

(1) modify, for the period specified or permanently, the conditions under which a water withdrawal authorized under an Act or order is to be made; or

(2) direct that the withdrawal cease for the period specified or permanently.

An order of the Government under this section entails no compensation from the State.

“31.87. The facilities, works and work required for water withdrawals authorized by the Government or the Minister under this subdivision are exempted from the application of section 22.

“§2. — Special provisions applicable to water withdrawals from the St. Lawrence River Basin

“31.88. The purpose of this subdivision is to ensure the implementation in Québec of the Great Lakes–St. Lawrence River Basin Sustainable Water Resources Agreement (the “Agreement”) entered into on 13 December 2005 by Québec and Ontario and the U.S. states of Illinois, Indiana, Michigan, Minnesota, New York, Ohio, Pennsylvania and Wisconsin.

This subdivision and the regulations under it are to be construed in a manner consistent with the Agreement.

The text of the Agreement is to be published in the *Gazette officielle du Québec*.

“31.89. For the purposes of this subdivision,

“**consumptive use**” means that portion of water withdrawn or impounded from the St. Lawrence River Basin that is lost or otherwise not returned to the Basin due to evaporation, incorporation into a product, or other processes;

“**St. Lawrence River Basin**” or “**Basin**” means the part of Québec in which all waters flow towards the St. Lawrence River upstream from Trois-Rivières, excluding the Saint-Maurice river watershed and the Bécancour river, and which is described on the map shown in Schedule 0.A and any other paper or electronic map the Minister may prepare to determine its boundaries more precisely.

Paper maps showing the boundaries of the Basin prepared by the Minister under this subdivision are to be published in the *Gazette officielle du Québec*. Electronic ones are to be made available to the public in the manner determined by the Minister.

“31.90. No water withdrawn from the St. Lawrence River Basin may be transferred out of the Basin, except as set out below and in section 31.91.

This prohibition does not apply to water withdrawals, from the outset made for purposes of transfer out of the Basin, that were authorized before (*insert the date of coming into force of this section*) or, if not authorized, were lawfully commenced before that date. Unless it is increased under the conditions defined by sections 31.91 to 31.93, the quantity of water derived from such a withdrawal must not, however, exceed the quantity authorized at that date or, if there is no authorization or the authorization does not determine a maximum quantity, the capacity of the withdrawal system at that date.

Nor does this prohibition apply to water withdrawn

(1) to be marketed for human consumption, if packaged within the Basin in containers of 20 litres or less;

(2) to be used within the Basin in the manufacture, preservation or processing of products;

(3) to supply vehicles, including vessels and aircraft, whether for the needs of persons or animals being transported or for ballast or other needs related to the operation of the vehicles; or

(4) for humanitarian, civil protection or emergency-response purposes provided the withdrawal is temporary and non-recurrent.

“31.91. In addition to the conditions prescribed by sections 31.92 and 31.93 and those the Government or the Minister may prescribe under other provisions of this Act, a transfer out of the St. Lawrence River Basin resulting from a new withdrawal from the Basin, or an increased transfer out of the Basin resulting from such a withdrawal or a withdrawal existing on (*insert the date of coming into force of section 31.90*), may be authorized under the following conditions:

(1) all water transferred out of the Basin is intended to supply a waterworks system serving all or part of the population of a local municipality whose territory is either

(a) partly within the Basin; or

(b) both wholly outside the Basin and wholly within a regional county municipality whose territory is partly within the Basin; and

(2) all water transferred out of the Basin is to be returned to the Basin, with preference to the direct St. Lawrence River tributary stream watershed from which it was withdrawn, if applicable, less an allowance for consumptive use. No water from outside the Basin may be added to complete the quantity of water returned to the Basin unless

(a) it is part of a water supply or waste water treatment system that combines water from inside and outside the Basin;

(b) it is treated to meet applicable water quality or discharge standards and to prevent the introduction of invasive species into the Basin; and

(c) it maximizes the portion of water from within the Basin and minimizes the portion from outside the Basin.

For the purposes of this section, “new withdrawal” means any water withdrawal authorized after (*insert the date of coming into force of section 31.90*).

The Minister shall publish in the *Gazette officielle du Québec* a list of the local municipalities and regional county municipalities whose territory is partly within the Basin for the purposes of subparagraphs *a* and *b* of subparagraph 1 of the first paragraph.

“31.92. If it involves an average of 379,000 litres or more per day, or a lesser quantity determined by regulation of the Government, that is intended to supply a waterworks system serving a municipality described in subparagraph *a* of subparagraph 1 of the first paragraph of section 31.91, a transfer out of the St. Lawrence River Basin resulting from a new or increased water withdrawal described in that section may be authorized only if it meets the following conditions:

(1) the transfer cannot be reasonably avoided or diminished through the conservation and efficient use of existing water supplies;

(2) the quantity of water to be transferred is reasonable having regard to the water’s intended use;

(3) the transfer would result in no significant individual or cumulative adverse impacts on the quantity or quality of the waters and water-dependent natural resources of the Basin; and

(4) the transfer is subject to water conservation measures determined by regulation of the Government, or by the Minister under other provisions of this Act.

If a transfer out of the Basin under the first paragraph would result in a consumptive use of an average of 19 million litres or more per day, it is also subject to review by the Great Lakes–St. Lawrence River Water Resources Regional Body established by the Agreement.

“31.93. A transfer out of the St. Lawrence River Basin resulting from a new or increased water withdrawal described in section 31.91 that is intended to supply a waterworks system serving a municipality described in subparagraph *b* of subparagraph 1 of the first paragraph of that section may be authorized only if it meets the conditions set out below and the conditions prescribed in subparagraphs 1 to 4 of the first paragraph of section 31.92:

(1) there is no water supply alternative within the watershed in which the local municipality concerned is situated that is reasonably accessible and able to satisfy its drinking water needs;

(2) the quantity of water transferred will not endanger the integrity of the Basin ecosystem; and

(3) the transfer was reviewed by the Great Lakes–St. Lawrence River Water Resources Regional Body.

“31.94. If, under section 31.92 or 31.93, an application for authorization is subject to review by the Great Lakes–St. Lawrence River Water Resources Regional Body, the Minister must, after so informing the applicant,

(1) notify the Regional Body and each of the parties to the Agreement;

(2) send the Regional Body the application record containing all the documents or information provided by the applicant as well as the Minister’s opinion on the compliance of the application with the conditions prescribed by sections 31.91 to 31.93 and those set out in the Agreement; and

(3) at the request of the Regional Body or one of the parties to the Agreement, provide any additional document or information the Regional Board or the party may consider necessary for review of the application for authorization.

The Minister must also inform the public that the application for authorization is subject to review by the Regional Body.

After reviewing the application for authorization as set out in the Agreement and its own rules of procedure, the Regional Body shall issue a declaration on the compliance of the application with the conditions set out in the Agreement. The declaration is sent to the Minister and made available to the public in the manner the Regional Body determines.

In making a decision with respect to the application for authorization, the Minister or the Government, as the case may be, shall take into account the Regional Body’s declaration.

“31.95. If it involves an average quantity or consumptive use of 379,000 litres or more per day or a quantity or consumptive use determined by regulation of the Government and is not for transfer out of the St. Lawrence River Basin, a new withdrawal from the Basin, an increase in a new withdrawal or an increase in a withdrawal existing on (*insert the date of coming into force of this section*) may be authorized only if it meets the conditions set out below and the conditions prescribed by the Government or the Minister under other provisions of this Act:

(1) all water withdrawn is to be returned to the Basin, with preference to the direct St. Lawrence River tributary stream watershed from which it was derived, if applicable, less an allowance for consumptive use;

(2) the quantity of water withdrawn or consumed would result in no significant individual or cumulative adverse impacts on the quantity or quality of the waters of the Basin or on water-dependent natural resources in the Basin;

(3) the withdrawal or consumptive use is subject to water conservation measures determined by regulation of the Government, or by the Minister under other provisions of this Act; and

(4) the quantity of water withdrawn or consumed is reasonable having regard, among other things, to

(a) the water's intended use;

(b) the measures implemented for the conservation and efficient use of water, including water from existing water supplies;

(c) the balance between economic, social and environmental development;

(d) the foreseeable impacts on the environment and on other uses, and the measures for avoidance or mitigation of such impacts; and

(e) the supply potential of the water source and other interconnected water sources.

For the purposes of this section, "new withdrawal" means any water withdrawal authorized after (*insert the date of coming into force of this section*).

This section does not apply to water withdrawn for the purposes mentioned in subparagraphs 3 and 4 of the third paragraph of section 31.90.

“31.96. In order to determine whether an application for authorization for an increased water withdrawal from the St. Lawrence River Basin is subject to the requirements of section 31.92 or 31.95 in light of the quantity of water withdrawn or consumed that it involves, any quantity of water withdrawn or consumed under an authorization granted for the same withdrawal during the 10 years preceding the application must be included.

“31.97. If an application for authorization pertains to a water withdrawal described in section 31.95 that involves an average consumptive use of 19 million litres or more per day, the Minister must, after informing the applicant, give each party to the Agreement a notice of the application and an opportunity to present observations.

The Minister shall provide a response to each party to the Agreement that has presented observations.

“31.98. Even if an application for authorization that pertains to a water transfer out of the St. Lawrence River Basin described in section 31.91 or 31.92 or to a water withdrawal described in section 31.95 or 31.97 is not, under those sections, subject to review by the Great Lakes–St. Lawrence River Water Resources Regional Body, simple notice of the application may be given to the Regional Body by the Minister, or the application may be reviewed by the Regional Body if

- (1) the Minister considers it appropriate and so requests; or
- (2) a majority of the members of the Regional Body are of the opinion that such a review is warranted owing to the application’s significance for the parties to the Agreement or to its potentially precedent-setting nature.

Section 31.94 applies to such a review, which, however, is to be undertaken only after consulting the applicant.

“31.99. The Minister must notify to the Great Lakes–St. Lawrence River Water Resources Regional Body and to each of the parties to the Agreement, by registered or certified mail, every decision of the Minister or the Government with respect to an application for authorization that has been reviewed by the Regional Body.

The Minister must also notify to each of the parties to the Agreement every decision with respect to an application for authorization concerning a water transfer out of the Basin described in section 31.92 or a new or increased water withdrawal described in section 31.95.

“31.100. A party to the Agreement may, in accordance with article 33 of the Code of Civil Procedure (chapter C-25), contest a decision of the Government referred to in section 31.99 before the Superior Court for non-compliance with the Agreement, subject to the following provisions:

- (1) the proceeding must be brought before the court of the place where the person concerned is domiciled or the main offices of the municipality concerned are located, as the case may be, within 30 days of notification of the decision; and
- (2) the party bringing the proceeding is dispensed from giving security as required by article 65 of that Code.

A party to the Agreement may contest a decision of the Minister referred to in section 31.99 before the Administrative Tribunal of Québec for non-compliance with the Agreement, within 30 days after notification of the decision. Sections 98.1 to 100 apply, with the necessary modifications.

“31.101. The Minister may implement water conservation and efficiency programs that are based on the objectives set by the Great Lakes–St. Lawrence River Water Resources Regional Body in order to

- (1) improve the waters and water-dependent natural resources of the Great Lakes–St. Lawrence River Basin;
- (2) protect and restore the hydrologic and ecosystem integrity of that basin;
- (3) retain the quantity of surface water and groundwater;
- (4) ensure sustainable use of the waters; and
- (5) promote the efficient use of water.

The objects of these programs are to include

- (1) promoting the sustainable management of all withdrawals from the Basin, particularly new or increased withdrawals described in section 31.95 that involve an average quantity or consumptive use of 379,000 litres or more per day or a quantity or consumptive use determined by regulation of the Government;
- (2) ensuring the enforcement of sections 31.91 to 31.95, which set conditions applicable to water transfers out of the Basin and new or increased withdrawals from the Basin; and
- (3) making sure that measures prescribed or recommended for all Basin water users to ensure water conservation and efficiency are regularly reviewed and updated to adjust to the actual and potential impacts of the cumulative effects of past, present and reasonably foreseeable future withdrawals and consumptive uses and of climate change on the Basin ecosystem.

The Minister shall annually assess the results achieved under the programs implemented under this section. On *(insert the date occurring 12 months after the date of coming into force of this section)* and every five years after that, the Minister shall send the Regional Body a report describing the programs and their results.

“31.102. The Minister must conduct an assessment of the cumulative impacts of water withdrawals and consumptive uses in the St. Lawrence River Basin on the Basin ecosystem, particularly on the waters and water-dependent natural resources of the Basin, in accordance with the requirements of the Agreement. The assessment must be conducted in coordination with the assessments that the other parties to the Agreement are required to conduct within the Great Lakes–St. Lawrence River Basin.

The assessment must evaluate the application of the prevention principle and the precautionary principle as well as the effects of past and reasonably foreseeable future withdrawals and consumptive uses, the effects of climate change and any other factor that may significantly damage the Basin's aquatic ecosystems.

The assessment prescribed by this section must be done every five years. It must also be done each time the incremental losses to the Great Lakes–St. Lawrence River Basin reach an average of 190 million litres per day in excess of the quantity at the time of the last assessment, or each time one or more of the parties to the Agreement so request.

“31.103. The Minister shall make public each of the assessments conducted under sections 31.101 and 31.102 and invite members of the public to present observations in writing on what actions should be taken to maintain or reinforce water resource protection, management or restoration within the St. Lawrence River Basin, including observations on whether to review legislative, regulatory or other measures and the water conservation and efficiency programs established to implement the Agreement in Québec.

After considering observations received from members of the public, the Minister shall make public the actions that the Minister or the Government intends to take in response to the assessment.

“31.104. The Government may, by regulation, prescribe any measure it considers necessary for the carrying out of this subdivision and the Agreement.

In particular, the Government may make regulations

(1) defining terms contained in sections 31.88 to 31.103 that are not defined;

(2) prescribing the average quantities or consumptive uses per day in excess of which the conditions prescribed in sections 31.92 and 31.95 are applicable to water transfers out of the Basin or to new or increased withdrawals or consumptive uses within the Basin; and

(3) specifying the manner in which quantities of water are to be determined for the purposes of sections 31.92 to 31.97, particularly the manner of calculating average quantities of water transferred out of the Basin, withdrawn or consumed per day in a given period.

“§3. — Prohibition against water transfers out of Québec

“31.105. As of 21 October 1999, no water withdrawn in Québec may be transferred out of Québec.

However, subject to subdivision 2, this prohibition does not apply to water withdrawn

- (1) to serve in the production of hydroelectric power;
- (2) to be marketed for human consumption, if packaged in Québec in containers of 20 litres or less;
- (3) to supply drinking water to establishments, institutions or dwellings situated in a boundary area; or
- (4) to supply vehicles, including vessels and aircraft, whether for the needs of persons or animals being transported or for ballast or other needs related to the operation of the vehicles.

“31.106. The Government may, for emergency-response or humanitarian reasons or any other reason considered to be in the public interest, lift the prohibition set out in section 31.105 and allow the transfer of water out of Québec, subject to section 31.107 and to subdivision 2 and the other provisions of this Act that set out conditions for the authorization of water withdrawals.

The prohibition may be lifted in relation to one specific case or several cases.

The Government’s decision must state why the prohibition is being lifted.

“31.107. The lifting of the prohibition set out in section 31.106 for any reason in the public interest is subject to public consultation, of which notice must be given by the Minister, particularly in the region concerned and in any appropriate manner, at least 30 days in advance.

The notice must contain a brief description of the planned water transfer out of Québec, the reason for it, the places where the public may consult or obtain information on the planned transfer, including its impact on the environment and on other users, and the particulars of the consultation as determined by the Minister.

“31.108. Not later than 31 December 2011 and every five years after that, the Minister must submit to the Government a report on the carrying out of this subdivision and the advisability of maintaining it in force or amending it.

The report is tabled in the National Assembly within 15 days after the report is submitted or, if the Assembly is not sitting, within 15 days of resumption.

“§4. — Waterworks, sewers and water treatment”.

20. Section 32 of the Act is amended by replacing “a water supply intake or” in the first paragraph by “install”.

21. The Act is amended by inserting the following before section 46:

“§5. — *Regulatory powers*”.

22. Section 46 of the Act is amended

(1) by replacing “regulate the tapping of groundwater according to” in paragraph *s* by “regulate withdrawals of surface water or groundwater, in particular on the basis of”;

(2) by replacing subparagraphs 1 and 2 of paragraph *s* by the following subparagraphs:

“(1) determine, for the purposes of paragraph 1 of section 31.75, the number of persons to whom water is supplied in excess of which the withdrawal for that purpose is subject to the authorization of the Minister despite the withdrawal’s maximum flow rate of less than 75,000 litres per day;

“(2) in the cases and under the conditions specified, exempt water withdrawals from the application of all or some of the provisions of subdivision 1 or the regulations under this paragraph;

“(2.1) in the cases and under the conditions specified, subject water withdrawals that are exempted from the authorization of the Minister to the issue of a permit by the municipality in which the withdrawal site is located;

“(2.2) prohibit, in all or part of Québec, water withdrawals intended to satisfy the water needs of one or more classes of use specified in the regulations and provide that such a prohibition has effect even with respect to applications for authorization made before the prohibition came into force and not yet decided by the Minister or the Government;

“(2.3) determine, for the purposes of subdivisions 1 and 2, the cases in and conditions under which two or more existing or planned water withdrawals are deemed to constitute a single withdrawal owing to the hydrologic interconnection of the waters concerned, the distance between the withdrawal sites or the intended use of the water;

“(2.4) prescribe standards respecting the quantity and quality of the surface water or groundwater that may be withdrawn or that must be returned to the environment after use and the conditions of such return, the use of the water withdrawn and the preservation of aquatic ecosystems and wetlands;

“(2.5) prescribe standards respecting the installation and maintenance of equipment or devices for determining the quantity and quality of the water withdrawn or returned to the environment;

“(2.6) determine the measures or plans that the holder of a water withdrawal authorization must implement to ensure the conservation and efficient use of the water withdrawn, and prescribe how such a holder must report to the Minister on the results obtained;

“(2.7) prescribe water allocation rules that reconcile the needs or interests of the various classes of users;”;

(3) by replacing “water collection” in subparagraphs 3 and 3.1 of paragraph *s* by “water withdrawal”;

(4) by replacing subparagraph 4 of paragraph *s* by the following subparagraph:

“(4) prescribe what documents and information a person making or planning to make a water withdrawal must send the Minister, including studies or reports on the actual or potential individual or cumulative impacts of the withdrawal or planned withdrawal on the environment, other users and public health, and how they are to be sent, and determine what documents or information is public and must be made available to the public;”.

23. Section 96 of the Act is amended by adding the following paragraphs at the end:

“Any condition, restriction or prohibition imposed by the Minister under section 31.79, 31.80 or 31.81 when issuing, renewing or amending a water withdrawal authorization may also be contested by the municipality or person concerned before the Tribunal.

However, when assessing the facts or the law, the Tribunal may not substitute its assessment of the public interest for that made by the Minister in making a decision under section 31.79 or 31.81.”

24. Section 106 of the Act is amended by inserting “31.84,” before “68,” in the first paragraph.

25. Section 106.1 of the Act is amended by adding the following subparagraphs at the end of the second paragraph:

“(f) makes a water withdrawal without the authorization of the Government or the Minister, as the case may be, in contravention of Division IV.1 or section 31.75; or

“(g) contravenes the prohibition against water transfers prescribed by section 31.90 or 31.105.”

26. The Act is amended by inserting the following section after section 112:

“112.0.1. Penal proceedings for the contravention of a provision of a regulation made under this Act that is enforceable by a municipality may be brought by the municipality if the offence is committed in its territory. Such proceedings are brought before the competent municipal court, if any.

Any fine imposed as a result of the proceedings belongs to the municipality.

The costs awarded in relation to proceedings instituted before a municipal court belong to the municipality under the jurisdiction of that court, except the part of the costs remitted to another prosecuting party by the collector under article 345.2 of the Code of Penal Procedure (chapter C-25.1) and the costs paid to the defendant or imposed on the prosecuting municipality under article 223 of that Code.”

27. Section 117 of the Act is amended by inserting the following paragraph after the first paragraph:

“A person who considers that his right to access to water that is safe for drinking, cooking and personal hygiene is compromised by a water withdrawal may also request the Minister to make an inquiry.”

28. Section 118.3.2 of the Act is amended by inserting “31.85,” after “31.49,” in paragraph 1.

29. Section 118.5 of the Act is amended

(1) by inserting “31.75,” after “31.6,” in subparagraph *a* of the first paragraph;

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

“(n.1) all studies or expert evaluations and all reports required under this Act or the regulations for the purpose of determining the impact of a withdrawal or planned withdrawal of water on the environment, other users or public health;”.

30. The Act is amended by inserting Schedule 0.A, appearing at the end of this Act, before Schedule A.

ACT RESPECTING ADMINISTRATIVE JUSTICE

31. Schedule III to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by replacing “section 96” in paragraph 3 by “sections 31.100 and 96”.

DIVISION VII

REPEALING PROVISION

32. The Water Resources Preservation Act (R.S.Q., chapter P-18.1) is repealed.

DIVISION VIII**TRANSITIONAL PROVISIONS**

33. Water withdrawal authorizations issued by the Minister of Sustainable Development, Environment and Parks before (*insert the date of coming into force of this section*) under section 32 of the Environment Quality Act (R.S.Q., chapter Q-2) or any other provision of that Act or the regulations are, as of that date, deemed to have been issued under new section 31.75 of that Act.

Consequently, unless they specify a shorter term and subject to the last paragraph of section 31.81 of that Act and to any regulation of the Government providing for a longer term, such authorizations are valid for 10 years as of the date mentioned above and are renewable.

The second paragraph is also applicable, with the necessary modifications, to water withdrawal authorizations issued by the Government before (*insert the date of coming into force of this section*) under section 31.5 or 31.6 of that Act.

34. Water withdrawals that are being lawfully made on (*insert the date of coming into force of this section*) and for which no authorization has been issued under the Environment Quality Act may continue under the same conditions for 10 years following that date, or for a longer period corresponding to the term set by regulation of the Government for authorizations to which such water withdrawals would be subject under the new provisions of that Act. On the expiry of that period, however, continuation of the withdrawals is subject to an authorization issued in accordance with those new provisions.

However, water withdrawals being made by a municipality on (*insert the date of coming into force of this section*) to supply a waterworks system operated by the municipality may continue after the expiry of the period mentioned in the first paragraph without the authorization of the Minister.

Water withdrawals referred to in the first or second paragraph may not be increased without an authorization issued in accordance with the new provisions mentioned above.

35. A regulation of the Government is to be made not later than (*insert the date occurring five years after the date of coming into force of this section*) to set the time limits, prior to the expiry of the period mentioned in section 33 or 34, within which persons who are making water withdrawals covered by either of those sections are required to apply to the Minister for an authorization or an authorization renewal for those withdrawals. The time limits may vary according to such factors as the quantity of water withdrawn and the intended use of the water.

Section 109.1 of the Environment Quality Act, with the necessary modifications, applies for the purpose of determining the applicable penalties in the case of the contravention of a provision of a regulation made under this section.

36. The contravention of section 34 makes the offender liable to the penalties prescribed by section 106.1 of the Environment Quality Act.

37. The first paragraph of section 109.1.1 and sections 109.1.2, 109.2, 110, 110.1, 112, 114 and 115 of the Environment Quality Act, with the necessary modifications, apply to a contravention of section 34 or a regulation made under section 35.

38. The application of sections 33 and 34 entails no compensation from the State even if it shortens the period during which the water withdrawals concerned may continue.

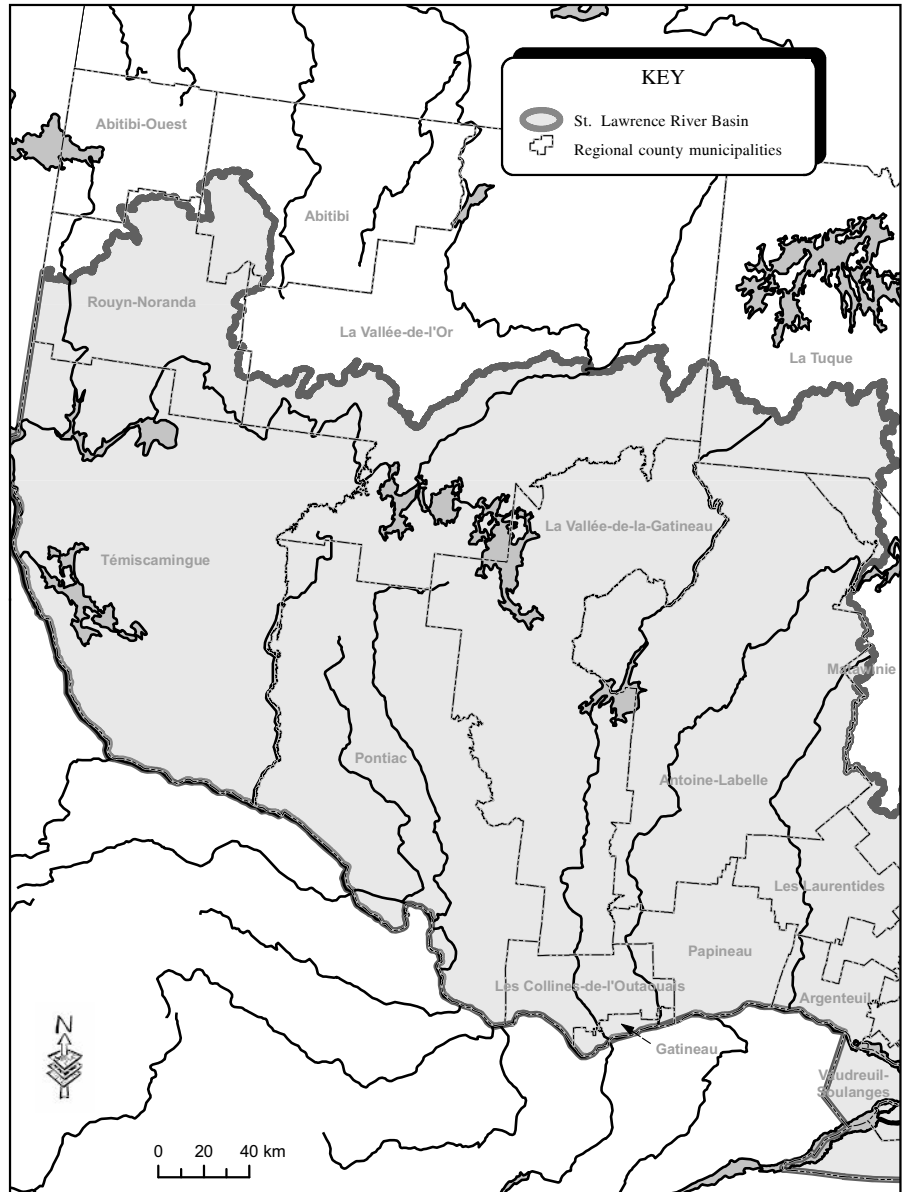
DIVISION IX

FINAL PROVISIONS

39. This Act applies to the Government, government departments, and bodies that are mandataries of the State.

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

41. The provisions of this Act come into force on the date or dates to be set by the Government, except paragraph 1 of section 22, subparagraph 2.5 of paragraph *s* of section 46 of the Environment Quality Act, enacted by paragraph 2 of section 22, and paragraph 4 of section 22, which come into force on 12 June 2009.



2009, chapter 22

AN ACT TO AMEND THE ACT RESPECTING TOURIST ACCOMMODATION ESTABLISHMENTS AND OTHER LEGISLATIVE PROVISIONS

Bill 31

Introduced by Madam Nicole Ménard, Minister of Tourism

Introduced 5 May 2009

Passed in principle 19 May 2009

Passed 12 June 2009

Assented to 12 June 2009

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

Legislation amended:

Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1)

Act respecting tourist accommodation establishments (R.S.Q., chapter E-14.2)

Tobacco Act (R.S.Q., chapter T-0.01)

Explanatory notes

This Act amends the Act respecting tourist accommodation establishments in order to streamline the classification certification process for tourist accommodation establishments and allow the Government to exempt all or part of an area or of a municipality from the Act or certain of its provisions.

The Act also makes outfitting operations, formerly governed by the Act respecting the conservation and development of wildlife, subject to the Act respecting tourist accommodation establishments.

Lastly, the Act contains a consequential amendment to the Tobacco Act.



Chapter 22

AN ACT TO AMEND THE ACT RESPECTING TOURIST ACCOMMODATION ESTABLISHMENTS AND OTHER LEGISLATIVE PROVISIONS

[Assented to 12 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING TOURIST ACCOMMODATION ESTABLISHMENTS

1. Section 6 of the Act respecting tourist accommodation establishments (R.S.Q., chapter E-14.2) is amended by replacing the second paragraph by the following paragraph:

“The application for a classification certificate must be filed with the Minister under the conditions prescribed by regulation of the Government.”

2. Section 7 of the Act is amended

(1) by replacing “costs” in the second paragraph by “fees, payable by the applicant,”;

(2) by replacing “exempt classes of establishments from certain provisions of this Act” in the third paragraph by “exempt a class of establishment or all or part of an area or of a municipality from this Act or certain of its provisions”.

3. Section 8 of the Act is amended by adding the following paragraphs:

“The Minister may issue provisional classification certificates to allow a person to operate a tourist accommodation establishment in respect of which the application for a classification certificate has not yet been processed. The form of provisional classification certificates is determined by regulation of the Government.

The conditions for obtaining a classification certificate and the conditions that must be complied with by certificate holders are determined by regulation of the Government.”

4. Section 9 of the Act is amended by adding the following paragraph:

“A provisional classification certificate is valid for up to 12 months.”

5. The Act is amended by inserting the following section after section 10:

“10.1. Any mention of a tourist accommodation establishment’s classification in an advertisement for that establishment must be in conformity with the classification assigned by the Minister.”

6. Section 11 of the Act is amended

(1) by replacing “or” in paragraph 2 by a comma;

(2) by inserting “or the Act respecting the conservation and development of wildlife (chapter C-61.1)” after “(chapter P-40.1)” in that paragraph.

7. Section 11.1 of the Act is amended

(1) by replacing “, cancel or refuse to renew” in the introductory sentence by “or cancel”;

(2) by replacing “or” in paragraph 2 by a comma;

(3) by inserting “or the Act respecting the conservation and development of wildlife (chapter C-61.1)” after “(chapter P-40.1)” in that paragraph.

8. Section 12 of the Act is amended by replacing “a classification certificate or suspending, cancelling or refusing to renew” by “or before suspending or cancelling”.

9. Section 15 of the Act is amended by replacing “, cancelled or not renewed” in paragraph 2 by “or cancelled”.

10. Section 30 of the Act is replaced by the following section:

“30. The classification certificate of a tourist accommodation establishment, other than a provisional classification certificate, must be kept posted in public view in the places determined by regulation of the Government throughout the period of operation of the establishment.”

11. Section 31 of the Act is repealed.

12. Section 32 of the Act is amended by replacing “a tourist information office” in the first paragraph by “a tourist welcome and information site”.

13. The Act is amended by inserting the following section after section 32:

“32.1. The Minister may suspend or cancel an authorization given under section 32 if the authorized person no longer meets the conditions prescribed. In such a case, sections 12 to 14 and 15 apply with the necessary modifications.”

14. Section 37 of the Act is amended by replacing “30 or 31” in paragraph 5 by “10.1 or 30”.

15. Section 38 of the Act is amended by replacing “contravenes a provision of the first paragraph or of section 32 is guilty of an offence and” in the second paragraph by “is guilty of an offence under the first paragraph or under section 32”.

16. Section 39 of the Act is amended by replacing “contravenes” by “is guilty of an offence under”.

ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE

17. Sections 78.3 and 78.4 of the Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1) are repealed.

TOBACCO ACT

18. Section 2 of the Tobacco Act (R.S.Q., chapter T-0.01) is amended by striking out “Act respecting the conservation and development of wildlife (chapter C-61.1) or the” in paragraph 8.

19. The provisions of this Act come into force on the date or dates to be set by the Government.

2009, chapter 23

AN ACT TO AMEND THE ACT TO RATIFY THE AGREEMENT CONCERNING THE BUILDING AND OPERATING OF A HOSPITAL CENTRE IN THE KAHNAWAKE TERRITORY

Bill 47

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 13 May 2009

Passed in principle 28 May 2009

Passed 12 June 2009

Assented to 12 June 2009

Coming into force: 12 June 2009

Legislation amended:

Act to ratify the Agreement concerning the building and operating of a hospital centre in the Kahnawake Territory (1984, chapter 13)

Explanatory notes

The object of this Act is to provide for the ratification and coming into force of the Agreement for the financing of expansion and renovation of the Kateri Memorial Hospital Centre building, entered into on 8 May 2009 between the Mohawks of Kahnawake and the Gouvernement du Québec.

Accordingly, the Act amends the Act to ratify the Agreement concerning the building and operating of a hospital centre in the Kahnawake Territory and introduces consequential amendments to it.



Chapter 23

AN ACT TO AMEND THE ACT TO RATIFY THE AGREEMENT CONCERNING THE BUILDING AND OPERATING OF A HOSPITAL CENTRE IN THE KAHNAWAKE TERRITORY

[Assented to 12 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The title of the Act to ratify the Agreement concerning the building and operating of a hospital centre in the Kahnawake Territory (1984, chapter 13) is amended by replacing “the Agreement concerning the building and operating of a” by “various agreements concerning a”.

2. The Act is amended by inserting the following section after section 1:

“1.1. The Agreement for the financing of expansion and renovation of the Kateri Memorial Hospital Centre building, entered into on 8 May 2009 between the Mohawks of Kahnawake and the Gouvernement du Québec and tabled in the National Assembly on 13 May 2009 as Sessional Paper No. 330-20090513, is also ratified and put into force.”

3. Section 2 of the Act is amended

(1) by replacing “contemplated in the Agreement” in paragraph 1 by “referred to in the 1984 Agreement”;

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

“(1.1) to provide the funds required for the expansion and renovation of the hospital centre building, provided for in the 2009 Agreement;”.

4. Section 3 of the Act is amended by replacing “the Agreement” at the end of the first paragraph by “the 1984 Agreement or the 2009 Agreement”.

5. Section 4 of the Act is amended

(1) by replacing “contemplated in the Agreement” by “referred to in the Agreements mentioned in sections 1 and 1.1”;

(2) by replacing “S-5” by “S-4.2”.

6. Section 5 of the Act is amended

- (1) by replacing “Social Affairs” by “Health and Social Services”;
 - (2) by replacing “contemplated in the Agreement” by “referred to in the Agreements mentioned in sections 1 and 1.1”;
 - (3) by replacing “council” by “agency”;
 - (4) by replacing “de la Montérégie regional” by “Montérégie”.
- 7.** Section 6 of the Act is amended by replacing “the Agreement” by “the Agreements mentioned in sections 1 and 1.1”.
- 8.** Section 7 of the Act is amended by inserting “as regards the Agreement mentioned in section 1” after “Act”.
- 9.** Section 8 of the Act is amended by replacing “Social Affairs” by “Health and Social Services”.
- 10.** This Act comes into force on 12 June 2009.

2009, chapter 24

AN ACT RESPECTING THE REPRESENTATION OF FAMILY-TYPE RESOURCES AND CERTAIN INTERMEDIATE RESOURCES AND THE NEGOTIATION PROCESS FOR THEIR GROUP AGREEMENTS, AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

Bill 49

Introduced by Madam Lise Thériault, Minister for Social Services

Introduced 13 May 2009

Passed in principle 3 June 2009

Passed 12 June 2009

Assented to 12 June 2009

Coming into force: on the date or dates to be set by the Government, except sections 1 to 31, 53, 54, 58, 59, 61 to 63, 65 to 68, 70, 71, 89, 112 to 118, 120, 121, 123 to 127 and 129 to 134, which come into force on 12 June 2009

- 2010-01-01: ss. 72, 73, 92, 93
 O.C. 1384-2009
 G.O., 2010, Part 2, p. 63

Legislation amended:

Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)

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

Labour Code (R.S.Q., chapter C-27)

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

Act respecting administrative justice (R.S.Q., chapter J-3)

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

Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)

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

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

Regulation amended:

Regulation respecting the participation of Indians in the Québec Pension Plan

Explanatory notes

This Act establishes a system for the representation of family-type resources and certain intermediate resources to whom the Act respecting health services and social services applies, and the negotiation process for their group agreements.

(Cont'd on next page)

Explanatory notes (Cont'd)

This Act prescribes the rules and conditions that must be met so that the Commission des relations du travail may grant recognition to an association to represent the resources in dealings with the Minister. It provides that representation units may be formed for two distinct groups of resources attached to a public institution: the first includes foster families and intermediate resources for children that are operated by natural persons at their principal place of residence and take in a maximum of nine users, and the second includes foster homes and intermediate resources for adults that are operated in the same manner.

It sets out a procedure for the recognition of resource associations, along with the implications for recognized associations, such as the power to negotiate group agreements for these resources and the obligation to uphold their rights.

This Act defines the subject matter that may be included in a group agreement, the procedures to be followed by the Minister and the association in negotiating an agreement and the applicable mediation and dispute-settlement mechanisms. In certain cases, it provides for rights of recourse to the Commission des relations du travail, or to an arbitrator according to the procedure determined by the parties in the agreement. It also contains penal provisions.

This Act gives the Government the power to establish, by regulation, a protective re-assignment plan for persons who operate a resource, and to determine its conditions and mechanics as well as how it is to be funded and managed. The plan is to be administered by the Commission de la santé et de la sécurité du travail.

It amends the Act respecting health services and social services to authorize the representation of other intermediate resources by a body, and the negotiation and conclusion of an agreement by the Minister to determine the general conditions under which such resources may operate and provide for their level of funding and various related measures.

Lastly, this Act contains consequential and transitional measures.



Chapter 24

AN ACT RESPECTING THE REPRESENTATION OF FAMILY-TYPE RESOURCES AND CERTAIN INTERMEDIATE RESOURCES AND THE NEGOTIATION PROCESS FOR THEIR GROUP AGREEMENTS, AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

[Assented to 12 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

SCOPE

1. This Act applies to family-type resources within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-4.2) and to intermediate resources within the meaning of that Act provided, in the latter case, that the natural person operating the resource

(1) takes in, at his or her principal place of residence, a maximum of nine users referred by one or more public institutions; and

(2) even in the temporary absence of users, maintains his or her principal place of residence as a residence for such users.

This Act also applies to the associations that represent such resources.

2. This Act does not apply to persons a resource referred to in section 1 hires directly to provide assistance or act as a replacement on a temporary basis.

An intermediate resource who provides services through a legal person, even if the resource controls that legal person, is excluded from the application of this Act.

CHAPTER II**RIGHT OF ASSOCIATION****DIVISION I****RECOGNITION OF A RESOURCE ASSOCIATION**

3. A resource to whom this Act applies has the right to belong to the resource association of that resource's choice and to participate in the formation, activities and management of such an association.

4. A resource association is entitled to recognition by the Commission des relations du travail established by section 112 of the Labour Code (R.S.Q., chapter C-27) if

(1) it is a professional syndicate within the meaning of the Professional Syndicates Act (R.S.Q., chapter S-40) or an association whose object is similar to that of such a syndicate;

(2) it meets the conditions set out in this Act as to the representation of resources that are attached to a public institution and are part of one of the two following groups:

(a) foster families and intermediate resources for children; or

(b) foster homes and intermediate resources for adults; and

(3) it meets the other conditions set out in this Act.

5. A resource association may only be recognized if its by-laws

(1) provide for the right of its members to participate in meetings and to vote;

(2) require that its financial statements be disclosed to its members each year and that copies be given free of charge to any member who requests them; and

(3) require that any election to an office within the association be by secret ballot of its members.

6. For the purposes of the recognition of a resource association, only one person may sign a membership form and vote on behalf of a given resource.

To determine the specific character of a resource that takes in both adults and children, the greater number of recognized places assigned to one of the clientele is the deciding factor. If an equal number of places is assigned to two clientele, the resource chooses the group of resources it wishes to belong to.

If a resource is bound to more than one public institution, the combined number of places used by the institutions must be taken into account to determine whether the resource meets the requirement of subparagraph 1 of the first paragraph of section 1 regarding the maximum of nine users the resource may take in.

7. No person may use intimidation or threats to induce someone to become a member, refrain from becoming a member or cease to be a member of a resource association.

8. No person may, in any manner, seek to dominate or hinder the formation or activities of a resource association.

9. A complaint relating to section 7 or 8 must be filed with the Commission within 30 days after the alleged contravention comes to light.

10. An application for recognition of a resource association is made in the form of a written document addressed to the Commission and identifying the group of resources attached to a public institution it wishes to represent; the application must be sent together with duly dated membership forms. On receipt of the application, the Commission sends a copy to the Minister and to the institution concerned along with any information it considers appropriate.

The application must be authorized by a resolution of the association and be signed by representatives specially mandated for that purpose.

Within 20 days after receiving a copy of the application, the Minister sends to the Commission and the association a list of the names and contact information of all resources attached to the public institution named in the application.

The Commission may, by any means it considers appropriate, make a copy of the application available to the public for consultation.

11. An application for recognition must be accompanied by up-to-date documents evidencing the establishment of the association, a certified copy of its by-laws and a list of its members.

To be considered a member of an association, a resource must, on or before the date on which the application for recognition is filed,

(1) be attached to the public institution named in the application;

(2) have signed, and not revoked, a duly dated membership form; and

(3) have personally paid the initiation fee, set by the association, within the 12 months preceding the date on which the association's application for recognition is filed.

12. Recognition may be applied for

(1) at any time with regard to a group of resources attached to a public institution for which no association is recognized;

(2) 12 months after the date on which an association was recognized, if no group agreement has been reached and provided no dispute is under arbitration and no concerted pressure tactics permitted under this Act are being used;

(3) nine months after the date on which a group agreement expired, if a subsequent agreement has not been reached and provided no dispute is under arbitration and no concerted pressure tactics permitted under this Act are being used;

(4) from the ninetieth to the sixtieth day prior to the date of expiry or renewal of a group agreement whose term is three years or less; and

(5) from the one hundred and eightieth to the one hundred and fiftieth day prior to the expiry or renewal of a group agreement whose term is more than three years and, where such term so allows, during the period extending from the one hundred and eightieth to the one hundred and fiftieth day prior to the sixth anniversary of the signing or renewal of the group agreement and every second anniversary thereafter, except where such a period would end within 12 months of the one hundred and eightieth day prior to the expiry or renewal of the group agreement.

13. The filing of an application for recognition with respect to a group of resources without a recognized association renders inadmissible any other application filed after the date of the first filing.

For the purposes of the first paragraph, an application is deemed to have been filed on the day it is received by one of the offices of the Commission.

14. If an application for recognition is rejected by the Commission or withdrawn, no further application may be filed for a period of three months except in the case of an application inadmissible under section 13.

15. The Commission grants recognition if it is satisfied that the membership of the applicant association comprises an absolute majority of the resources who are attached to the public institution named in the application and are part of any of the two groups referred to in paragraph 2 of section 4, and that the other conditions set out in this Act have been met.

If between 35% and 50% of those resources are members of the association, the Commission holds a secret ballot to ensure that the association is truly representative. The Commission grants recognition to the association if it obtains an absolute majority of the votes of the resources attached to the institution and meets the other conditions set out in this Act.

16. If two or more associations seek recognition to represent the same group of resources attached to a public institution and the membership of one of them comprises an absolute majority of the resources in the group concerned, the Commission grants recognition to that association provided it meets the other conditions set out in this Act.

If none of the associations meet the requirements of the first paragraph, but at least one of them has a membership comprising between 35% and 50% of the resources in the group concerned, the Commission holds a secret ballot to ensure that the association is truly representative.

Only the association or associations whose membership comprises at least 35% of the resources concerned and the association of resources already recognized, if any, are to appear on the ballot. The Commission grants recognition to the association that obtains the most votes provided the resources who participate in the vote constitute the absolute majority of the resources and the other conditions set out in this Act are met.

17. The Commission makes its decision within 60 days of receiving an application and notifies the applicant; a copy of the decision is sent to the Minister.

If granted, recognition takes effect on the date of notification.

18. The Commission may not grant recognition to an association if it is established to the Commission's satisfaction that section 7 or 8 has been contravened by that association.

The Commission may, on its own initiative, investigate any alleged contravention of either of those sections, and when ruling on an application for recognition, the Commission may, on its own initiative, invoke non-compliance.

19. A resource's membership in a resource association may not be revealed by anyone during recognition or recognition revocation proceedings, except to the Commission, a member of its personnel, or the judge of a court to which an action under Title VI of Book V of the Code of Civil Procedure (R.S.Q., chapter C-25) relating to a recognition is referred. These persons and any other person who becomes aware of a person's membership in such an association are bound to secrecy.

20. A recognized resource association represents all the resources in the representation unit. It has the following rights and powers:

(1) to defend and promote the economic, social, moral and professional interests of the resources;

(2) to cooperate with any organization pursuing similar interests;

(3) to research or study any subject likely to have an impact on the economic and social situation of the resources;

(4) to set the amount of dues payable by the resources; and

(5) to negotiate and sign a group agreement in accordance with this Act.

21. A recognized resource association notifies the Minister in writing of the amount it has set as dues and of any subsequent modification. Within 30 days after receiving such notification, the amount of the dues is withheld from the remuneration paid to the resources represented by the association. The total amount of the dues withheld is remitted to the association each month.

22. A recognized resource association must not act in bad faith or in an arbitrary or discriminatory manner, or exhibit serious negligence towards any resources, whether or not they are members of the association.

23. A resource who believes that an association has contravened section 22 may lodge a complaint with the Commission within six months after the occurrence of the alleged contravention.

If the Commission is of the opinion that the association has contravened section 22, it may authorize the resource to submit the complaint to an arbitrator appointed by the Minister of Labour for a decision in accordance with the disagreement arbitration procedure provided for in the group agreement or, in the absence of such a procedure, in accordance with the procedure provided for in section 56. The association pays the expenses incurred by the resource.

24. If a complaint is referred to an arbitrator under section 23, the Minister may not allege the association's non-observance of the procedure or the time periods provided for in the group agreement for the settlement of disagreements.

25. At the Commission's request, a recognized resource association must send a list of its members to the Commission, in the form and within the time determined by the Commission.

The association must also, at the Commission's request, send a copy of any change in its constitution or by-laws to the Commission.

26. The Minister or a resource association whose membership comprises at least 35% of the resources in the same group attached to a public institution may, within the time periods specified in paragraphs 2 to 5 of section 12, ask the Commission to verify whether a recognized association still exists or still meets the conditions for recognition under this Act.

The Commission notifies the parties of the result of the verification and allows them to present observations within 10 days after receiving such notification.

27. The Commission revokes the recognition of any association that has ceased to exist or no longer meets the conditions set out in this Act and, if appropriate, grants recognition to another association.

A newly recognized association is subrogated by operation of law in all rights and obligations resulting from a group agreement that is binding on another association and in force. It is bound by the agreement as though it were named in it and becomes a party to any proceeding relating to the group agreement in the place and stead of the former association.

28. When the Commission revokes a recognition, it notifies the association and the Minister. The revocation takes effect on the date of notification and entails the forfeiture of any rights and advantages the association may have enjoyed under this Act or a group agreement.

29. At any time, at the request of an interested party, the Commission may decide whether a person is a resource to whom this Act applies or a member of an association or belongs to the representation unit, or any other question that may arise while an association is recognized.

DIVISION II

MODIFICATION WITH RESPECT TO A PUBLIC INSTITUTION

30. If the Minister authorizes the amalgamation or a change in the legal structure of the public institution with respect to which a resource association has been recognized or has filed an application for recognition, the Minister notifies the association or associations concerned in writing.

The recognized association continues to represent the resources attached to the original public institution until the Commission rules on the representativeness of the association given the new public institution concerned.

Upon such ruling, the Commission may

(1) grant or amend a recognition; or

(2) recognize the resource association whose membership comprises an absolute majority of the resources attached to the new public institution, or hold a secret ballot under section 16 and grant recognition to the association that obtains the most votes in accordance with that section.

Despite the second paragraph of section 27, the group agreement that is binding on the association recognized for the group of resources attached to the new public institution applies, as of the date on which it is recognized, to all the resources.

The Commission revokes the recognition of any resource association that no longer meets the conditions set out in this Act.

31. At the request of an interested party, the Commission may rule on any question relating to the applicability of section 30 and resolve any difficulty arising from its application and effects, in the manner it considers the most appropriate.

DIVISION III

GROUP AGREEMENTS

32. The Minister may, with the authorization of the Conseil du trésor and on the conditions the Minister determines, negotiate and sign a group agreement with a recognized resource association or group of such associations.

A group of recognized associations is a union, federation, confederation, legal person, labour body or other organization which a recognized resource association joins, belongs to or is affiliated with.

For the purpose of negotiating a group agreement, the recognized association or the group of associations to which it belongs designates a person to act as bargaining agent.

33. The subjects covered in the group agreement may include the following:

(1) the modes and scale of remuneration for the services delivered by the resources to which the agreement applies and of special remuneration for such resources, taking into account the classification established by the Minister under section 303 of the Act respecting health services and social services, as well as the various measures and the terms and conditions applicable to the payment of the remuneration;

(2) the amounts intended to provide the resources with access to programs and services that meet their needs, in particular with regard to plans in such areas as employment benefits, health, safety, training and professional development;

(3) the terms and conditions applicable to days of leave for resources;

(4) the procedure for settling disagreements as to the interpretation or application of the provisions of the group agreement; and

(5) the setting up of committees to determine the mechanics of the different programs.

34. The remuneration referred to in paragraph 1 of section 33 is determined as follows:

(1) the parties determine what constitutes, for a full service load carried by a resource, a remuneration comparable to the remuneration of persons engaging in analogous activities. To this end, the parties identify jobs in related sectors of activity and adopt an appropriate evaluation methodology;

(2) the parties determine a rate structure such that the net remuneration of a resource with a full service load is equitable in relation to the annual salary for the jobs evaluated, taking into account, among other things, the number of days worked and the benefits available to resources under any other Act;

(3) to establish the net remuneration, reasonable operating expenses incurred in the delivery of services and the compensation provided for in subparagraphs *b* and *c* of paragraph 4 must be subtracted from the remuneration; what constitutes reasonable operating expenses for a resource with a full service load is determined by the parties;

(4) the daily remuneration paid to the resource must comprise

(a) an integrated, overall percentage to stand in lieu of monetary compensation for days of leave equivalent to those paid under the Act respecting labour standards (R.S.Q., chapter N-1.1) and the National Holiday Act (R.S.Q., chapter F-1.1);

(b) financial compensation to offset the difference between the rate of the premium or contribution applicable to a self-employed worker under the plans established by the Act respecting parental insurance (R.S.Q., chapter A-29.011) and the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9), and the rates applicable to an employee under those plans; and

(c) financial compensation so that a resource may enjoy coverage under the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001).

35. The group agreement must provide for the payment, according to the terms and conditions agreed by the parties, of compensation to a resource for loss of income and other benefits sustained because of a suspension or revocation of recognition subsequently contested before and annulled by the Administrative Tribunal of Québec under section 305.1 of the Act respecting health services and social services.

36. Provided the parties to the group agreement have agreed on terms applicable to a cessation of services, the resource may obtain benefits equivalent to days of unpaid leave under the Act respecting labour standards,

according to the reason for and the length of the absence and taking into account all the circumstances and the relevant provisions of the Act respecting health services and social services.

37. A group agreement may not deal with

(1) a rule, standard or measure to which the resources to whom the group agreement applies are already subject under the Act respecting health services and social services, the Youth Protection Act (R.S.Q., chapter P-34.1) or the Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1) or their regulations;

(2) subjects exclusive to a specific agreement referred to in section 55; or

(3) the exercise of the powers and responsibilities referred to in sections 62 and 63.

38. A group agreement signed by a group of recognized associations is binding on each member association or affiliated association, including any new member association or affiliated association.

A group agreement applies to all resources represented by the association that is bound by the agreement. It also applies to any new resource who becomes attached to the public institution.

A group agreement is binding on all the public institutions to which those resources are attached.

39. The Minister or recognized resource association or group of such associations may initiate negotiations for a group agreement by giving the other party at least 30 days' written notice of a meeting for the purpose of negotiating a group agreement.

A party that is already bound by a group agreement may give such notice within the 90 days preceding the expiry of the agreement.

40. The parties must begin to negotiate at the time set out in the notice and carry on the negotiations with diligence and good faith.

41. During group agreement negotiations, the Minister must consult each association of institutions that has as members institutions to which the resources are attached. The Minister may invite an association to attend negotiation sessions.

For the purposes of this section, "association of institutions" means the Association québécoise d'établissements de santé et de services sociaux (AQESSS), the Association des centres jeunesse du Québec, the Fédération québécoise des centres de réadaptation en déficience intellectuelle, the Association des établissements de réadaptation en déficience physique du

Québec, the Association des centres de réadaptation en dépendance du Québec, as well as any other association the Minister deems to be representative of institutions within the meaning of the Act respecting health services and social services that use the services of the resources to whom this Act applies.

42. A party may request that the Minister of Labour designate a mediator.

43. The mediator attempts to bring the parties to an agreement.

The parties must attend all meetings to which they are convened by the mediator.

44. The mediator has 60 days in which to bring the parties to an agreement. The Minister of Labour may, at the mediator's request, extend the mediation period by a maximum of 30 days.

45. If the mediation period expires without an agreement, the mediator gives to the parties and the Minister of Labour a report specifying the matters that have been agreed on and those that are still in dispute, including any comments the mediator may have. This report is made public by the Minister of Labour.

46. The parties may jointly request that the Minister of Labour submit a dispute to an arbitrator. They agree beforehand on the limits within which the arbitrator is to render a decision. Sections 75 to 93, 103 and 139 to 140 of the Labour Code apply, with the necessary modifications.

47. A group agreement must have a set term of at least one year and, if it is a first agreement, of no more than three years.

If a fixed and definite term is not stipulated in the agreement, the agreement is deemed to be in force for one year.

48. A group agreement continues to apply after it expires until a new agreement comes into force.

49. The signing of a group agreement may occur only after being authorized in a secret ballot by a majority vote of the members of the recognized association who participated in the ballot.

The signing of a group agreement by a group of recognized associations may occur only after being authorized in a secret ballot by a majority vote of the members of the associations of the group who participated in the ballot.

50. A group agreement takes effect only on the filing of two duplicate originals or two true copies of the agreement and its schedules with the Minister of Labour. The same holds for any subsequent amendment to the agreement.

The filing has retroactive effect to the date stipulated in the agreement for its coming into force or, failing such a date, to the date the agreement was signed.

51. A group agreement is not invalidated by the nullity of one or more of its provisions.

52. A recognized resource association may exercise any recourse available under the group agreement to the resources it represents without having to establish an assignment of the claim of the resource concerned.

53. Any concerted pressure tactic which deprives a user of a service to which the user is entitled or diminishes the quality of such a service during the term of a collective agreement is prohibited.

At any other time, such pressure tactics may only be used if

(1) 90 days have elapsed since the receipt of the notice required under section 39;

(2) the pressure tactics have been authorized in a secret ballot by a majority vote of the members of the recognized association who participate in the ballot or, if the negotiations involve a group of associations, by a majority vote of the members of the associations in the group who participate in the ballot; and

(3) the recognized association or group of associations sends the Minister and the Conseil des services essentiels established by section 111.0.1 of the Labour Code written notice of the pressure tactics it is contemplating at least 15 days before resorting to them.

The Conseil des services essentiels may, on its own initiative or at the request of an interested person, exercise its powers under the Labour Code in order to enforce this section if, in its opinion, a pressure tactic is being used in contravention of the first paragraph or a pressure tactic used in accordance with the second paragraph is compromising or is likely to compromise the health or safety of a user.

54. A resource may not be penalized solely for lawfully using pressure tactics not prohibited under section 53 or for acting on any other right conferred by this Act.

Any complaint relating to the first paragraph must be filed with the Commission within 30 days after the alleged contravention comes to light.

55. A specific agreement between a public institution and a resource to whom a group agreement applies may not contravene the provisions of the group agreement. It must pertain exclusively to the number of recognized

places assigned to the resource, the type of users that may be referred to the resource, the identification of the guarantors of the parties for the purpose of their business relationship, and its term.

A specific agreement may not be transferred. It does not come under section 108 of the Act respecting health services and social services nor is it subject to the Act respecting contracting by public bodies (2006, chapter 29).

A public institution that has signed a specific agreement may not amend it, terminate it before its expiry or prevent its renewal without the authorization of the agency concerned.

DIVISION IV

SETTLEMENT OF DISAGREEMENTS

56. Any disagreement on the interpretation or application of a group agreement must be settled according to the procedure provided for in the agreement.

If no procedure is provided for or if the agreement provides for arbitration, the disagreement must be submitted to an arbitrator. Sections 100 to 100.9, 100.11, paragraphs *a*, *c*, *d*, *e* and *g* of section 100.12, sections 100.16 to 101.9 and 139 to 140 of the Labour Code apply, with the necessary modifications.

57. Rights and recourses under a group agreement are prescribed six months after the date on which the cause of the action occurred. Recourse to the disagreement settlement procedure interrupts prescription.

CHAPTER III

MISCELLANEOUS PROVISIONS

58. The Government may, by regulation, establish a protective re-assignment plan for persons operating a resource to whom this Act applies, determine its requirements and mechanics and the rights and obligations of the parties involved, as well as the powers and duties of the Commission de la santé et de la sécurité du travail established by section 137 of the Act respecting occupational health and safety (R.S.Q., chapter S-2.1) and of the Commission des lésions professionnelles established by section 367 of the Act respecting industrial accidents and occupational diseases.

The Government may also, by regulation, determine how the plan is to be funded and managed.

Such a plan is administered by the Commission de la santé et de la sécurité du travail.

59. The provisions of the Labour Code respecting the Commission des relations du travail, its commissioners and its labour relations officers apply, with the necessary modifications, to any application that lies within the purview of the Commission under this Act. Likewise, the provisions of the Code and its regulations that set out rules of procedure, evidence and practice apply to any application the Commission may receive.

60. Failure to comply with section 49 only gives rise to the application of Chapter IV.

61. The group representation and negotiation process established by this Act is complete and applies to the exclusion of any other process.

62. No provision of this Act or of a group agreement may restrict or affect the powers and responsibilities conferred by the Act respecting health services and social services and its regulations on public institutions, health and social services agencies or the Minister, nor restrict or affect the jurisdiction conferred on the Administrative Tribunal of Québec by that Act.

63. No provision of this Act or a group agreement may restrict or affect the powers and responsibilities

(1) of a health and social services agency with regard to the recognition of resources to whom the agreement applies;

(2) of a public institution with regard to recruiting and evaluating such resources;

(3) of a public institution with regard to the clinical and professional services required by the users referred to such resources; or

(4) of an institution with regard to controlling the quality of the services delivered to the users referred to such resources and with regard to making sure, by means of monitoring visits, that the intervention plan developed for those users is being followed.

The exercise of such powers and responsibilities does not result in the legal subordination of the resources to the public institution or the health and social services agency.

64. With the authorization of the Conseil du trésor, the Minister may make any element of an agreement between the Minister and a recognized resource association or a group of such associations applicable to a resource who is not represented by a recognized association.

However, the remuneration for the services provided by the resource remains the remuneration determined by the Minister under subparagraph 2 of the third paragraph of section 303 of the Act respecting health services and social services.

CHAPTER IV**PENAL PROVISIONS**

65. Any person, association or group that fails to comply with a decision of the Commission des relations du travail is guilty of an offence and is liable to a fine of \$1,000 to \$14,000 and of \$2,000 to \$28,000 for a second or subsequent conviction.

66. Any person, association or group that contravenes section 7 is guilty of an offence and liable to a fine of \$2,000 to \$30,000.

67. Any person, association or group that contravenes section 8 is guilty of an offence and liable to a fine of \$1,000 to \$14,000.

68. A resource association that contravenes section 25 is guilty of an offence and liable to a fine of \$500 to \$5,000.

69. A resource association or group of such associations that contravenes section 49 is guilty of an offence and liable to a fine of \$500 to \$5,000.

70. Any person, association or group that declares, instigates or participates in pressure tactics contrary to section 53 is guilty of an offence and liable to the following fines for each day the tactics continue:

(1) \$75 to \$225 in the case of a resource or a person who assists or replaces a resource;

(2) \$800 to \$10,400 in the case of an officer, employee, director, agent or advisor of a resource association or a group of such associations; and

(3) \$7,000 to \$126,000 in the case of a resource association or a group of such associations.

71. If a resource association or a group of such associations contravenes any of sections 65, 66 and 68 to 70, the officer or representative of the association or group who authorized, permitted or consented to the commission of the offence is a party to the offence and liable to the fines provided for in those sections. In the case of a second or subsequent conviction, the fines are doubled.

CHAPTER V**AMENDING PROVISIONS****ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES**

72. Section 2 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended

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

“**family-type resource**” means a family-type resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 24) applies;

“**intermediate resource**” means an intermediate resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions applies;”;

(2) by adding the following paragraph at the end of the definition of “worker”:

“(5) a natural person if that person acts as a family-type resource or an intermediate resource.”

73. Section 18 of the Act is amended by inserting “, family-type resources, intermediate resources” after “domestics” in the first paragraph.

ACT RESPECTING PARENTAL INSURANCE

74. Section 3 of the Act respecting parental insurance (R.S.Q., chapter A-29.011) is amended by inserting “or as a family-type resource or intermediate resource” after “from a business” in subparagraph 2 of the first paragraph.

75. Section 6 of the Act is amended

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

“(3) the premium rate applicable to a self-employed worker, a family-type resource or an intermediate resource.”;

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

“For the purposes of the first paragraph, “employee”, “employer”, “self-employed worker”, “family-type resource” and “intermediate resource” have the meanings assigned by section 43.”

76. Section 20 of the Act is amended by inserting “or as a family-type resource or intermediate resource” after “from a business” in the first paragraph.

77. Section 21 of the Act is amended by inserting “or as a family-type resource or intermediate resource” after “from a business” in the third paragraph.

78. Section 22 of the Act is amended by inserting the following paragraph after paragraph 2:

“(3) the insurable earnings as a family-type resource or intermediate resource, which correspond to the person’s net remuneration within the meaning of section 43.”

79. Section 37 of the Act is amended by inserting “or correspond to the person’s net remuneration” after “from a business”.

80. Section 43 of the Act is amended, in the first paragraph,

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

““family-type resource” means a family-type resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 24) applies;

“intermediate resource” means an intermediate resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions applies;

“net remuneration” of a person for a year means the aggregate of all amounts each of which is the amount by which an amount the person receives in the year as remuneration referred to in subparagraphs 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (chapter S-4.2) exceeds the part of that amount which, under a group agreement governing the payment of the remuneration, or if there is no such agreement, under a ministerial order under subparagraph 2 of the third paragraph of that section 303, is attributable to the total of

(1) the reasonable operating expenses incurred in providing services as a family-type resource or as an intermediate resource; and

(2) the aggregate of the financial compensations referred to in subparagraphs *b* and *c* of paragraph 4 of section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions;”;

(2) by replacing “or the person’s business income for the year” in the definition of “work income” by “the person’s business income for the year or the person’s net remuneration for the year”.

81. Section 49 of the Act is amended by replacing “or the business income of a self-employed worker” by “, the business income of a self-employed worker or the net remuneration of a family-type resource or an intermediate resource”.

82. Section 53 of the Act is replaced by the following section:

“53. Every self-employed worker, family-type resource and intermediate resource resident in Québec at the end of a year is required, for that year, to pay the premium determined under Division III, in the manner set out in that division.”

83. Section 54 of the Act is amended by replacing “or a self-employed worker” by “, a self-employed worker, a family-type resource or an intermediate resource”.

84. Section 55 of the Act is amended by replacing “or a self-employed worker” by “, a self-employed worker, a family-type resource or an intermediate resource”.

85. Section 56 of the Act is replaced by the following section:

“56. For the purposes of sections 50, 51, 53, 66, 68 and 72, if an employee, a person referred to in section 51, a self-employed worker, a family-type resource or an intermediate resource dies or ceases to be resident in Canada in a year, the time immediately before the death or cessation of residence is deemed to be the end of that year.”

86. Section 66 of the Act is amended

(1) by inserting “, a family-type resource or an intermediate resource” after “a self-employed worker” in the portion of section 66 before paragraph 1;

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

“(1) the worker’s or resource’s total business income and net remuneration for the year; and”;

(3) by inserting “or resource’s” after “the worker’s” in subparagraph *a* of paragraph 2;

(4) by inserting “or resource” after “the worker” in subparagraph *b* of paragraph 2.

87. Section 67 of the Act is amended by inserting “, a family-type resource or an intermediate resource” after “a self-employed worker” in the first paragraph.

88. Section 94 of the Act is amended by inserting “or whose income corresponds to their net remuneration” after “from a business” in subparagraph 4 of the first paragraph.

LABOUR CODE

89. Schedule I to the Labour Code (R.S.Q., chapter C-27) is amended by adding the following paragraph after paragraph 26:

“(27) sections 9, 10, 23, 26, 29, 31, 54 and 127 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 24).”

TAXATION ACT

90. Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 6 of chapter 5 of the statutes of 2009 and by section 25 of chapter 15 of the statutes of 2009, is again amended by inserting “, or a regulation under such a law,” after “another jurisdiction” in the definition of “public compensation plan”.

91. Section 489 of the Act is amended by replacing the portion of paragraph c.2 before subparagraph i by the following:

“(c.2) an amount received by an individual as remuneration referred to in subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (chapter S-4.2) or an Order in Council made under the Act respecting health services and social services for Cree Native persons (chapter S-5), where”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

92. Section 25 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by inserting “12.0.1,” after “11,” in the second paragraph.

93. Section 3 of Schedule I to the Act is amended by inserting the following paragraph after paragraph 12:

“(12.0.1) proceedings under section 305.1 of the Act respecting health services and social services;”.

ACT RESPECTING THE MINISTÈRE DU REVENU

94. Section 93.1.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended

(1) by replacing “or to the business income of a self-employed worker” in the second and third lines of the second paragraph by “to the business income of a self-employed worker or to the net remuneration of a family-type resource or intermediate resource”;

(2) by replacing “self-employed earnings” in the tenth line of the second paragraph by “self-employed earnings or earnings as a family-type resource or an intermediate resource”.

95. Section 93.2 of the Act is amended

(1) by replacing paragraph *h* by the following paragraph:

“(h) an assessment under the Act respecting the Québec Pension Plan relating to self-employed earnings or earnings as a family-type resource or an intermediate resource;”;

(2) by replacing paragraph *h.3* by the following paragraph:

“(h.3) an assessment relating to the eligible wages of a person referred to in section 51 of the Act respecting parental insurance, the business income of a self-employed worker or the net remuneration of a family-type resource or intermediate resource, issued for the purposes of Chapter IV of that Act;”.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE
DU QUÉBEC

96. Section 37.9 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by replacing paragraphs *c.1* and *d* by the following paragraphs:

“(c.1) the individual files with the Minister, for the year, a return in respect of the individual's qualified wages, if the individual is for that year a person to whom section 51 of the Act respecting parental insurance (chapter A-29.011) applies, in respect of the individual's business income or in respect of the individual's net remuneration, for the purposes of Chapter IV of that Act;

“(d) the individual files with the Minister, for the year, a return of the self-employed earnings of the individual or of the earnings of the individual as a family-type resource or an intermediate resource for the purposes of the Act respecting the Québec Pension Plan (chapter R-9); or”.

ACT RESPECTING THE QUÉBEC PENSION PLAN

97. Section 1 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended

(1) by replacing paragraph *h* by the following paragraph:

“(h) “worker”: an individual engaged in self-employment, a family-type resource, an intermediate resource or an employee;”;

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

“(l) “contributor”: a worker who has made a contribution as an employee, self-employed worker, a family-type resource or an intermediate resource, or an individual to whom unadjusted pensionable earnings have been allotted following a partition provided for in section 102.1 or 102.10.3;”;

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

“(w) “family-type resource”: a family-type resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 24) applies;

“(x) “intermediate resource”: an intermediate resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions applies.”

98. Section 3 of the Act is amended by adding the following paragraph at the end:

“(k) subject to section 53, employment as a family-type resource or intermediate resource.”

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

8.1. The provisions of this Act with respect to the contributions of a family-type resource or an intermediate resource for a year apply to persons who are resident in Québec at the end of the year for the purposes of the Taxation Act (chapter I-3), unless they are resident therein only with respect to paragraph *a* of section 8 of the above-mentioned Act.

For the purposes of the first paragraph, if a person dies or ceases to be resident in Canada in a year, the time immediately before the death or cessation of residence is deemed to be the end of that year.”

100. Section 47 of the Act is amended by adding the following paragraph at the end:

“The earnings of a worker as a family-type resource or an intermediate resource for a year are the aggregate of all amounts each of which is the amount by which an amount the worker receives in the year as remuneration referred to in subparagraphs 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (chapter S-4.2) exceeds the part of that amount which, under a group agreement governing the payment of the remuneration, or if there is no such agreement, under a ministerial order under subparagraph 2 of the third paragraph of that section 303, is attributable to the total of

(a) the reasonable operating expenses incurred in providing services as a family-type resource or as an intermediate resource; and

(b) the aggregate of the financial compensations referred to in subparagraphs *b* and *c* of paragraph 4 of section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 24).”

101. Section 47.1 of the Act is amended by adding the following paragraph:

“The amount that is earnings as a family-type resource or an intermediate resource determined for a year under section 47, in respect of a worker who is an Indian, within the meaning of the Indian Act, is to be reduced by the part of that amount that constitutes property situated on a reserve, within the meaning assigned by section 725.0.1 of the Taxation Act.”

102. The Act is amended by inserting the following section after section 48:

“**48.1.** The pensionable earnings of a worker as a family-type resource or an intermediate resource for a year are the worker’s earnings as such a resource, excluding income referred to in subparagraphs *a* and *b* of the second paragraph of section 45.

Nevertheless, for a year in which a worker reaches 18 years of age or in which a disability pension ceases to be payable to him under this Act or under a similar plan, his pensionable earnings as a family-type resource or an intermediate resource are equal to the amount obtained by multiplying the amount of earnings as such a resource by the proportion that the number of months after the day preceding his eighteenth birthday or after the disability pension ceases bears to 12.

Also, for a year in which a disability pension is payable to a worker under this Act or a similar plan, his pensionable earnings as a family-type resource or an intermediate resource are equal to the amount obtained by multiplying the amount of earnings as such a resource by the proportion that the number of months prior to the first month which, by reason of a disability of the worker, is excluded from the worker’s contributory period under subparagraph *a* of the second paragraph of section 101 bears to 12.”

103. Section 51 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the aggregate of his pensionable salary and wages, pensionable self-employed earnings and pensionable earnings as a family-type resource or an intermediate resource, minus his personal exemption for the year;”.

104. Section 53 of the Act is amended by replacing the portion before paragraph *b* by the following:

“**53.** A self-employed worker, a family-type resource or an intermediate resource shall for each year make a contribution equal to the product of the rate of contribution for the year and the lesser of the following amounts:

(a) the amount for the year of the aggregate of his pensionable self-employed earnings and pensionable earnings as a family-type resource or an intermediate resource, minus the amount by which his personal exemption exceeds the aggregate of the amounts already deducted on account of his personal exemption for the year under this Act or under a similar plan; and”.

105. Section 74 of the Act is amended by inserting “and earnings as a family-type resource or an intermediate resource” after “self-employed earnings”.

106. Section 76 of the Act is amended by inserting “and earnings as a family-type resource or an intermediate resource” after “self-employed earnings”.

107. Section 77 of the Act is amended by inserting “or earnings as a family-type resource or an intermediate resource” after “self-employed earnings”.

108. Section 98 of the Act is amended, in the first paragraph,

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

“(a) the aggregate of

(1) his pensionable salary and wages;

(2) his pensionable earnings from self-employment, in the case of a worker who is not exempt under section 54; and

(3) his pensionable earnings as a family-type resource or an intermediate resource;”;

(2) by inserting “and earnings as a family-type resource or an intermediate resource” after “self-employed earnings” in subparagraph 1 of subparagraph *b*.

109. Section 184 of the Act is amended by adding “or earnings as a family-type resource or an intermediate resource” at the end.

110. Section 200 of the Act is amended by inserting “or earnings as a family-type resource or an intermediate resource” after “self-employed earnings”.

111. Section 203 of the Act is amended by inserting “or earnings as a family-type resource or an intermediate resource” after “self-employed earnings” in the third paragraph.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

112. Section 302 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by replacing the first paragraph by the following paragraph:

“**302.** An intermediate resource is a resource that is operated by a natural person as a self-employed worker or by a legal person or a partnership and is recognized by an agency for the purpose of participating in the maintenance of users otherwise registered for a public institution’s services in the community or in their integration into the community by providing them with a living environment suited to their needs, together with the support or assistance services required by their condition.”

113. Section 302.1 of the Act is repealed.

114. Section 303 of the Act is amended

(1) by striking out the second paragraph;

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

“The remuneration for each type of service listed in the classification established under the first paragraph is determined

(1) in accordance with the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 24) in the case of intermediate resources represented by an association recognized under that Act;

(2) by the Minister, with the authorization of the Conseil du trésor and on the conditions it determines, in the case of intermediate resources to whom that Act applies but who are not represented by an association recognized under that Act; or

(3) in accordance with section 303.1, in the case of intermediate resources to whom that Act does not apply.”

115. Sections 303.1 and 303.2 of the Act are replaced by the following sections:

“**303.1.** The Minister may, with the authorization of the Conseil du trésor and on the conditions it determines, enter into an agreement with one or more bodies representing intermediate resources, other than those to

whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions applies, on the following subjects:

(1) minimum and specific conditions for the delivery of services by those intermediate resources;

(2) the modes and scale of remuneration for those services, taking into account the classification established by the Minister under section 303 as well as various measures, terms and conditions applicable to the payment of the remuneration;

(3) the funding, implementation and maintenance of programs and services that meet the needs of all resources the body represents, particularly with regard to training and professional development;

(4) the setting up of a joint committee either to ensure the administrative follow-up of the agreement, the provision of adequate training and professional development to maintain existing resources and renew them, or for any other purpose deemed useful or necessary by the parties.

Such an agreement is binding on the agencies, the institutions and all intermediate resources covered by the agreement, whether or not they are members of the body that entered into the agreement.

If no agreement is entered into under this section, the mode and scale of remuneration for the services, as well as the various measures, terms and conditions applicable to the payment of the remuneration are determined by the Minister, with the authorization of the Conseil du trésor and subject to the conditions it determines.

“303.2. A body is considered representative of the intermediate resources referred to in section 303.1 if the membership of that body includes, on a Québec-wide scale, both resources for children or resources for adults and either a minimum of 20% of the total number of such resources throughout Québec or the number of resources required to meet the needs of at least 30% of the total number of users of such resources throughout Québec.

The same applies to a group of bodies representing such intermediate resources who intervene only on a local or regional scale, provided that the bodies as a group ensure the same representation as that required under the first paragraph.

A representative body must provide the Minister, on request, with up-to-date documents evidencing its establishment, and the name and address of each of its members.

A group must provide up-to-date documents evidencing its constitution, the names and addresses of the bodies it represents and the name and address of each member of each of those bodies.

When a representative body is a group of bodies, the group alone is authorized to represent each of the member bodies.

For the purposes of section 303.1, an intermediate resource may not be a member of more than one representative body other than a group.”

116. Section 304 of the Act is amended

(1) by replacing “ensure professional follow-up” in paragraph 2 by “ensure the professional follow-up of the users referred to the resources”;

(2) by adding the following at the end of paragraph 4: “, in particular with regard to group agreements entered into under the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions or under section 303.1.”

117. The Act is amended by inserting the following sections after section 305:

“**305.1.** An intermediate resource whose recognition is suspended or revoked by an agency may contest that decision before the Administrative Tribunal of Québec within 60 days after being notified of the decision.

“**305.2.** An agency whose decision is contested is a party to the proceeding within the meaning of section 101 of the Act respecting administrative justice (chapter J-3) and must, among other things, send the documents and information referred to in the first paragraph of section 114 of that Act to the secretary of the Tribunal within 30 days after receiving a copy of the motion.

“**305.3.** The intermediate resource may, during the proceeding, be assisted or represented by the resource association recognized for the representation unit to which the resource belongs or by the representative body of which the resource is a member.”

118. Section 306 of the Act is amended by inserting “of the users” after “follow-up”.

119. Section 307 of the Act is amended by inserting “referred to in section 303.1” after “intermediate resource” in the first paragraph.

120. Section 312 of the Act is amended by replacing “home” in both paragraphs by “principal place of residence”.

121. Section 314 of the Act is amended by replacing “302.1 to 308” by “303, 304 to 306 and 308”.

REGULATION RESPECTING THE PARTICIPATION OF INDIANS IN THE QUÉBEC PENSION PLAN

122. Section 3 of the Regulation respecting the participation of Indians in the Québec Pension Plan, made by Order in Council 1020-2007 (2007, G.O. 2, 3500), is amended by inserting “or the earnings as a family-type resource or an intermediate resource” after “self-employed earnings”.

CHAPTER VI

TRANSITIONAL PROVISIONS

123. An existing contract between a public institution and a resource to whom this Act applies remains in force until the coming into force of an agreement signed under section 32, and ceases to have effect on that date, except for elements it comprises which the parties may include in a specific agreement referred to in section 55.

To that end, all rules, compensation rates or scales, agreements determining the general conditions, terms and conditions under which activities are carried out and services are delivered by the resources, as well as all other elements determined under the legislative provisions introduced in the Act respecting health services and social services (R.S.Q., chapter S-4.2) by the Act to amend the Act respecting health services and social services (2003, chapter 12) are applicable until the date mentioned in the first paragraph.

This section applies, with the necessary modifications, to the resources to whom this Act applies but who are not represented by a recognized association, until the elements mentioned in section 64 come into force.

124. An existing contract between a public institution and an intermediate resource to whom this Act does not apply remains in force until the coming into force of an agreement signed under section 303.1 of the Act respecting health services and social services, as replaced by section 115, and ceases to have effect on that date.

To that end, the second paragraph of section 123 also applies until that date.

125. Subject to sections 126 and 127, any certification granted to an association representing resources under the Labour Code (R.S.Q., chapter C-27), any pending petition for certification and any resulting recourses brought by such an association or by a resource before the Commission des relations du travail are without effect.

126. A certification granted under the Labour Code before 18 December 2003 with respect to resources to whom this Act applies is deemed to be a recognition granted under this Act. The Commission des relations du travail grants such recognition and amends the description of the bargaining unit to adapt it to the representation groups provided for in this Act. The Commission only includes resources to whom this Act applies in each representation group. If the certified institution has since been amalgamated or divided, or if its legal structure has otherwise been modified, the Commission applies section 45 and, with the necessary modifications, section 46 of the Labour Code.

127. A petition for certification filed with the Commission des relations du travail before 12 June 2009 with respect to resources to whom this Act applies is dealt with by the Commission in accordance with the Labour Code. For that sole purpose, the resources are considered employees within the meaning of the Labour Code. The Commission grants such recognition and amends the description of the bargaining unit referred to in the petition to adapt it to the representation groups provided for in this Act. The Commission only includes resources to whom this Act applies in each representation group.

128. Until the premium rate set by regulation of the Conseil de gestion de l'assurance parentale under subparagraph 3 of the first paragraph of section 6 of the Act respecting parental insurance (R.S.Q., chapter A-29.011), as amended by paragraph 1 of section 75, becomes applicable to family-type resources and intermediate resources, the premium rate that applies to those resources for the purpose of calculating the premium payable under section 66 of that Act is the rate set by regulation of the Conseil de gestion de l'assurance parentale that applies to self-employed workers.

129. The Government may, by regulation made before 12 June 2010, enact any other transitional provision or measure for the carrying out of this Act.

Such a regulation is not subject to the publication requirement of section 8 of the Regulations Act (R.S.Q., chapter R-18.1) or to the requirement of section 17 of that Act as regards its date of coming into force.

However, if the regulation so provides, it may apply from a date not prior to 12 June 2009.

130. A regulation made before 12 June 2010 for the purposes of section 58 of this Act may have a shorter publication period than required under section 11 of the Regulations Act, but not shorter than 20 days.

Such a regulation is not subject to the requirement of section 17 of that Act as regards its date of coming into force.

CHAPTER VII**FINAL PROVISIONS**

131. The Act respecting labour standards (R.S.Q., chapter N-1.1) and the Act respecting occupational health and safety (R.S.Q., chapter S-2.1) do not apply to the resources to whom this Act applies.

However, sections 40 to 48 of the Act respecting occupational health and safety apply until the first regulation under section 58 comes into force.

132. The Commission de l'équité salariale established by the Pay Equity Act (R.S.Q., chapter E-12.001) may not receive a complaint filed by a resource to whom this Act applies.

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

134. Sections 131 and 132 have effect from 13 May 2009.

135. The provisions of this Act come into force on the date or dates to be set by the Government, except sections 1 to 31, 53, 54, 58, 59, 61 to 63, 65 to 68, 70, 71, 89, 112 to 118, 120, 121, 123 to 127 and 129 to 134, which come into force on 12 June 2009.

2009, chapter 25

AN ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 8

Introduced by Madam Monique Jérôme-Forget, Minister of Finance

Introduced 11 March 2009

Passed in principle 5 June 2009

Passed 17 June 2009

Assented to 17 June 2009

Coming into force: 17 June 2009, except sections 1 to 3, 5, 6, 8 to 32, 34 to 46, 48 to 58, 60, 62, 63, 65 to 75, 77, 79 to 113 and 115 to 135, which come into force on the date or dates to be set by the Government

- 2009-09-28: ss. 1-3, 5, 8-32, 34-46, 52-58, 60, 62, 63, 65-75, 77, 79-104, 106-112, 115, 117-135
O. C. 961-2009
G. O., 2009, Part 2, p. 3265, 3266

Legislation amended:

Civil Code of Québec (1991, chapter 64)

Act respecting prearranged funeral services and sepultures (R.S.Q., chapter A-23.001)

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

Real Estate Brokerage Act (R.S.Q., chapter C-73.1)

Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2)

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

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

Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)

Securities Act (R.S.Q., chapter V-1.1)

Act respecting the Agence nationale d'encadrement du secteur financier (2002, chapter 45)

Act to amend the Securities Act and other legislative provisions (2006, chapter 50)

Real Estate Brokerage Act (2008, chapter 9)

Derivatives Act (2008, chapter 24)

Regulation amended:

Securities Regulation

Explanatory notes

The purpose of this Act is to harmonize Québec's legislation with that of the other Canadian provinces and territories by transferring the provisions concerning the securities sector out of the Act respecting the distribution of financial products and services and integrating them into the Securities Act.

(Cont'd on next page)

Explanatory notes (Cont'd)

To that end, this Act amends the provisions of the Securities Act on securities dealer and adviser registration to add requirements that apply specifically to mutual fund dealers, scholarship plan dealers and their representatives.

It also requires any person who wishes to act as an investment fund manager to be registered as such under the Securities Act. It imposes the same obligation on the chief compliance officer or ultimate designated person of a registered dealer, adviser or investment fund manager.

This Act then amends the Act respecting the distribution of financial products and services to strike out the provisions relating to the securities industry. It provides, however, that the provisions concerning the Fonds d'indemnisation des services financiers and the Chambre de la sécurité financière, including those concerning the latter's discipline committee, continue to apply to persons in the securities industry who used to be governed by the Act respecting the distribution of financial products and services and are now to be governed by the Securities Act.

It also lifts the prohibition on selling funeral insurance set out in the Civil Code and makes the required amendments to the Act respecting prearranged funeral services and sepultures and the Act respecting the distribution of financial products and services.

Lastly, this Act contains other consequential amendments and transitional provisions.



Chapter 25

AN ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 17 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 4.1 of the Securities Act (R.S.Q., chapter V-1.1) is repealed.

2. Section 5 of the Act is amended

(1) by replacing the definitions of “adviser” and “dealer” by the following definitions:

““adviser” means a person engaging in or holding themselves out as engaging in the business of advising another with respect to investment in or the purchase or sale of securities, or the business of managing a securities portfolio;

““dealer” means a person engaging in or holding themselves out as engaging in the business of

(1) trading in securities as principal or agent;

(2) distributing a security for their own account or for another’s account; or

(3) any act, advertisement, solicitation, conduct or negotiation directly or indirectly in furtherance of an activity described in paragraph 1 or 2;”;

(2) by striking out the definition of “solicitation”;

(3) by inserting the following definition after the definition of “investment fund”:

““investment fund manager” means a person who directs the business, operations and affairs of an investment fund;”.

3. The Act is amended by inserting the following section after section 5.5:

“5.6. In this Act, the expressions “mutual fund dealer” and “scholarship plan dealer” have the meaning assigned to them by regulation.”

4. Section 6 of the Act is amended by replacing “its observance” in the first paragraph by “their observance”.

5. Section 29 of the Act is amended by striking out “en valeurs” in the first paragraph in the French text.

6. The heading of Division V of Chapter I of Title II of the Act is amended by inserting “AND RIGHT OF CANCELLATION,” after “RIGHT OF RESCISSION”.

7. The heading of Division VI of Chapter I of Title II of the Act is repealed.

8. Section 38 of the Act is replaced by the following section:

“**38.** The Authority may order that a distribution cease in the cases prescribed in section 15 or if it is in the public interest to do so.”

9. Sections 94, 95, 98 and 100 of the Act are amended by replacing “senior executives” wherever it appears by “officers”.

10. Sections 109.1 to 109.4 of the Act are repealed.

11. The heading of Title V of the Act is replaced by the following heading:

“REGISTRATION”.

12. The heading of Chapter I of Title V of the Act is replaced by the following heading:

“GENERAL PROVISIONS”.

13. Section 148 of the Act is replaced by the following section:

“**148.** No person may act as a dealer, adviser or investment fund manager unless the person is registered as such.”

14. The Act is amended by inserting the following sections after section 148.1:

“**148.2.** The first paragraph of section 77 and the second paragraph of section 81 of the Act respecting the distribution of financial products and services (chapter D-9.2) apply, with the necessary modifications, to dealers registered as mutual fund dealers or scholarship plan dealers.

“**148.3.** Despite sections 23 and 24 of the Deposit Insurance Act (chapter A-26), a dealer registered as a mutual fund dealer or scholarship plan dealer may receive deposits on behalf of a deposit institution through the dealer’s representative. No cash deposit may be received by such a representative.

All deposits so received must be deposited with the deposit institution on whose behalf the dealer is acting.”

15. Section 149 of the Act is amended

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

“**149.** A natural person may not act as a dealer or adviser for the account of a person subject to registration under section 148, unless the natural person is registered as a representative of that person.

The chief compliance officer or ultimate designated person of a person registered under section 148 must be registered as such. The chief compliance officer or ultimate designated person shall perform the functions prescribed by regulation.”;

(2) by replacing “a dealer acting as principal or agent” in the second paragraph by “an investment dealer, within the meaning assigned by regulation,”;

(3) by replacing “carry on business as such and be employed by a” in that paragraph by “act as a representative in a financial institution’s place of business in Québec and be employed by the”;

(4) by replacing “group savings” in that paragraph by “mutual funds”.

16. The Act is amended by inserting the following sections after section 149:

“**149.1.** A representative of a mutual fund dealer or a representative of a scholarship plan dealer may, on the conditions prescribed by regulation, distribute shares, other than qualifying shares, issued by a financial services cooperative governed by the Act respecting financial services cooperatives (chapter C-67.3) that are not exempted from the application of Titles II to VIII.

“**149.2.** Titles V to VI of the Act respecting the distribution of financial products and services (chapter D-9.2) apply to representatives of a mutual fund dealer and representatives of a scholarship plan dealer.”

17. The Act is amended by inserting the following section after section 151:

“**151.0.1.** The Authority may revoke, suspend or impose restrictions or conditions on a registration if

(1) the representative, chief compliance officer or ultimate designated person has made an assignment of property or been placed under a receiving order pursuant to the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3);

(2) the representative, chief compliance officer or ultimate designated person has been convicted by a court inside or outside Canada of an act or offence which, in the opinion of the Authority, is related to the activity of the representative, chief compliance officer or ultimate designated person, or has pleaded guilty to such an act or offence;

(3) the representative, chief compliance officer or ultimate designated person has been assigned a tutor, curator or adviser; or

(4) the registration or right to transact business has been revoked or suspended, or restrictions or conditions have been imposed on the registration or right to transact business, by the discipline committee of the Chambre de la sécurité financière established under section 284 of the Act respecting the distribution of financial products and services (chapter D-9.2) or by a body in or outside Québec that is responsible for supervising and monitoring persons authorized to act as representatives, chief compliance officers or ultimate designated persons.

As well, the Authority may suspend the registration of a representative of a mutual fund dealer or a representative of a scholarship plan dealer if the representative fails to comply with the liability insurance requirements prescribed by regulation or the compulsory professional development requirements set out in the Act respecting the distribution of financial products and services.”

18. The Act is amended by inserting the following section after section 151.4:

“**151.5.** The Authority may order a dealer, adviser or investment fund manager to direct an auditor, at the dealer’s, adviser’s or investment fund manager’s expense, to conduct any audit or review required by the Authority and deliver the audit or review to the Authority as soon as practicable.”

19. Section 152 of the Act is amended by replacing “where the protection of investors requires it” by “if it is in the public interest to do so”.

20. The Act is amended by inserting the following section after section 152:

“**152.1.** Despite section 318, the Authority shall suspend or, if the offence is not a first offence, may revoke the registration of a mutual fund dealer or scholarship plan dealer if the dealer fails to maintain liability insurance as prescribed by regulation.

The Authority may also suspend or, if the offence is not a first offence, revoke the registration of a mutual fund dealer or scholarship plan dealer if a representative of the dealer, other than an employee, fails to maintain liability insurance as prescribed by regulation.”

21. Section 158 of the Act is amended

(1) by replacing “or adviser” in the first paragraph by “, adviser or investment fund manager”;

(2) by striking out the second paragraph.

22. Section 159 of the Act is amended by replacing “no change may be made unless the Authority approves or does not object within 30 days of receiving notice of the proposed change” in the second paragraph by “a change may be made only if the Authority agrees, or does not object, within the time and in the form prescribed by regulation”.

23. The Act is amended by inserting the following section after section 159:

“**159.0.1.** The Authority may determine by regulation, in the case of a dealer, adviser or investment fund manager, which natural persons must disclose the information and documents prescribed by regulation to the Authority.”

24. The heading of Chapter IV of Title V of the Act is replaced by the following heading:

“OBLIGATIONS OF REGISTRANTS”.

25. The Act is amended by inserting the following sections before section 160:

“**159.1.** An investment fund manager shall provide any disclosure required of an investment fund under this Act or the regulations.

“**159.2.** An investment fund manager shall, in the exercise of its functions, comply with the obligations set out in its constituting document, its by-laws and the law, and act within the limits of the powers conferred on it.

“**159.3.** An investment fund manager shall, in the best interests of the fund and its beneficiaries or in the interest of the fulfilment of its purpose, exercise prudence, diligence and skill, and discharge its functions loyally, honestly and in good faith.”

26. Section 160 of the Act is replaced by the following section:

“**160.** All persons registered as dealers, advisers or representatives are required to deal fairly, honestly, loyally and in good faith with their clients.”

27. Section 160.1 of the Act is amended by replacing “registrants” by “all persons registered as dealers, advisers or representatives”.

28. Section 160.2 of the Act, enacted by section 15 of chapter 37 of the statutes of 2004 and amended by section 111 of chapter 50 of the statutes of 2006, is again amended by striking out “en valeurs” in the French text.

29. Sections 160.3 to 163.1 of the Act are repealed.

30. Section 166 of the Act is replaced by the following section:

“166. A registrant must make the statements prescribed by regulation concerning existing conflicts of interest and conflicts the registrant, acting reasonably, would expect to arise between the registrant and the registrant’s clients.”

31. Section 168.1.1 of the Act is amended by striking out “securities”.

32. Sections 168.1.2 to 168.1.4 of the Act are amended by striking out “securities”.

33. Section 187 of the Act, amended by section 56 of chapter 50 of the statutes of 2006, is again amended by adding the following paragraph:

“In the case described in subparagraph 1 of the first paragraph, the insider may not trade in the securities if the other party to the transaction is the reporting issuer and the transaction is not necessary in the course of the issuer’s business.”

34. Sections 190 and 191 of the Act are amended by replacing “is a portfolio manager” by “manages a portfolio”.

35. The Act is amended by inserting the following section after section 192:

“192.1. No person shall represent that the person is registered under this Act unless the representation is true and the person specifies the category of registration.”

36. Section 193 of the Act is amended by striking out “en valeurs” in the French text.

37. Section 195.1 of the Act is amended by striking out “en valeurs” in the French text.

38. Section 201 of the Act is repealed.

39. Section 266 of the Act is amended by replacing “carrying on business as an adviser” by “acting as an adviser or as an investment fund manager”.

40. Section 273.3 of the Act is amended by inserting “, dealer, adviser or investment fund manager” after “issuer” in the first paragraph.

41. Section 297.5 of the Act is repealed.

42. Section 307.2 of the Act, amended by section 217 of chapter 24 of the statutes of 2008, is again amended by replacing paragraph 3 by the following paragraph:

“(3) the powers and functions provided for in Titles V to VI of the Act respecting the distribution of financial products and services (chapter D-9.2);”.

43. Section 308.2.1 of the Act, amended by section 218 of chapter 24 of the statutes of 2008, is again amended by replacing “, the Act respecting the distribution of financial products and services or a regulation made under that Title or Act” in paragraph 2 by “or a regulation under that Title”.

44. Section 331 of the Act, amended by section 169 of chapter 7 of the statutes of 2006, is again amended by striking out subparagraph 7 of the first paragraph.

45. Section 331.1 of the Act, amended by section 225 of chapter 24 of the statutes of 2008, is again amended

(1) by inserting the following paragraphs after paragraph 6.1:

“(6.1.1) determine conditions relating to the right of rescission provided for in section 30;

“(6.1.2) provide for a right to cancel the subscription or purchase of securities during a distribution, and determine conditions relating to that right;”;

(2) by replacing “securities dealers and advisers” in paragraph 9 by “dealers, advisers, investment fund managers”;

(3) by adding “, particularly the requirements that must be met by an accounting firm and the notices it must file with the Authority and the audit committee of such a person” at the end of paragraph 19.1;

(4) by inserting the following paragraphs after paragraph 27:

“(27.0.1) determine the natural persons referred to in section 159.0.1;

“(27.0.2) determine the information and documents that must be disclosed under section 159.0.1;”;

(5) by striking out paragraph 27.1;

(6) by replacing “pour l’application de la législation en valeurs mobilières du Québec, notamment lorsqu’elle est reconnue” in the French text of paragraph 33.7 by “ou autorisée à exercer une activité pour l’application de la législation en valeurs mobilières du Québec, notamment lorsqu’elle est reconnue ou autorisée”;

(7) by inserting “or authorized” after both occurrences of “recognized” in paragraph 33.7.

46. Section 332 of the Act is amended by striking out “securities” in paragraph 3.

47. Section 352 of the Act is amended

(1) by replacing “, within the following fifteen days, be tabled before the National Assembly if it is sitting or, if it is not, be filed with the President of the Assembly” in the second paragraph by “be tabled in the National Assembly within the following 15 days if it is sitting or, if it is not, within 15 days of resumption”;

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

“Within one year after the report is tabled, the competent committee of the National Assembly shall examine the advisability of maintaining this Act in force or amending it, and shall hear submissions by interested persons and bodies.”

AMENDING PROVISIONS

CIVIL CODE OF QUÉBEC

48. The Civil Code of Québec (1991, chapter 64) is amended by inserting the following article after article 2441:

“**2441.1.** A funeral insurance contract is a contract whereby an insurer undertakes, for a premium, to make a payment, upon the death of the insured, to a funeral director holding a permit under the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation and the disposal of human bodies, in order to cover all or part of the funeral expenses agreed on in a prearranged funeral services contract or prepurchased sepulture contract.

If the payment due by the insurer exceeds the funeral costs actually incurred by the funeral director, the surplus is paid to the person designated in the insurance contract as the beneficiary of such surplus or, if there is no such person, to the succession of the insured.

The insurer must see to it that the payment made under the insurance contract is actually used to cover the funeral expenses agreed on.

Annulment, resolution or rescission of the prearranged funeral services contract or prepurchased sepulture contract does not entail the rescission of the funeral insurance contract.”

49. Article 2442 of the Code, amended by section 161 of chapter 45 of the statutes of 2002 and by section 90 of chapter 37 of the statutes of 2004, is again amended

(1) by replacing “A contract of insurance for funeral expenses” at the beginning of the first paragraph by “Any funeral insurance contract” and by adding “if it does not meet the conditions set out in article 2441.1” at the end of that paragraph;

(2) by striking out “, for a premium paid in a single payment or by instalments,” in that paragraph;

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

“Only the persons who paid the premium or the Autorité des marchés financiers acting on their behalf may ask for the contract to be annulled.”

ACT RESPECTING PREARRANGED FUNERAL SERVICES AND SEPULTURES

50. Section 2 of the Act respecting prearranged funeral services and sepultures (R.S.Q., chapter A-23.001) is amended by inserting “or a guarantee of payment under the terms of a funeral insurance contract” at the end of the second and fourth paragraphs.

51. Section 17 of the Act is amended by adding the following paragraph:

“However, no penalty is payable on the part of the price of the contract whose payment is guaranteed under the terms of a funeral insurance contract.”

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

52. Section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended by striking out “en valeurs” in the definitions of “conseiller” and “courtier” in the French text.

REAL ESTATE BROKERAGE ACT

53. Section 20 of the Real Estate Brokerage Act (R.S.Q., chapter C-73.1) is amended by striking out “in securities” wherever it appears.

ACT RESPECTING THE DISTRIBUTION OF FINANCIAL PRODUCTS AND SERVICES

54. Section 1 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2) is amended by striking out “a securities representative,”.

55. Section 9 of the Act is repealed.

56. Section 12 of the Act is amended by striking out “or mutual fund” and “, shares or units in mutual funds or units in scholarship plans” in the second paragraph.

57. Section 13 of the Act is amended by striking out the following in the second paragraph:

“– group savings plan brokerage;

“– investment contract brokerage;

“– scholarship plan brokerage”.

58. Section 14 of the Act is amended

(1) by striking out “other than a securities representative” in the first paragraph;

(2) by striking out the third paragraph.

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

“20.1. The Authority may determine by regulation other circumstances in which a client may rescind an insurance or annuity contract drawn up by an insurer as well as any subscription to such a contract, and circumstances in which a client may cancel such a contract or subscription, and the conditions and procedure applicable to such a rescission or cancellation.”

60. Division III of Chapter II of Title I of the Act, comprising sections 51 to 55, is repealed.

61. Section 59 of the Act is amended by inserting “who is registered as a representative in accordance with Title V of the Securities Act (chapter V-1.1),” after “order” in the third paragraph.

62. Section 72 of the Act is amended by replacing “securities dealers or securities advisers” after the last dash in the second paragraph by “dealers or advisers”.

63. Section 79 of the Act is amended by striking out the second paragraph.

64. Section 83 of the Act is amended by replacing the second paragraph by the following paragraphs:

“Despite sections 115, 117, 119, 121, 122 and 124, the Authority shall suspend or, if the offence is not a first offence, may cancel the registration of a firm if the firm ceases to maintain such insurance or fails to pay the set premium.

It may also suspend or, if the offence is not a first offence, cancel the registration of a firm if a representative of the firm, other than an employee, is not covered by liability insurance or has failed to pay the set premium.”

65. Section 95 of the Act is amended

(1) by striking out “or securities representative” in the first paragraph;

(2) by replacing “il agit” in the second paragraph in the French text by “le cabinet agit”.

66. Section 96 of the Act is amended by striking out “or securities representative”.

67. Sections 98 and 99 of the Act are repealed.

68. The Act is amended by inserting the following section before section 115:

“**114.1.** The Authority may order a firm to direct an auditor, at the firm’s expense, to conduct any audit or review required by the Authority and deliver the audit or review to the Authority as soon as practicable.”

69. Section 128 of the Act is amended

(1) by striking out “, other than a securities sector,” in the first paragraph;

(2) by striking out “, other than a securities sector,” in the second paragraph.

70. Section 146 of the Act is amended by inserting “114.1,” after “106 to 113,” in the first and second paragraphs.

71. Section 201 of the Act is repealed.

72. Section 202.1 of the Act is amended

(1) by replacing “determine,” in the introductory sentence by “, for each sector, determine”;

(2) by striking out “, other than securities representatives, of each sector or class of sector” in paragraph 1;

(3) by replacing “of each sector or class of sector other than financial planning” in paragraph 2 by “other than financial planners”.

73. Section 206 of the Act is amended by striking out “or securities representative”.

74. Section 207 of the Act is amended by replacing “sections 26 and 53” by “section 26”.

75. Sections 214 and 217.1 of the Act are repealed.

76. Section 218 of the Act is amended

(1) by replacing “a criminal act or indictable” in subparagraph 2 of the first paragraph by “an act or”;

(2) by striking out “the certificate holder” in the introductory sentence of the first paragraph, by inserting “the certificate holder” at the beginning of subparagraphs 1, 2 and 3 of that paragraph and by inserting the following subparagraph after subparagraph 2 of that paragraph:

“(2.1) the certificate or the certificate holder’s right to transact business has been cancelled or suspended, or restrictions or conditions have been imposed on it, by the discipline committee or by a body in Québec or another province or state that is responsible for supervising and monitoring persons acting as representatives;”;

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

“(4) the certificate holder no longer complies with an obligation prescribed by this Act or the regulations for the issue or renewal of the certificate.”;

(4) by adding “or the liability insurance requirements prescribed by regulation” at the end of the second paragraph.

77. Section 219 of the Act is amended

(1) by striking out “, in a sector referred to in the second paragraph of section 13,” in subparagraph 1 of the first paragraph;

(2) by striking out the second paragraph.

78. Section 220 of the Act is amended by replacing “a certificate” by “or to renew a certificate, or impose conditions or restrictions on a certificate,”.

79. Section 223 of the Act is amended by replacing “acting through a securities representative” in paragraph 13.1 by “, an independent representative or an independent partnership”.

80. Sections 224.1, 227, 228.1 and 228.2 of the Act are repealed.

81. Section 258 of the Act is amended by replacing “or an independent partnership” in the second paragraph by “, an independent partnership or a mutual fund dealer or scholarship plan dealer registered in accordance with Title V of the Securities Act (chapter V-1.1)”.

82. Section 258.1 of the Act is amended by striking out “by firms, independent representatives or independent partnerships”.

83. Section 278 of the Act is amended by replacing “and independent partnership” at the end of the first paragraph by “, independent partnership and mutual fund dealer or scholarship plan dealer registered in accordance with Title V of the Securities Act (chapter V-1.1)”.

84. The Act is amended by inserting the following section after the heading of Title V:

“283.1. In this Title, the terms “mutual fund dealer representative” and “scholarship plan dealer representative” mean a person registered as such in accordance with Title V of the Securities Act (chapter V-1.1).

Furthermore, unless the context indicates otherwise, the term “representative” includes a person registered as a mutual fund dealer representative or as a scholarship plan dealer representative.”

85. Section 289 of the Act is amended

(1) by replacing “securities representatives” in the first paragraph by “mutual fund dealer representatives, scholarship plan dealer representatives”;

(2) by replacing “group savings plan representatives, one member by investment contract representatives and scholarship plan representatives” in the second paragraph by “mutual fund dealer representatives, one member by scholarship plan dealer representatives”.

86. Section 294 of the Act is amended by replacing “investment contract representatives, scholarship plan representatives” by “scholarship plan dealer representatives”.

87. Section 296 of the Act is amended by replacing “securities representatives” by “mutual fund dealer representatives and scholarship plan dealer representatives”.

88. Section 312 of the Act is amended by adding “, except the power provided for in paragraph 1 of that section in respect of mutual fund dealer representatives and scholarship plan dealer representatives” at the end of the fourth paragraph.

89. Section 319 of the Act is amended by replacing “of ethics applicable to each securities sector and class of sectors” by “concerning the activities of mutual fund dealer representatives and scholarship plan dealer representatives”.

90. Section 320.3 of the Act is amended

(1) by replacing “representative’s certificate of the member” in the first paragraph by “member’s representative’s certificate or registration”;

(2) by replacing “of the member having failed” in the second paragraph by “or registration if the member has failed”;

(3) by inserting “or the registration” after “that the certificate” in that paragraph.

91. Section 320.4 of the Act is amended

(1) by inserting “or registration as a representative” after “representative’s certificate” in the first paragraph and by inserting “or the registration” after “the certificate” in that paragraph;

(2) by inserting “or reinstate the member’s registration” after “representative’s certificate to the member” in the second paragraph and by inserting “or the member’s registration being reinstated” after “issued to the member” in that paragraph.

92. Section 329 of the Act is amended by replacing “or the regulations” by “, the Securities Act (chapter V-1.1) or the regulations under either of those Acts”.

93. Section 330 of the Act is amended by replacing “and securities representatives” in the first paragraph by “, mutual fund dealer representatives and scholarship plan dealer representatives”.

94. Section 336 of the Act is amended by adding “and, with the necessary modifications, to a complaint against a mutual fund dealer representative or a scholarship plan dealer representative” at the end of the first paragraph.

95. Section 337 of the Act is amended by replacing “and independent partnerships” by “, independent partnerships and mutual fund dealers and scholarship plan dealers registered in accordance with Title V of the Securities Act (chapter V-1.1)”.

96. Section 338 of the Act is amended by replacing “or independent partnership” by “, an independent partnership or a mutual fund dealer or scholarship plan dealer registered in accordance with Title V of the Securities Act (chapter V-1.1)”.

97. Section 340 of the Act is amended

(1) by replacing “or independent partnership” in subparagraph 1 of the first paragraph by “, independent partnership or mutual fund dealer or scholarship plan dealer registered in accordance with Title V of the Securities Act (chapter V-1.1)”;

(2) by replacing “or independent partnership” in subparagraph 2 of the first paragraph by “, independent partnership or mutual fund dealer or scholarship plan dealer registered in accordance with Title V of the Securities Act”.

98. Section 346 of the Act is amended by replacing “is not the holder of a certificate issued by the Authority” by “is no longer the holder of a certificate issued by the Authority or no longer registered with the Authority as a mutual fund representative or a scholarship plan representative” and by adding “or was so registered” at the end.

99. The Act is amended by inserting the following section after the heading of Title VI:

“351.3.1. In this Title, the terms “mutual fund dealer representative” and “scholarship plan dealer representative” mean a person registered as such in accordance with Title V of the Securities Act (chapter V-1.1).

Furthermore, unless the context indicates otherwise, the term “representative” includes a person registered as a mutual fund dealer representative or a scholarship plan dealer representative.”

100. Section 353 of the Act is amended by replacing “or the regulations” by “, the Securities Act (chapter V-1.1) or a regulation under either of those Acts”.

101. Section 354 of the Act is amended

- (1) by striking out “, securities representatives” in the first paragraph;
- (2) by inserting the following paragraph after the first paragraph:

“That discipline committee shall also decide all complaints filed against mutual fund dealer representatives and scholarship plan dealer representatives registered in accordance with Title V of the Securities Act (chapter V-1.1).”

102. Section 359 of the Act is amended

- (1) by replacing “pratique” in the French text by “pratiquent”;
- (2) by inserting “as well as for mutual fund dealer representatives and scholarship plan dealer representatives registered in accordance with Title V of the Securities Act (chapter V-1.1),” after “activities”.

103. Section 360 of the Act is amended by inserting “or a mutual fund dealer or scholarship plan dealer registered in accordance with Title V of the Securities Act (chapter V-1.1)” after “firm”.

104. Section 361 of the Act is amended by inserting “or a mutual fund dealer or scholarship plan dealer registered in accordance with Title V of the Securities Act (chapter V-1.1)” after “firm” in the first paragraph.

105. Section 424 of the Act is amended by adding the following paragraph at the end:

“(4) funeral insurance.”

106. The Act is amended

(1) by replacing all occurrences of “cancel”, “cancelled”, “cancellation” and “cancels” in sections 19 to 22, 50 and 440 to 443 by “rescind”, “rescinded”, “rescission” and “rescinds”, respectively;

(2) by replacing all occurrences of “termination”, “terminates” and “terminate” in sections 21, 22, 442 and 443 by “cancellation”, “cancels” and “cancel”, respectively.

TAXATION ACT

107. Section 965.55 of the Taxation Act (R.S.Q., chapter I-3) is amended by striking out “en valeurs” in the definition of “courtier” in the first paragraph in the French text.

ACT RESPECTING LABOUR STANDARDS

108. Section 77 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by striking out “en valeurs” in subparagraph 4 of the first paragraph in the French text.

ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

109. Section 125 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) is amended by inserting “mobilières” after “en valeurs” in paragraph 2 in the French text.

110. Section 170 of the Act is amended by inserting “mobilières” after “en valeurs” in subparagraph 5 of the first paragraph in the French text.

111. Section 208 of the Act is amended by inserting “mobilières” after “en valeurs” in the second paragraph in the French text.

112. Section 218 of the Act is amended by inserting “mobilières” after “en valeurs” in paragraph 5 in the French text.

ACT RESPECTING THE AGENCE NATIONALE D'ENCADREMENT
DU SECTEUR FINANCIER

113. Sections 384, 390 and 416 of the Act respecting the Agence nationale d'encadrement du secteur financier (2002, chapter 45) are repealed.

ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE
PROVISIONS

114. Section 22 of the Act to amend the Securities Act and other legislative provisions (2006, chapter 50) is replaced by the following section:

“22. Sections 30 to 32 of the Act are replaced by the following sections:

“30. The subscription or purchase of securities during a distribution may be rescinded or cancelled in accordance with the conditions determined by regulation.

“31. Conditions relating to the duration or extension of a distribution and the right to rescind or cancel the subscription or purchase of securities are determined by regulation.””

115. Section 108 of the Act is amended by replacing paragraph 6.2 in paragraph 5 by the following paragraph:

“(6.2) determine conditions relating to the duration or extension of a distribution;”.

REAL ESTATE BROKERAGE ACT

116. Section 145 of the Real Estate Brokerage Act (2008, chapter 9) is amended by adding the following paragraph:

“However, if a complaint, including any preliminary exception, has not yet begun to be heard on or before (*insert the date preceding the date of coming into force of section 93*), it is heard by, and in accordance with the operating rules of, the discipline committee appointed under this Act.”

DERIVATIVES ACT

117. Section 22 of the Derivatives Act (2008, chapter 24) is amended by replacing “the regulation” in the second sentence of the first paragraph by “this Act”.

118. Section 56 of the Act is amended by replacing the second paragraph by the following paragraphs:

“The chief compliance officer or ultimate designated person of a person registered under section 54 must be registered as such. The chief compliance officer or ultimate designated person performs the functions prescribed by regulation.

Subject to such remunerated activities as are permitted by a government regulation under this Act, the representative of a dealer may not concurrently act as a representative in a financial institution’s place of business in Québec and be employed by the financial institution.”

119. Section 70 of the Act is amended by replacing “the qualification information submitted to the Authority by that person” in the second paragraph by “the information prescribed by regulation”.

120. The Act is amended by inserting the following section after section 78:

“**78.1.** The Authority may determine by regulation, in the case of a dealer or an adviser, which natural persons must disclose the information and documents prescribed by regulation to the Authority.”

121. The Act is amended by inserting the following section after section 80:

“**80.1.** The Authority may revoke, suspend or impose restrictions or conditions on a registration if

(1) the representative, chief compliance officer or ultimate designated person has made an assignment of property or been placed under a receiving order pursuant to the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3);

(2) the representative, chief compliance officer or ultimate designated person has been convicted by a court inside or outside Canada of an act or offence which, in the opinion of the Authority, is related to the activity of representative, chief compliance officer or ultimate designated person, or has pleaded guilty to such an act or offence;

(3) the representative, chief compliance officer or ultimate designated person has been assigned a tutor, curator or adviser; or

(4) the registration has been revoked or suspended, or restrictions or conditions have been imposed on the registration, by a body in or outside Québec that is responsible for supervising and monitoring persons authorized to act as representatives, chief compliance officers or ultimate designated persons.”

122. The Act is amended by inserting the following section after section 115:

“**115.1.** The Authority may order a dealer or adviser to direct an auditor, at the dealer’s or adviser’s expense, to conduct any audit or review required by the Authority and deliver the audit or review to the Authority as soon as practicable.”

123. Section 175 of the Act is amended by inserting the following subparagraphs after subparagraph 20 of the first paragraph:

“(20.1) determine the natural persons referred to in section 78.1;

“(20.2) determine the information and documents that must be disclosed under section 78.1;”.

124. Section 239 of the Act is amended

(1) by replacing “submitted to the President of the National Assembly if the Assembly is not sitting” in the second paragraph by “, if the Assembly is not sitting, within 15 days of resumption”;

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

“Within one year after the report is tabled, the competent committee of the National Assembly examines the advisability of maintaining this Act in force or amending it, and hears submissions by interested persons and bodies.”

TRANSITIONAL AND FINAL PROVISIONS

125. Section 271.5 of the Securities Regulation, enacted by Order in Council 660-83 dated 30 March 1983 (1983, G.O. 2, 1269), is amended

(1) by inserting “, an investment fund manager” after “an adviser” in the first paragraph;

(2) by replacing “or as an adviser, \$1,500, except in the case of an independent trader” in subparagraph 1 of the first paragraph by “, as an adviser or as an investment fund manager, \$1,500, except in the case of a mutual fund dealer or a scholarship plan dealer”;

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

“(1.1) at the time of an application for registration as a mutual fund dealer or a scholarship plan dealer, \$50;”;

(4) in subparagraph 2 of the first paragraph,

(a) by replacing “a dealer with an unrestricted practice or of a discount broker” in subparagraph *b* by “an investment dealer”;

(b) by replacing “except a discount broker” in subparagraph *c* by “or an exempt market dealer”;

(c) by inserting the following subparagraph after subparagraph *c*:

“(d) of a mutual fund dealer or a scholarship plan dealer, \$190;”;

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

“(2.1) at the time of an application for registration as chief compliance officer or ultimate designated person:

- (a) of an investment dealer, an adviser or an investment fund manager, \$375;
- (b) of a restricted dealer or an exempt market dealer, \$300;
- (c) of a mutual fund dealer or a scholarship plan dealer, \$190;”;

(6) by replacing “a dealer with an unrestricted practice or of a discount broker” in subparagraphs 3 and 3.1 of the first paragraph by “an investment dealer”;

(7) by replacing “with the exception of a discount broker and of an independent trader” in subparagraph 4 of the first paragraph by “or an exempt market dealer”;

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

“(4.1) on December 31 of each year, in the case of a mutual fund dealer or a scholarship plan dealer, \$160 for each representative registered at the end of the financial year, excluding representatives who ceased their activity;”;

(9) by inserting the following subparagraph after subparagraph 5 of the first paragraph:

“(5.1) on December 31 of each year, in the case of an investment fund manager, \$1,500;”;

(10) by replacing subparagraph 6 of the first paragraph by the following subparagraph:

“(6) at the time of the filing of Form 33-109F4 of Regulation 33-109 Respecting Registration Information, approved by Ministerial Order 2007-05 dated July 11, 2007, by or on behalf of a permitted individual, as defined in that Regulation, with the exception of an individual who beneficially owns, directly or indirectly, or exercises control or direction over, 10% or more of the voting securities:

(a) \$375 for a natural person who acts on behalf of an investment dealer, except if the dealer is a member of a self-regulatory organization to which the Authority has delegated the approval of permitted individuals;

(b) \$300 for a natural person who acts on behalf of a restricted dealer or an exempt market dealer;

(c) \$375 for a natural person who acts on behalf of an adviser or an investment fund manager;”;

(11) by striking out subparagraph 7 of the first paragraph;

(12) by replacing subparagraph 9 of the first paragraph by the following subparagraph:

“(9) at the time of the reinstatement of the registration of a representative of an exempt market dealer, a representative of a restricted dealer or a representative of an adviser in accordance with section 2.3 of Regulation 33-109 Respecting Registration Information, \$50;”;

(13) by striking out subparagraph 10 of the first paragraph;

(14) by replacing subparagraph 11 of the first paragraph by the following subparagraph:

“(11) at the time of the filing of a notice relating to the acquisition of a registrant’s securities or assets under Regulation 31-103 Respecting Registration Information approved by Ministerial Order 2009-04 dated September 9, 2009, \$500, except in the case of a mutual fund dealer and a scholarship plan dealer.”

126. A natural person who, on 27 September 2009, held a certificate issued by the Autorité des marchés financiers under section 12 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2) to act in the group savings plan brokerage sector, the scholarship plan brokerage sector or the investment contract brokerage sector is deemed to be registered in accordance with Title V of the Securities Act (R.S.Q., chapter V-1.1) in the category of mutual fund dealer representative, scholarship plan dealer representative or restricted dealer representative, as the case may be.

127. A legal person who, on 27 September 2009, was registered under section 71 of the Act respecting the distribution of financial products and services as a firm in the group savings plan brokerage sector, the scholarship plan brokerage sector or the investment contract brokerage sector is deemed to be registered in accordance with Title V of the Securities Act in the category of mutual fund dealer, scholarship plan dealer or restricted dealer, as the case may be.

128. If the certificate or registration of a person referred to in section 126 or 127 was suspended or subject to restrictions or conditions on 27 September 2009, it remains suspended or subject to the same restrictions or conditions.

129. An exemption granted by the Authority under section 228.1 of the Act respecting the distribution of financial products and services before 28 September 2009 is deemed granted under section 263 of the Securities Act.

130. A complaint, disciplinary process or proceeding or any other recourse submitted to, instituted by or exercised or pending before the Authority on 28 September 2009 concerning a representative holding a certificate or a firm registered in a securities sector is continued in accordance with the Act respecting the distribution of financial products and services.

131. The Bureau de décision et de révision en valeurs mobilières may exercise its powers under the Securities Act with respect to a person referred to in section 127 if that person contravened the Act respecting the distribution of financial products and services or a regulation under that Act before 28 September 2009.

132. Sections 76 and 83 of the Act respecting the distribution of financial products and services apply to dealers registered in accordance with Title V of the Securities Act in the category of mutual fund dealer or scholarship plan dealer, until the insurance or guarantee requirements applicable to such dealers are determined in a regulation made under section 331.1 of that Act.

133. Sections 258 and 277 of the Act respecting the distribution of financial products and services apply for the purpose of compensating a victim of fraud, fraudulent tactics or embezzlement perpetrated between 1 October 1999 and 28 September 2009 by a person registered at that time under that Act as a firm in the group savings plan brokerage sector, the scholarship plan brokerage sector or the investment contract brokerage sector.

134. Sections 2 to 6, 8 to 10 and 29 of the Regulation respecting firms, independent representatives and independent partnerships, approved by Order in Council 832-99 dated 7 July 1999 (1999, G.O. 2, 2092), and sections 8 to 11 of the Regulation respecting the trust accounts and financial resources of securities firms, approved by Order in Council 1123-99 dated 29 September 1999 (1999, G.O. 2, 3615), as they read on 27 September 2009, apply, with the necessary modifications, to dealers registered in accordance with Title V of the Securities Act in the category of mutual fund dealer or scholarship plan dealer, until rules equivalent to those prescribed in the sections mentioned above are determined in their respect in a regulation made under section 331.1 of that Act.

135. Section 17 of the Regulation respecting the pursuit of activities as a representative, approved by Order in Council 830-99 dated 7 July 1999 (1999, G.O. 2, 2066), sections 4 and 6 of the Regulation respecting practice in the securities field, approved by Order in Council 1122-99 dated 29 September 1999 (1999, G.O. 2, 3613), and sections 2 to 20 of the Regulation respecting the rules of ethics in the securities sector, approved by Order in Council 161-2001 dated 28 February 2001 (2001, G.O. 2, 1334), as they read on 27 September 2009, apply to mutual fund dealer representatives and scholarship plan dealer representatives registered in accordance with Title V of the Securities Act, until rules equivalent to those prescribed in the sections mentioned above are determined in their respect in a regulation made under section 331.1 of that Act.

136. The Government may, by a regulation made within 12 months after the date of coming into force of this section, enact any transitional measure conducive to the carrying out of this Act.

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).

137. The provisions of this Act come into force on 17 June 2009, except sections 1 to 3, 5, 6, 8 to 32, 34 to 46, 48 to 58, 60, 62, 63, 65 to 75, 77, 79 to 113 and 115 to 135, which come into force on the date or dates to be set by the Government.

2009, chapter 26

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

Bill 45

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs, Regions and Land Occupancy

Introduced 12 May 2009

Passed in principle 28 May 2009

Passed 17 June 2009

Assented to 17 June 2009

Coming into force: 17 June 2009, except

(1) sections 22, 31, 35, 37, 87, 92 and 101, which come into force on 30 June 2009;

(2) sections 61 to 63, which come into force on 1 January 2010;

(3) paragraph 3 of section 80, sections 81 and 89, paragraph 1 of section 91 and sections 93 to 98, which come into force on 4 November 2009; and

(4) section 114, which comes into force on the date to be set by the Government

Legislation amended:

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

Charter of Ville de Longueuil (R.S.Q., chapter C-11.3)

Charter of Ville de Montréal (R.S.Q., chapter C-11.4)

Charter of Ville de Québec (R.S.Q., chapter C-11.5)

Cities and Towns Act (R.S.Q., chapter C-19)

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

Code of Penal Procedure (R.S.Q., chapter C-25.1)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

Act respecting the Commission municipale (R.S.Q., chapter C-35)

Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02)

Municipal Powers Act (R.S.Q., chapter C-47.1)

Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001)

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

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

(Cont'd on next page)

Legislation amended: (Cont'd)

Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01)

Act respecting municipal territorial organization (R.S.Q., chapter O-9)

Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3)

Civil Protection Act (R.S.Q., chapter S-2.3)

Fire Safety Act (R.S.Q., chapter S-3.4)

Act respecting public transit authorities (R.S.Q., chapter S-30.01)

Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)

Act to amend various legislative provisions respecting municipal affairs (2008, chapter 18)

Act to amend the Charter of Ville de Québec (2008, chapter 27)

Orders in Council amended:

Order in Council 1202-2001 dated 10 October 2001

Order in Council 1214-2005 dated 7 December 2005

Explanatory notes

This Act introduces various legislative amendments concerning municipal affairs.

It amends the Act respecting land use planning and development, the Cities and Towns Act, the Municipal Code of Québec, the Municipal Powers Act and the Act respecting the exercise of certain municipal powers in certain urban agglomerations in order to make certain adjustments and introduce greater flexibility into the exercise by the municipalities of the powers granted to them.

This Act changes the rules applicable to the awarding of contracts by municipal bodies to bring them, in particular, into line with the public procurement liberalization agreement between Québec and New Brunswick.

This Act broadens the powers of investigation of the Commission municipale du Québec and amends the Code of Penal Procedure to clarify the rules for recovering certain fines.

It makes certain amendments to the Act respecting municipal taxation, in particular to the rules for limiting the maximum difference between the taxation rates applicable to different classes of immovables and the rules allowing citizens to pay their municipal taxes in instalments. For certain municipalities, it changes the rules for setting a ceiling on the property taxation rates applicable to non-residential immovables.

This Act amends the Act respecting municipal territorial organization in order to allow the Minister, at the request of a local municipality governed by the Cities and Towns Act, to order that it be governed by the Municipal Code of Québec.

It amends the Charter of Ville de Montréal, in particular to facilitate service agreements between the city council and the borough councils. It also makes amendments concerning, in particular, the Société d'habitation et de développement de Montréal and enables the city to levy regulatory duties.

It amends the Act respecting Northern villages and the Kativik Regional Government, in particular to increase the term of office of municipal officers of northern villages from two to three years and to make the position of vice-chairman a full-time position.

(Cont'd on next page)

Explanatory notes (Cont'd)

This Act amends the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation to provide that the Cree Regional Authority may enter into an agreement for the establishment and funding of a local development centre for Cree communities.

Lastly, this Act contains various provisions of a more local or a technical nature concerning Ville de Montréal, Ville de Québec, Ville de Longueuil, the Communauté métropolitaine de Québec, the Act respecting the Pension Plan of Elected Municipal Officers, the Fire Safety Act, the Kativik Regional Government, Municipalité des Îles-de-la-Madeleine, Ville de Chandler, Municipalité d'Adstock and Ville de Clermont.



Chapter 26

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

[Assented to 17 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

- 1.** Section 6 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by replacing “IV or VII to XI” in subparagraphs 1 and 3 of the third paragraph by “IV, VII to XI or XIII”.
- 2.** Section 137.2 of the Act is amended by replacing “VII to XI” in subparagraph 2 of the first paragraph by “VII to XI or XIII”.
- 3.** The Act is amended by inserting the following after section 145.41:

“DIVISION XIII

“RESTRICTIONS ON THE ISSUE OF PERMITS OR CERTIFICATES BY
REASON OF CERTAIN CONSTRAINTS

“**145.42.** The council of a municipality that has an advisory planning committee may, by by-law, in any part of the territory divided for the purposes of subparagraph 16 of the second paragraph of section 113 or subparagraph 4 of the second paragraph of section 115, subordinate the issue of a construction or subdivision permit or a certificate of authorization to the production by the applicant of an expert assessment for the purpose of providing the council with information on the relevance of issuing the permit or certificate and on any conditions on which it should be issued given those constraints.

The by-law identifies the constraints and, on the basis in particular of those constraints and the different types of permit and certificate, determines the types of expert assessment required and what each must contain.

Where such a by-law is in force, the council shall render its decision after receiving the opinion of the advisory planning committee. If, in light of the expert assessment produced by the applicant and the committee’s opinion, the council decides to authorize the issue of the permit or certificate, it may, given the applicable constraints, subordinate the issue to any condition, which may in particular apply to the carrying out of work.

“145.43. Despite sections 120, 121 and 122, on presentation of a certified copy of the resolution under which the council authorizes the issue of the permit or certificate, the officer referred to in any of those sections shall issue the permit or certificate if the conditions set out in that section are satisfied, as well as any other condition that must be satisfied under the resolution no later than the time of issue.

An authenticated copy of the resolution that prescribes conditions for the issue of a permit or a certificate must be joined to the permit or certificate issued.”

4. Section 227 of the Act is amended by inserting “, or in the third paragraph of section 145.42” after “or 165.4.17” in subparagraph *f* of subparagraph 1 of the first paragraph.

CHARTER OF VILLE DE LONGUEUIL

5. Section 54.14 of the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is amended

(1) by striking out “of any other municipality mentioned in section 6 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) and the territory” in the first paragraph;

(2) by striking out the second paragraph.

CHARTER OF VILLE DE MONTRÉAL

6. The Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by inserting the following after section 83.14:

“DIVISION XII

“CONSEIL DES MONTRÉALAISES

“83.15. A Montréal women’s council is hereby established under the name “Conseil des Montréalaises”.

“83.16. The city council shall determine by by-law the number of members constituting the Montréal women’s council, the duties that council must perform, as well as the powers it may exercise.

“83.17. The city council shall appoint the members of the Montréal women’s council and designate from among them a chair and a vice-chair.

The members are chosen from among a pool of women who, in light of their expertise, are likely to help advance the issues that affect Montréal’s women.

A member's term may not be renewed consecutively more than once.

“83.18. Every decision of the city council referred to in sections 83.16 and 83.17 must be made by two-thirds of the votes cast.

“DIVISION XIII

“CONSEIL JEUNESSE DE MONTRÉAL

“83.19. A Montréal youth council is hereby established under the name “Conseil jeunesse de Montréal”.

“83.20. The city council shall determine by by-law the number of members constituting the Montréal youth council, the duties that council must perform, as well as the powers it may exercise.

“83.21. The city council shall appoint the members of the Montréal youth council and designate from among them a chair and a vice-chair.

The members are chosen from among a pool of people who, in light of their expertise, are likely to help advance the issues that affect Montréal's youth.

A member's term may not be renewed consecutively more than once.

“83.22. Every decision of the city council referred to in sections 83.20 and 83.21 must be made by two-thirds of the votes cast.”

7. Section 85 of the Charter is amended by striking out the third paragraph.

8. Section 85.1 of the Charter is amended by striking out the second paragraph.

9. The Charter is amended by inserting the following section after section 86:

“86.1. To ensure good government and the general welfare of the people in the city's territory, the city council must adopt a Montréal charter of rights and responsibilities.

The purpose of the Montréal charter of rights and responsibilities is to define citizens' rights and responsibilities and to frame the city's commitments with respect to democratic, economic, social and cultural life, heritage, recreation, physical activity, sports, the environment, sustainable development, security and municipal services. It may not however serve as the basis for a judicial or jurisdictional remedy nor may it be cited in judicial or jurisdictional proceedings.

Amendments to the charter are made by by-law adopted by two-thirds of the votes cast.”

10. The Charter is amended by inserting the following before Chapter V:

“DIVISION IV

“DUES

“151.13. The city may, in its territory, charge dues to help fund a regulatory regime applicable to a matter under its jurisdiction; in the case of a regulatory regime applicable to a power other than an urban agglomeration power, dues may also be charged with the main goal of fostering the objectives of the regime by influencing citizens’ behaviour.

Revenues from the dues must be paid into a fund established exclusively to receive them and help fund the regime.

“151.14. The decision to charge dues is made by a by-law adopted by the regular city council.

The by-law must

- (1) identify the regulatory regime and its objectives;
- (2) specify to whom the dues are to be charged;
- (3) determine the amount of the dues or a way of determining the amount, including any criteria according to which the amount may vary;
- (4) establish the reserve fund and expressly identify the purposes for which the sums paid into it may be used; and
- (5) state how the dues are to be collected.

The by-law may prescribe collection fees and fees for insufficient funds.

The city sends an authenticated copy of the by-law to the Minister of Municipal Affairs, Regions and Land Occupancy within 15 days after its adoption.

“151.15. The dues may be charged only to a person benefiting from the regulatory regime identified in the by-law or carrying on activities that require regulation.

“151.16. The amount of the dues may not be determined on the basis of an element referred to in subparagraphs 2 to 6 or 8 to 12 of the second paragraph of section 151.8, with the necessary modifications, or on the basis of residency in the city’s territory.

Any criterion according to which the amount of the dues may vary must be justified in relation to the objectives of the regulatory regime.

“151.17. The city may enter into an agreement with another person, including the State, providing for the collection and recovery of dues and the administration and enforcement of the by-law under which dues are charged.

“151.18. The Government may prohibit the collection of dues by the city under section 151.13 or impose restrictions on the city with respect to such collection if it considers that those dues conflict with or duplicate dues that are or may be charged by another public body within the meaning of section 1 of the Act respecting municipal taxation (chapter F-2.1).

The Government may also exempt a person mentioned in paragraphs 1 to 5 of section 151.9 from payment of the dues charged under section 151.13.

The Government’s decision takes effect on the date of its publication in the *Gazette officielle du Québec* or any later date mentioned in the decision.”

11. Section 133 of Schedule C to the Charter is amended

- (1) by striking out “in short-term” in the first sentence of paragraph 5;
- (2) by striking out “on a short-term basis” in the second sentence of that paragraph.

12. Section 224 of Schedule C to the Charter is amended by replacing “body established under this section” in the fourth paragraph by “city”.

13. Section 269 of Schedule C to the Charter is repealed.

14. Schedule D to the Charter is amended by adding the following at the end:

“– Piscine Georges-Vernot”.

CHARTER OF VILLE DE QUÉBEC

15. Section 35.11 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by replacing the second paragraph by the following paragraph:

“Despite the first paragraph, section 123 of that Act applies, with the necessary modifications and subject to sections 35.1 to 35.17 and to the council’s by-laws approved by the enterprise registrar.”

16. Section 31 of Schedule C to the Charter is amended by replacing “at its next meeting, rules on the suspension.” in the first paragraph by “rules on the suspension at its next meeting. In addition, if the suspension concerns an

officer or employee not appointed under the authority of the city council, the report required under either of those paragraphs must be made to the executive committee rather than the city council.”

CITIES AND TOWNS ACT

17. Section 29.5 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by inserting the following paragraph after the first paragraph:

“Despite the Municipal Aid Prohibition Act (chapter I-15), an agreement referred to in the first paragraph may be entered into with the owner of a mobile home park.”

18. Section 99 of the Act is amended by striking out “for short terms” in the second paragraph.

19. Section 107.17 of the Act is amended by replacing “auditor general” wherever it appears in the third paragraph by “chief auditor”.

20. Section 464 of the Act is amended

(1) by adding the following sentence at the end of the fourth paragraph of subparagraph 10 of the first paragraph: “However, the council may exercise the powers provided for in the first and third paragraphs in respect of the members of the council exclusively provided there are officers or employees of the municipality who also benefit from the same type of insurance contract.”;

(2) by inserting the following subparagraph after subparagraph 10 of the first paragraph:

“(10.1) to enable it to participate, for the benefit of its officers and employees or the members of the council, in the type of insurance contract referred to in the first or third paragraph of subparagraph 10 of the first paragraph, for which the policyholder is the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM); such participation may only cover the members of the council provided there are officers or employees of the municipality who also benefit from the same type of insurance contract; the by-law establishes the rules governing the proportion of the premium paid by the municipality.

The council may exercise the powers provided for in the second, fifth and sixth paragraphs of subparagraph 10 of the first paragraph in respect of a by-law passed under this subparagraph, with the necessary modifications.

The rules governing the awarding of contracts by a municipality apply to a contract referred to in the first paragraph taken out with an insurer by the Union or the Federation.

A municipality may also, in accordance with the first and second paragraphs, participate in a contract already taken out with an insurer by the Union or the Federation if such participation was provided for in the call for tenders made by the Union or the Federation and all tenderers are treated equally;”;

(3) by inserting “, 10.1” after “10” in the second paragraph.

21. Section 474 of the Act is amended by adding the following sentence at the end of subsection 1: “However, during a year in which a general election is held in the municipality, the period is extended until 31 January of the following year.”

22. Section 573 of the Act is amended by replacing the third paragraph of subsection 1 by the following paragraph:

“A call for public tenders for a construction, supply or services contract involving an expenditure of \$100,000 or more must be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (2006, chapter 29) and in a newspaper in the territory of the municipality or a publication specialized in the field and sold mainly in Québec.”

23. Section 573.3 of the Act is amended

(1) by striking out “a non-profit agency,” in subparagraph 2 of the first paragraph;

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

“(2.1) whose object is the supply of insurance, equipment, materials or services other than the collection, transport, transfer, recycling or recovery of residual materials and that is entered into with a non-profit agency;”.

HIGHWAY SAFETY CODE

24. Section 648.2 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended by replacing “they have collected respectively and for which” in the first paragraph by “and fees they have respectively collected and for which”.

CODE OF PENAL PROCEDURE

25. Article 363 of the Code of Penal Procedure (R.S.Q., chapter C-25.1) is amended by adding the following paragraph:

“In this division, if the collector has given a notice under article 364, the sums due also include the amount fixed under subparagraph 52 of the first paragraph of section 621 of the Highway Safety Code (chapter C-24.2).”

MUNICIPAL CODE OF QUÉBEC

26. Article 14.3 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by inserting the following paragraph after the first paragraph:

“Despite the Municipal Aid Prohibition Act (chapter I-15), an agreement referred to in the first paragraph may also be entered into with the owner of a mobile home park.”

27. Article 203 of the Code is amended by striking out “for short terms” in the first paragraph.

28. Article 711 of the Code is amended by adding the following sentence at the end of the first paragraph: “However, the council may exercise the powers provided for in the first and third paragraphs of that article in respect of the members of the council exclusively provided there are officers or employees of the municipality who also benefit from the same type of insurance contract.”

29. The Code is amended by inserting the following article after article 711:

“711.0.1. A municipality may, by by-law, participate, for the benefit of its officers and employees or the members of the council, in the type of insurance contract referred to in the first or third paragraph of article 708, for which the policyholder is the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales (FQM). Such participation may only cover the members of the council if there are officers or employees of the municipality who also benefit from the same type of insurance contract. The by-law establishes the rules governing the proportion of the premium paid by the municipality.

The council may exercise the powers provided for in the second and fourth paragraphs of article 708 and the second paragraph of article 711 in respect of a by-law adopted under this article, with the necessary modifications.

The rules governing the awarding of contracts by a municipality apply to a contract referred to in the first paragraph taken out with an insurer by the Union or the Federation.

A municipality may also, in accordance with the first and second paragraphs, participate in a contract already taken out with an insurer by the Union or the Federation if such participation was provided for in the call for tenders made by the Union or the Federation and all tenderers are treated equally.”

30. Article 711.1 of the Code is amended by replacing “and 709” by “, 709, 711 and 711.0.1”.

31. Article 935 of the Code is amended by replacing the third paragraph of subarticle 1 by the following paragraph:

“A call for public tenders for a construction, supply or services contract involving an expenditure of \$100,000 or more must be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (2006, chapter 29) and in a newspaper in the territory of the municipality or a publication specialized in the field and sold mainly in Québec.”

32. Article 938 of the Code is amended

(1) by striking out “a non-profit agency,” in subparagraph 2 of the first paragraph;

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

“(2.1) whose object is the supply of insurance, equipment, materials or services other than the collection, transport, transfer, recycling or recovery of residual materials and that is entered into with a non-profit agency;”.

33. Article 954 of the Code is amended by adding the following sentence at the end of subarticle 1: “However, during a year in which a general election is held in the municipality, the period is extended until 31 January of the following year.”

ACT RESPECTING THE COMMISSION MUNICIPALE

34. Section 22 of the Act respecting the Commission municipale (R.S.Q., chapter C-35) is amended by adding the following paragraph after the fifth paragraph of subsection 1:

“A request by the Minister or the Government under the first or second paragraph may also concern a legal person referred to in section 107.7 of the Cities and Towns Act (chapter C-19) or a municipal body within the meaning of section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) or section 307 of the Act respecting elections and referendums in municipalities (chapter E-2.2).”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

35. Section 108 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by replacing the second paragraph by the following paragraph:

“In the case of a construction, supply or services contract, the call for public tenders must be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (2006, chapter 29) and in a newspaper that is circulated in the territory of the Community or a publication specialized in the field and sold mainly in Québec.”

36. Section 189 of the Act is amended

(1) by striking out “short-term” in the first sentence of paragraph 5;

(2) by striking out “on a short-term basis” in the second sentence of that paragraph.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

37. Section 101 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by replacing the second paragraph by the following paragraph:

“In the case of a construction, supply or services contract, the call for public tenders must be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (2006, chapter 29) and in a newspaper that is circulated in the territory of the Community or a publication specialized in the field and sold mainly in Québec.”

38. Section 151 of the Act is amended by replacing “of Ville de Québec” in the second paragraph by “identified in paragraph 1 of section 4”.

39. Section 179 of the Act is amended

(1) by striking out “short-term” in the first sentence of paragraph 5;

(2) by striking out “on a short-term basis” in the second sentence of that paragraph.

MUNICIPAL POWERS ACT

40. Section 78.1 of the Municipal Powers Act (R.S.Q., chapter C-47.1) is amended

(1) by striking out “from a site situated in the territory of the municipality” in subparagraph 1 of the second paragraph;

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

“For the purposes of this division, “quarry” and “sandpit” have the meanings assigned to “quarry” and “pit”, respectively, by section 1 of the Regulation respecting pits and quarries (R.R.Q., 1981, chapter Q-2, r. 2).”

41. Section 78.2 of the Act is amended

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

“78.2. The fund is to be made up of duties payable by each operator of a site referred to in section 78.1. The duties are payable on all the substances referred to in the second paragraph that are transported outside the site, if all or some of the substances are likely to be transported on municipal public roads.”;

(2) by striking out “that are transported from the operator’s site and” in the second paragraph;

(3) by inserting “similar” before “substances from” in the second paragraph;

(4) by adding the following paragraph after the third paragraph:

“Moreover, no duties are payable by an operator on substances which the operator declares are already or have already been subject to duties payable under this section by the operator of another site.”

42. Section 78.5 of the Act is amended

(1) by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

“(1) whether the substances from the site on which duties are payable under section 78.2 are likely to be transported on municipal public roads during the period covered by the declaration;

“(2) the quantity of substances on which duties are payable under section 78.2, expressed in metric tons or cubic metres, transported outside the site during the period covered by the declaration.”;

(2) by striking out “from the operator’s site” in the second paragraph;

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

“However, an operator may not be exempted on the ground that the substances are transported outside the operator’s site, without using municipal public roads, towards a distribution, storage or processing site if that site is neither a quarry nor a sandpit and its operation is likely to entail the transportation on municipal public roads of all or some of the substances, whether or not they are processed on the site. This paragraph does not apply

where the substances are transported to the site for processing in an immovable that is part of a unit of assessment listed under the heading “2-3—INDUSTRIES MANUFACTURIÈRES”, but not the headings “3650 Industrie du béton préparé” and “3791 Industrie de la fabrication de béton bitumineux” mentioned in the third paragraph of section 78.2.”

43. Section 78.6 of the Act is amended by inserting “section 78.2 or” after “made under”.

44. The Act is amended by inserting the following after section 78.13:

“78.14. Where a site referred to in section 78.1 is situated in the territory of more than one municipality, the duties payable under section 78.2 are payable only once for all the municipalities concerned, which must enter into an agreement determining which municipality is responsible for enforcing the regime set up under this division for the site.

The agreement must also include criteria for the allocation of the sums collected, which must be modified to take into account any request made to one of the municipalities concerned under the first paragraph of section 78.13.

Subject to section 78.7, the duties may be collected once an agreement is entered into, and each municipality concerned pays a part of the sums it receives into the fund it established in accordance with this division.

If one of the municipalities concerned ascertains the existence of a disagreement that prevents the entering into or amending of an agreement, it may submit the dispute to the Commission municipale du Québec, whose decision is final. The third paragraph of section 78.13 applies to the decision.

“§6. — *General provisions*

“78.15. This division is binding on the State and its mandataries.”

45. Section 110.1 of the Act is amended

(1) by replacing “78.13” in the first paragraph by “78.15”;

(2) by adding “and act under section 78.13, even if it does not have jurisdiction over public roads” at the end of the second paragraph.

46. Section 110.2 of the Act is amended by adding the following paragraph after the third paragraph:

“The regional county municipality may abolish the regional fund by means of a by-law an authenticated copy of which must be sent to each local municipality in its territory not later than 1 October before the fiscal year for which the fund is abolished. As of the abolition, the sums paid into the fund are paid into the different funds of the municipalities concerned in accordance

with the allocation criteria set out in the by-law adopted under the second paragraph or in an agreement or decision made under section 78.13 or 78.14.”

47. Section 126 of the Act is amended by replacing the third paragraph by the following paragraph:

“In addition to the sums provided for in article 14.16 of the Municipal Code of Québec (chapter C-27.1) and section 29.18 of the Cities and Towns Act (chapter C-19), the fund receives, in particular, the sums resulting from the application of an agreement under which the management of the mining of sand and gravel on land in the domain of the State is transferred to a municipality under article 10.5 of the Municipal Code of Québec or section 29.1.1 of the Cities and Towns Act.”

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

48. Section 99.1 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) is amended

(1) by replacing “a by-law subject” in the first paragraph by “a resolution subject”;

(2) by striking out the second paragraph.

49. Section 115 of the Act is amended

(1) by replacing “, 85 or 99.1” in the first paragraph by “or 85, or a resolution under section 99.1,”;

(2) by replacing “of the by-law” in the first paragraph by “of the document”;

(3) by inserting “or the resolution” after “by-law” in the second paragraph;

(4) by replacing the third paragraph by the following paragraph:

“The by-law or the resolution must be approved by the Commission if an objection is filed within the 30-day period. Subject to section 115.1, if no objection is filed with the Commission within that period, a by-law under the first paragraph may be published to meet the publication requirement for its coming into force.”;

(5) by inserting “or the resolution” after “by-law” in the fourth paragraph;

(6) by replacing the fifth paragraph by the following paragraph:

“If, within 60 days after receiving the notice, the urban agglomeration council adopts a by-law amending the by-law for which approval was refused in order to render it compliant, the amending by-law need not be preceded by

a notice of motion. Paragraphs 1 and 2 of section 61, section 62 and the right of objection under this section do not apply to a resolution or an amending by-law adopted within that period.”

50. Section 115.1 of the Act is amended

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

“(3) orders a loan.”;

(2) by replacing “the by-law” in the second paragraph by “a by-law referred to in the first paragraph or a resolution under section 99.1”.

51. Section 116.1 of the Act is amended

(1) by inserting “a resolution under section 99.1 or to” after “objection to” in the first paragraph;

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

“Once all the related municipalities have waived their right of objection to a by-law, it may be published to meet the publication requirement for its coming into force, even before the expiry of the period specified in the second paragraph of section 115.”

52. The Act is amended by inserting the following section after section 118.5:

“118.5.1. 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.

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 reconstituted municipality declared in default in accordance with Division VI of the Act respecting the Commission municipale (chapter C-35).”

53. Section 118.10 of the Act is replaced by the following section:

“118.10. Section 115 is modified by replacing the first paragraph by the following paragraph:

“115. As soon as practicable after the adoption of a by-law under section 30, 37, 38, 39, 41, 47, 55, 56, 69, 118.3 or 118.4, or a resolution under section 99.1, an authenticated copy of the document is sent to the Commission municipale du Québec.””

54. Section 118.12 of the Act is replaced by the following section:

“**118.12.** Section 115 is modified by replacing the first paragraph by the following paragraph:

“**115.** As soon as practicable after the adoption of a by-law under section 22, 27, 30, 37, 38, 39, 41, 47, 55, 56, 69, 118.3 or 118.4, or a resolution under section 99.1, an authenticated copy of the document is sent to the Commission municipale du Québec.””

55. Section 118.39 of the Act is replaced by the following section:

“**118.39.** Section 115 is amended by replacing the first paragraph by the following paragraph:

“**115.** As soon as practicable after the adoption of a by-law under section 22, 27, 30, 34, 36, 37, 38, 39, 41, 47, 55, 56, 69 or 118.29, or a resolution under section 99.1, an authenticated copy of the document is sent to the Commission municipale du Québec.””

56. The Act is amended by inserting the following section after section 118.82:

“**118.82.1.** 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.

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 reconstituted municipality declared in default in accordance with Division VI of the Act respecting the Commission municipale (chapter C-35).”

57. Section 118.95 of the Act, enacted by section 18 of chapter 19 of the statutes of 2008, is replaced by the following section:

“**118.95.** Section 115 is modified by replacing the first paragraph by the following paragraph:

“**115.** As soon as practicable after the adoption of a by-law under section 27, 30, 34, 36, 37, 38, 41, 47, 55, 56, 69, 118.80 or 118.81, or a resolution under section 99.1, an authenticated copy of the document is sent to the Commission municipale du Québec.””

ACT RESPECTING MUNICIPAL TAXATION

58. Section 243.7 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by adding “other than storage services in connection with the conservation of objects referred to in subparagraph 2.1 of the second paragraph of section 243.8” after “services” at the end of the second paragraph.

59. Section 243.8 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the second paragraph:

“(2.1) the conservation of objects intended to be exhibited or presented as part of an activity described in subparagraph 1 or 2, other than the creation of a work in a field of artistic endeavour;”.

60. The Act is amended by inserting the following section after section 243.10:

“**243.10.1.** For the purposes of subparagraph 2.1 of the second paragraph of section 243.8, the conservation must be carried on for a museum.”

61. Section 244.40 of the Act is amended

(1) by replacing “2.00” in the first paragraph by “2.35”;

(2) by replacing “2.65” in subparagraphs 2, 3, 4 and 5 of the second paragraph by “3.15”;

(3) by replacing “2.25” in subparagraphs 6, 7, 8 and 9 of the second paragraph by “2.65”.

62. Section 244.43 of the Act is amended

(1) by replacing “80%” in the second paragraph by “70%”;

(2) by replacing “120%” in the third paragraph by “130%”.

63. Section 244.46 of the Act is amended by replacing “120%” in the second paragraph by “130%”.

64. Section 244.68 of the Act, enacted by section 82 of chapter 18 of the statutes of 2008, is amended by replacing “, before the expiry of the time limit determined by the Government, put into force” in the first paragraph by “pass”.

65. Section 244.69 of the Act, enacted by section 82 of chapter 18 of the statutes of 2008, is amended by replacing the fourth and fifth paragraphs by the following paragraphs:

“The Minister may make a regulation in the place of any municipality from which the Minister has not, on 30 September 2009, received a by-law in proper form for approval by the Minister. The regulation made by the Minister is deemed to be a by-law passed by the council of the municipality.

Despite any inconsistent provision, the by-law passed by the council of the municipality or the regulation made by the Minister comes into force on the date a notice to that effect is published by the Minister in the *Gazette officielle du Québec*.”

66. Section 244.70 of the Act, enacted by section 82 of chapter 18 of the statutes of 2008, is amended by replacing “put into force the amendments required to bring the by-law into conformity with the government regulation” in the first paragraph by “pass a by-law to amend the by-law in force as required to bring it into conformity with the government regulation and send a copy of the amending by-law to the Minister”.

67. The Act is amended by inserting the following section after section 244.71 enacted by section 82 of chapter 18 of the statutes of 2008:

“244.71.1. The Minister of Revenue is responsible for collecting and recovering the tax from a telephone service provider on behalf of a local municipality.

To that end, the Act respecting the Ministère du Revenu (chapter M-31) and the other laws of Québec, as well as their regulations, apply, with the necessary modifications, to section 244.71, to a municipal by-law passed under section 244.68 or the fourth paragraph of section 244.69 and to a regulation referred to in subparagraph 14 of the first paragraph of section 262, as if that section, those by-laws and that regulation were fiscal laws within the meaning of the Act respecting the Ministère du Revenu.

In addition, the tax is deemed to be a duty provided for by a fiscal law for the purpose of the Government’s exercise of its regulatory power to grant exemptions under section 96 of the Act respecting the Ministère du Revenu.

The Minister of Revenue is responsible for the administration of this section.”

68. Section 252 of the Act is amended

(1) by replacing the last sentence of the first paragraph by the following sentence: “The council may, by by-law, determine that a debtor may pay in a greater number of instalments; the by-law shall set the latest date on which each instalment after the first must be paid, the proportion of the account that must be paid in each instalment, without, however, exceeding 50% in the case of the first instalment, and any other detail applicable to that payment option, including the application of a rate of interest on all instalments after the first.”;

(2) by replacing the first sentence of the second paragraph by the following sentence: “The latest date on which a single payment or first instalment of municipal property taxes may be paid is the thirtieth day following the sending of the account; where the taxes may be paid in two instalments, the latest date on which the second instalment may be paid is the ninetieth day following the last day on which the first instalment may be paid.”;

(3) by replacing “generally applicable pursuant to the” in the fifth paragraph by “applicable under the first or”.

69. Section 253.31 of the Act is amended

(1) by replacing “Where” in the second paragraph by “Subject to the third and fourth paragraphs, where”;

(2) by inserting the following paragraphs after the second paragraph:

“Where the alteration referred to in the second paragraph is a combining of several whole units of assessment or business establishments and an adjusted value was established in accordance with section 253.30 or this section for at least one of the units or establishments, the adjusted value of the unit or establishment resulting from the combining is,

(1) if an adjusted value was established for each unit or establishment that was combined, the sum of the adjusted values; and,

(2) if an adjusted value was not established for each unit or establishment that was combined, the sum of the taxable value of each unit or establishment for which no adjusted value was established and the adjusted value of each unit or establishment for which an adjusted value was established.

However, if the taxable value of the unit or establishment resulting from the combining is different from the sum of the taxable values of the units or establishments that were combined, as those values were entered on the roll concerned immediately before the alteration took effect, the adjusted value of the unit or establishment resulting from the combining that is established under the third paragraph is deemed, for the purposes of the second paragraph, to be an adjusted value established prior to the alteration.”;

(3) by striking out “, combines it with another,” in the fourth paragraph;

(4) by replacing “the said” in the fourth paragraph by “a”.

70. Section 262 of the Act, amended by section 86 of chapter 18 of the statutes of 2008, is again amended by inserting “, and determine the provisions of the regulation the contravention of which is punishable by a fine, and the amount of the fine” after “costs” in subparagraph 14 of the first paragraph.

71. Section 263 of the Act is amended, in paragraph 1,

(1) by replacing “prescribe the forms to be used in preparing the rolls and keeping them up to date, and the forms that are” by “prescribe the information to be collected and established for the purpose of preparing the rolls and keeping them up to date, the form in which it must be sent to a person who is entitled to obtain it under the law and the information that is”;

(2) by replacing “to transmit to him, free of charge, a copy of the summary of the roll in the cases and according to the rules determined by him; require the assessor to obtain the approval of the Minister for any computer-drawn

equivalent of a prescribed form and establish the conditions of the approval; prescribe the computer-drawn equivalent of any form or part thereof” by “to transmit to the Minister, free of charge, the information included in the summary of the roll in the cases and according to the rules determined by the Minister”.

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES ET DES RÉGIONS

72. Section 14 of the Act respecting the Ministère des Affaires municipales et des Régions (R.S.Q., chapter M-22.1) is amended by inserting “or the board of directors of the legal person or municipal body” after “municipality” in the first paragraph.

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT ÉCONOMIQUE, DE L’INNOVATION ET DE L’EXPORTATION

73. Section 96 of the Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (R.S.Q., chapter M-30.01) is amended by replacing “county.” at the end by “county; the same is true of the Cree Regional Authority established under the Act respecting the Cree Regional Authority (chapter A-6.1).”

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

74. Section 210.3.1 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) is amended by inserting “or at the request of a municipality governed by the Cities and Towns Act, order that it be governed by the Municipal Code of Québec” after “Cities and Towns Act (chapter C-19)”.

75. Section 210.3.2 of the Act is amended by inserting “clerk or” after “The”.

76. Section 210.3.3 of the Act is amended by inserting “clerk or” after “The” in the first paragraph.

77. Section 210.3.10 of the Act is amended by replacing the second paragraph by the following paragraph:

“The change of legislative authority takes effect from the date of publication of the notice or from any later date given in the notice, subject to any condition prescribed by the Minister.”

78. Section 210.3.11 of the Act is amended by replacing “(chapter C-19), the clerk” by “(chapter C-19) or the Municipal Code of Québec (chapter C-27.1), the clerk or secretary-treasurer”.

79. Section 210.3.12 of the Act is amended by adding the following sentence at the end of the second paragraph: “An application for a change of legislative authority by a municipality governed by the Cities and Towns Act (chapter C-19) that is not accompanied by an application for a change of name in which “Ville” is replaced by another word is also inadmissible.”

ACT RESPECTING THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS

80. Section 63.0.5 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3), amended by section 95 of chapter 18 of the statutes of 2008, is again amended

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

“Every person who is a member of the council of a northern village that is a party to this plan in that person’s respect may obtain pension credits equivalent to those granted under this plan for all or part of any year subsequent to 31 December 2001 during which the person was a member of the council of that municipality and did not participate in this plan. Section 17 and the first paragraph of section 58 apply to the determination of the pensionable salary in relation to the years or parts of a year redeemed in accordance with this paragraph.”;

(2) by inserting “or second” after “first” in the second paragraph;

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

“The third paragraph also applies, with the necessary modifications, with regard to the vice-chairman of the executive committee of the Kativik Regional Government, and in particular with regard to a period referred to in the first or second paragraph and with reference to the third paragraph of section 280.2 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1).”

81. Section 63.0.6 of the Act is amended by inserting “or vice-chairman” after “chairman” in the first and second paragraphs.

82. Section 63.0.7 of the Act is replaced by the following section:

“63.0.7. The pensionable salary for the purposes of a redemption under this chapter for a year prior to 1 January 2002 is deemed to be the pensionable salary the person was receiving on 1 January 2001, calculated on an annual basis.”

83. The Act is amended by inserting the following section after section 63.0.7:

“63.0.7.1. The annual indexation provided for in section 30 of any pension credit obtained under this chapter applies only from 1 January 2002.”

84. Section 63.0.10 of the Act is repealed.

CIVIL PROTECTION ACT

85. Section 52.1 of the Civil Protection Act (R.S.Q., chapter S-2.3), enacted by section 108 of chapter 18 of the statutes of 2008, is amended by inserting “, unless it is a northern village,” after “municipality” in the first paragraph.

FIRE SAFETY ACT

86. Section 24 of the Fire Safety Act (R.S.Q., chapter S-3.4) is replaced by the following section:

“**24.** The fire safety cover plan adopted by the council of the regional authority comes into force on the ninetieth day after the regional authority receives the certificate of compliance issued by the Minister, or at an earlier date set by the regional authority.

A notice specifying the date of coming into force of the fire safety cover plan must be published in a newspaper in the territory of the regional authority.

If the notice is not published before the date of coming into force of the fire safety cover plan, the regional authority and the municipalities that are part of it shall bear the costs of a liability suit to which section 47 applies and that is brought against them with respect to an event that occurred before the notice was published, even if they are exempt from liability under that section.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

87. Section 95 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended by replacing the second paragraph by the following paragraph:

“In the case of a construction, supply or services contract, the call for public tenders must be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (2006, chapter 29) and in a newspaper in the transit authority’s area of jurisdiction or a publication specialized in the field and sold mainly in Québec.”

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

88. Section 14 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended by inserting the following paragraph after paragraph *b* of subsection 1:

“(b.1) the date of the first general election and the calendar year in which the second general election is to be held;”.

89. Section 31 of the Act is amended by replacing “two” in subsection 2 by “three”.

90. The Act is amended by inserting the following sections after section 40:

“**40.1.** Every member of the council participating in the pension plan established under the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3) is, despite section 1 of the Act respecting the remuneration of elected municipal officers (chapter T-11.001), eligible for the severance allowance provided for in section 30.1 of that Act.

“**40.2.** Despite subsection 5 of section 40, the council of the municipality may, by by-law, provide that it is to pay a transition allowance to a person who ceases to hold office as mayor after having held office during not less than 24 months immediately preceding the end of the person’s term. To that end, the last four paragraphs of section 31 of the Act respecting the remuneration of elected municipal officers (chapter T-11.001) apply, with the necessary modifications. However, despite the fourth paragraph of that section, the remuneration does not, for the purpose of setting the amount of the transition allowance, include any remuneration paid to its members by the Kativik Regional Government or one of its mandatary bodies.”

91. Section 66 of the Act is amended

(1) by replacing “in every odd-numbered year” in the first paragraph by “every three years”;

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

92. Section 204 of the Act is amended by replacing the third paragraph of subsection 1 by the following paragraph:

“A call for public tenders relating to a construction, supply or services contract involving an expenditure of \$100,000 or more must be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (2006, chapter 29) and in a newspaper in the territory of the municipality or a publication specialized in the field and sold mainly in Québec.”

93. Section 245 of the Act is amended by inserting “or the office of chairman or vice-chairman of the executive committee” after “regional councillor” in the introductory clause of paragraph 2.

94. Section 280 of the Act is replaced by the following section:

“280. The chairman and the vice-chairman must devote all their time to the service of the Regional Government and may not have any other remunerative employment or occupation or hold any other public office, except as councillor of the municipality they represent or mayor of the Naskapi village of Kawawachikamach.”

95. Section 280.1 of the Act is replaced by the following section:

“280.1. The designation of a person other than the mayor of the Naskapi village of Kawawachikamach to the office of chairman or vice-chairman of the executive committee entails the loss of the person’s office as regional councillor.

If the person so designated is the mayor of a northern village, the designation also entails resignation from that office. However, despite any inconsistent legislative provision, the person remains a member of the council strictly in the capacity of chairman or vice-chairman; the person is entitled to one vote and may again be designated as chairman or vice-chairman, as the case may be, without first having to be elected to a municipal council.

If the person so designated is the municipal councillor of a northern village, the person remains on the council as chairman or vice-chairman and is entitled to one vote. If the person resigns as municipal councillor, that person may again be designated as chairman or vice-chairman, as the case may be, without first having to be elected to a municipal council.

The term of office of the chairman or vice-chairman is three years from the date of appointment or until the date of appointment of a successor, if earlier; if the successor is appointed only after the expiry of the three-year period, the chairman or vice-chairman remains in office despite the expiry of the term of office.”

96. Section 280.2 of the Act is amended by adding the following paragraph after the second paragraph:

“The first two paragraphs also apply, with the necessary modifications, in respect of the vice-chairman of the executive committee.”

97. Section 280.3 of the Act is amended by adding the following paragraph after the third paragraph:

“The first three paragraphs also apply, with the necessary modifications, in respect of the vice-chairman of the executive committee.”

98. Section 296.2 of the Act is amended by inserting “or vice-chairman” after “chairman” in the third paragraph.

99. Section 296.6 of the Act is amended by replacing “transmit to the Regional Government” by “publish in the *Gazette officielle du Québec*”.

100. The Act is amended by inserting the following after section 296.6:

“CHAPTER II.3

“SEVERANCE ALLOWANCE AND TRANSITION ALLOWANCE

“296.7. Despite section 1 of the Act respecting the remuneration of elected municipal officers (chapter T-11.001), an executive committee chairman or vice-chairman participating in the pension plan established under the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3) is eligible for the severance allowance provided for in section 30.1 of that Act.

“296.8. The council of the Kativik Regional Government may, by order or by-law, provide that it is to pay a transition allowance to any person who ceases to hold office as member of the council after having held office during not less than 24 months immediately preceding the end of the person’s term. To that end, the last four paragraphs of section 31 of the Act respecting the remuneration of elected municipal officers (chapter T-11.001) apply, with the necessary modifications.”

101. Section 358 of the Act is amended by replacing the third paragraph of subsection 1 by the following paragraph:

“A call for public tenders relating to a construction, supply or services contract involving an expenditure of \$100,000 or more must be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (2006, chapter 29) and in a newspaper in the territory or a publication specialized in the field and sold mainly in Québec.”

102. Section 382 of the Act is amended by replacing “1 December” by “15 December”.

103. Section 383 of the Act is amended

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

“383. The budget must be adopted by the council not later than 31 December at a special meeting called for that purpose.”;

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

“The budget must be sent to the Minister within 60 days after its adoption by the council.”;

(3) by replacing the third paragraph by the following paragraph:

“If the council is not able to adopt the budget within the applicable period, it shall set the date of the meeting at which the budget is to be adopted. That date must allow compliance with the requirement under section 269 as to the notice of convocation for the meeting. As soon as possible after the adoption of the resolution by which the council sets the date, the secretary shall send a certified true copy to the Minister.”

OTHER AMENDING PROVISIONS

104. Section 95 of the Act to amend various legislative provisions respecting municipal affairs (2008, chapter 18) is repealed.

105. Section 131 of the Act is amended by adding the following sentence: “Moreover, despite section 17 of that Act, they come into force on the day they are published in the *Gazette officielle du Québec*.”

106. Section 139 of the Act is amended by adding the following paragraph after the second paragraph:

“However, for the purposes of the first paragraph, the minimum period of 20 years prescribed by the third paragraph of section 282 is replaced by a minimum period of 10 years.”

107. Section 143 of the Act is replaced by the following section:

“**143.** This Act comes into force on 12 June 2008, except

(1) sections 77, 78, 82, paragraph 2 of section 86 and sections 130 and 131, which come into force on 17 June 2009; and

(2) sections 80, 88, 91 to 95 and 106, the provisions of Division II.1 of Chapter IV of the Civil Protection Act enacted by section 108, and section 135, which come into force on the date or dates to be set by the Government.”

108. Section 3 of the Act to amend the Charter of Ville de Québec (2008, chapter 27) is amended

(1) by replacing the portion of the description of Borough 1 beginning with “the said centre line of Boulevard René-Lévesque Ouest” in the 48th line and ending with “northeasterly, successively, the centre line of Autoroute” by the following:

“the said centre line of Boulevard René-Lévesque Ouest to the southwest line of lot 1 737 461; northwesterly, the southwest line of lot 1 737 461; southwesterly, the southeast line of lot 1 737 461 to the northeast line of lot 1 737 635; northwesterly, the southwest line of lots 1 737 461, 1 737 914,

1 736 863, 1 736 864, 1 736 865, 1 736 867, 1 736 868, 1 736 869, 1 736 870, 1 736 872 and 1 736 871; northeasterly, the northwest line of lot 1 736 871; northwesterly, the northeast line of lots 1 737 272 and 1 737 585; northeasterly, the northwest line of lot 1 738 551; northwesterly, the northeast line of lots 1 738 100, 1 738 189, 1 736 414, 1 737 784 and 1 736 389 to its intersection with the centre line of Boulevard de l'Entente; southwesterly, the said centre line to its intersection with the centre line of Avenue Émile-Côté; northwesterly, the centre line of Avenue Émile-Côté to its intersection with the centre line of Rue Richer; northeasterly, the said centre line of Avenue Richer to its intersection with the northeast line of lot 1 737 499; northwesterly, the northeast line of lots 1 737 499, 1 737 796, 1 737 795, 1 737 492, 1 737 806, 1 737 805, 1 737 495, 1 737 814 and 1 737 276; the extension of that line to its intersection with lots 1 737 834 and 1 738 199 easterly the south line of lot 1 738 199; northeasterly, the northwest line of lot 1 736 365; northwesterly, the southwest line of lots 1 738 608, 1 738 085 and 1 737 410 to its intersection with the centre line of Autoroute Charest; northeasterly, successively, the centre line of Autoroute”;

(2) by replacing the portion of the description of Borough 3 beginning with “Autoroute Charest to the west corner of lot 1 737 410;” in the 17th line and ending with “to the centre line of Boulevard René-Lévesque Ouest; northeasterly,” by the following:

“Autoroute Charest to the west corner of lot 1 737 410; southeasterly, the southwest line of lot 1 737 410, then the northeast line of lot 1 736 403; southwesterly, the southeast line of lots 1 736 403 and 1 738 199; westerly, the south line of lot 1 738 199 to its intersection with the northwesterly extension of the southwest line of lot 1 738 187; successively, southeasterly, the said extension, the southwest line of lots 1 738 187, 1 736 365, 1 737 494 (Rue Louis-Jeté), 1 738 069, 1 736 359, 1 737 493 (Rue Hocquart), 1 738 073 and 1 738 080 and the southwest line of lot 1 736 787 to the centre of Rue Richer; southwesterly, the centre of Rue Richer to its intersection with the centre of Rue Émile-Côté; southeasterly, the centre of Rue Émile-Côté to its intersection with the centre of Boulevard de l'Entente; northeasterly, the centre of Boulevard de l'Entente to its intersection with the northwesterly extension of the northeast line of lot 1 736 389; successively, southeasterly, the northeast line of lots 1 737 491 (Boulevard de l'Entente), 1 736 389, 1 737 784, 1 736 414 (Chemin Sainte-Foy), 1 738 189 and 1 738 100; southwesterly, along the southeast line of lot 1 738 100 and the southeast line of lot 1 738 089 to its intersection with the north corner of lot 1 737 585 (Rue Hélène-Boullé); southeasterly, successively, the northeast line of lots 1 737 585 and 1 737 272; southwesterly, the northwest line of lot 1 736 871; southeasterly, successively, the southwest line of lots 1 736 871, 1 736 872, 1 736 870, 1 736 869, 1 736 868, 1 736 867, 1 736 865, 1 736 864, 1 736 863, 1 737 914 and 1 737 461; northeasterly, the northwest line of lot 1 738 181; southeasterly, successively, the northeast line of lots 1 738 181, 4 090 625, 4 138 378 and 4 138 379, the southwest line of lot 1 737 461 to its intersection with the centre line of Boulevard René-Lévesque Ouest; northeasterly,”.

109. In any Act, the words “des Affaires municipales et des Régions” and “of Municipal Affairs and Regions”, wherever they appear, are replaced by the words “des Affaires municipales, des Régions et de l’Occupation du territoire” and “Municipal Affairs, Regions and Land Occupancy” respectively, with the necessary modifications.

Unless the context indicates a different meaning, in any other document,

(1) a reference to the Minister or Deputy Minister of Municipal Affairs and Regions is a reference to the Minister or Deputy Minister of Municipal Affairs, Regions and Land Occupancy and a reference to the Ministère des Affaires municipales et des Régions is a reference to the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire; and

(2) a reference to the Act respecting the Ministère des Affaires municipales et des Régions or to any of its provisions is a reference to the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire or to the corresponding provision of that Act.

110. Section 30 of Order in Council 1202-2001 dated 10 October 2001, concerning the amalgamation of Municipalité d’Adstock and Village de Sainte-Anne-du-Lac, is repealed.

111. 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, section 33 of chapter 33 of the statutes of 2007 and section 122 of chapter 18 of the statutes of 2008, 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, by the report by Roger Lachance dated 28 September 2007 and given to the Minister of Municipal Affairs and Regions, and by Resolutions 080318-57, 080520-32 and 2008-09-322, passed on 18 March 2008, 20 May 2008 and 10 September 2008, respectively, by the councils of Ville de Boucherville, Ville de Saint-Bruno-de-Montarville and Ville de Saint-Lambert, and the property listed in Schedules 1b to 13 to the Agreement of the transition committee of the urban agglomeration of Longueuil, to which Resolution 05-12-07 passed on 22 December 2005 by the transition committee refers, becomes the property of the reconstituted municipalities as provided in those schedules.”

112. By-law R.V.Q. 1409 of Ville de Québec entitled *Règlement sur la division du territoire de la ville en districts électoraux*, passed on 20 October 2008, is amended

(1) by replacing “12 302 électeurs” in paragraph 2 of section 3 by “12 653 électeurs”;

(2) by replacing “14 430 électeurs” in paragraph 12 of section 3 by “14 079 électeurs”;

(3) by replacing “les limites nord et est” in paragraph 12 of section 3 by “la limite nord”;

(4) by replacing the map of district 02 in Schedule I by the map of that district in Schedule I;

(5) by replacing the map of district 12 in Schedule III by the map of that district in Schedule II.

MISCELLANEOUS PROVISIONS

113. The Minister of Natural Resources and Wildlife is authorized to transfer to Daniel Breen or his successors, for a nominal price, the ownership of subdivisions 2, 3, excluding lot 19-3-1, and 4 of Block 19 of the cadastre of the township of Dasserat.

The reservation of ownership and the prohibition against erecting buildings or carrying out work on the land adjacent to the boundary line between Québec and Ontario set out in section 46 of the Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1) do not apply to the sale.

114. In any by-law respecting truck, equipment transport vehicle and tool vehicle traffic adopted by the council of a municipality under subparagraph 5 of the first paragraph of section 626 of the Highway Safety Code (R.S.Q., chapter C-24.2),

(1) despite the definition that may be found in such a by-law, “truck” means a truck within the meaning of the Regulation respecting road signs made by the Minister of Transport by a Minister’s Order dated 15 June 1999 (1999, G.O. 2, 1642); and

(2) any reference to an equipment transport vehicle is deemed unwritten, including a definition of such a vehicle.

The by-law must be read taking into account the adaptations required by the amendments made by the first paragraph.

The first two paragraphs cease to have effect with regard to a by-law on the coming into force of an amendment to the same effect adopted by the council of the municipality in accordance with the Highway Safety Code.

115. Ville de Montréal is or becomes, retroactively to 1 January 2006, the owner of the underground conduits built by the Commission des services électriques de Montréal between 1 January 2002 and 17 June 2009 outside the current territory of the city. The city is also the owner of any conduit the commission may build, under the second paragraph, to link a building to such a conduit.

Once conduits described in the first paragraph have been built or in order to build such conduits, the commission exercises the jurisdiction conferred on it by Chapter IV of Schedule C to the Charter of Ville de Montréal (R.S.Q., chapter C-11.4), with the necessary modifications. The commission is not, however, authorized to extend such conduits except to link a building to them.

Moreover, the commission may, to ensure that such conduits are fully functional, carry out any operation on an adjacent installation, with the owner's agreement.

Actions or operations carried out and payments collected by the commission between 1 January 2006 and 17 June 2009 in relation to conduits described in the first paragraph may not be invalidated on the ground that the commission lacked jurisdiction outside the territory of Ville de Montréal.

116. On application by Ville de Montréal, the Lieutenant-Governor may issue letters patent under the Great Seal of the Province, on the conditions set out in the letters patent, constituting a non-profit body which continues, under Chapter V of Schedule C to the Charter of Ville de Montréal, the Société d'habitation et de développement de Montréal constituted by letters patent issued on 1 January 2007 under the Companies Act (R.S.Q., chapter C-38).

The second and third paragraphs of section 224 of Schedule C to the Charter of Ville de Montréal apply to the letters patent issued under the first paragraph.

All the rights, property and obligations of the Société referred to in the first paragraph become the rights, property and obligations of the body constituted under the first paragraph, which becomes, without continuance of suit, a party to all proceedings in the place of the Société.

No act performed by the Société d'habitation et de développement de Montréal constituted as a legal person under Part III of the Companies Act by letters patent issued on 24 November 2006, by the Société de développement de Montréal constituted as a legal person under Part III of the Companies Act by letters patent issued on 27 November 2006, or by the legal person resulting from their amalgamation under that Act by letters patent issued on 1 January 2007 may be invalidated by reason of their constitution or amalgamation under that Act.

117. Despite section 556 of the Cities and Towns Act (R.S.Q., chapter C-19) and article 1061 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), a municipal by-law ordering a loan requires only the approval of the Minister of Municipal Affairs, Regions and Land Occupancy if

(1) the loan is to pay the cost of infrastructure work, also ordered by by-law, relating to drinking water, waste water or roads;

(2) at least half of the cost of the work ordered by by-law is covered by a grant whose payment is assured by the Government or a minister or agency of the Government; and

(3) the by-law provides that the entire amount of the grant is to be used to reduce the total amount of the loan.

The Minister may, however, despite the first paragraph, require, as a condition for the Minister's approval, that the by-law be submitted for approval to qualified voters in accordance with the provisions referred to in that paragraph.

The first two paragraphs cease to have effect on 17 June 2012.

TRANSITIONAL AND FINAL PROVISIONS

118. The division of the territory of *Municipalité des Îles-de-la-Madeleine* into electoral districts for the purposes of the 2009 general election and any by-election held before the 2013 general election is the division that applied for the purposes of the 2005 general election.

119. The division of the territory of *Ville de Chandler* into electoral districts for the purposes of the 2009 general election and any by-election held before the 2013 general election is the division that applied for the purposes of the 2005 general election. Every district has one councillor except the district of Chandler, which has two councillors.

120. The *Conseil des Montréalaises* and the *Conseil jeunesse de Montréal* in existence at the time this Act comes into force are deemed to have been established by sections 83.15 and 83.19 respectively of the Charter of *Ville de Montréal* (R.S.Q., chapter C-11.4) enacted by section 6. Their members are to remain in office until their term expires or is renewed in accordance with section 83.17 or 83.21 of the Charter, enacted by section 6, and the term of those members in office for their first term may be renewed once.

121. The *Montréal* charter of rights and responsibilities adopted by the city council on 20 June 2005 which came into force on 1 January 2006 is deemed to have been adopted under section 86.1 of the Charter of *Ville de Montréal*, enacted by section 9.

122. Any process for awarding contracts in progress on 30 June 2009 under a provision amended by this Act is continued in accordance with that provision as it read before the amendment.

123. A municipal by-law adopted under section 252 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) and in force on 17 June 2009 continues to apply until amended under that section 252 as amended by section 68. During the amendment period, that section 252 continues to apply, as it read before being amended, in respect of the by-law.

124. A regulatory provision made under paragraph 1 of section 263 of the Act respecting municipal taxation continues to apply, as it read on 16 June 2009, until it is amended or replaced in accordance with the amendments made under section 71.

125. Section 24 of the Fire Safety Act (R.S.Q., chapter S-3.4), as replaced by section 86 of this Act, applies to fire safety cover plans duly adopted before 17 June 2009 but in respect of which no notice was published in a newspaper in the territory concerned.

Fire safety cover plans duly adopted before 17 June 2009, in respect of which a notice was published more than 60 days after the issue of a certificate of compliance or for which the date of coming into force set out in the notice is after the sixtieth day following that issue, are deemed to have come into force on that sixtieth day. However, the regional authority and the municipalities that are part of it must bear the costs of a liability suit to which section 47 of that Act applies and that was instituted before 12 May 2009.

126. The assessment roll for Ville de Clermont, in force since the beginning of the fiscal year 2008, remains in force until the end of the fiscal year 2011. The latter year is considered to be the third year of application of that roll.

For the purpose of determining for which fiscal years the roll following the roll referred to in the first paragraph must be drawn up in accordance with section 14 of the Act respecting municipal taxation, the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2009, 2010 and 2011.

127. Sections 40 to 46 have effect from 1 January 2009.

128. Sections 48 and 49, paragraph 2 of section 50 and sections 51, 53 to 55 and 57 have effect from 14 December 2006.

129. Section 69 applies for the purposes of every property assessment roll or roll of rental values that comes into force after 31 December 2009.

130. Section 110 has effect from 1 January 2009.

131. Section 111 has effect from 1 January 2006.

132. This Act comes into force on 17 June 2009, except

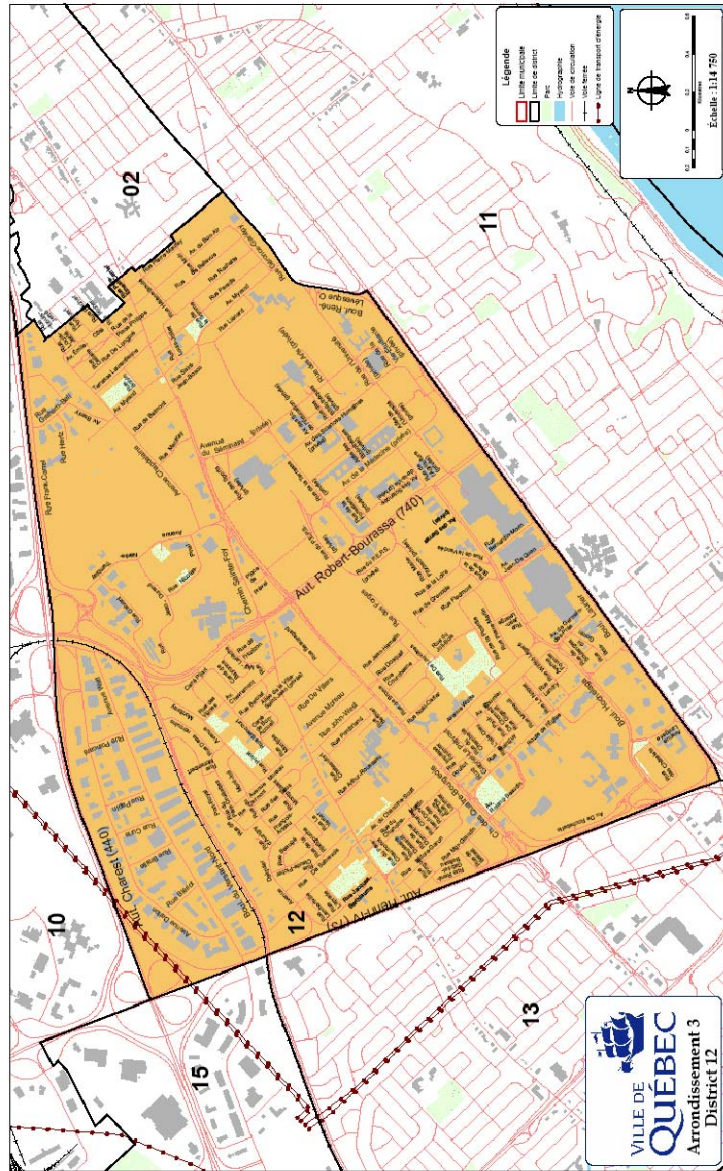
(1) sections 22, 31, 35, 37, 87, 92 and 101, which come into force on 30 June 2009;

(2) sections 61 to 63, which come into force on 1 January 2010;

(3) paragraph 3 of section 80, sections 81 and 89, paragraph 1 of section 91 and sections 93 to 98, which come into force on 4 November 2009; and

(4) section 114, which comes into force on the date to be set by the Government.

SCHEDULE II
(Section 112)



2009, chapter 27

AN ACT TO AMEND THE ACT RESPECTING FINANCIAL SERVICES COOPERATIVES AND OTHER LEGISLATIVE PROVISIONS

Bill 50

Introduced by Mr. Raymond Bachand, Minister of Finance

Introduced 14 May 2009

Passed in principle 28 May 2009

Passed 16 June 2009

Assented to 17 June 2009

Coming into force: 17 June 2009, except sections 2, 8, 10 and 11, which come into force on the date or dates set by the Government

Legislation amended:

Deposit Insurance Act (R.S.Q., chapter A-26)

Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)

Securities Act (R.S.Q., chapter V-1.1)

Explanatory notes

This Act amends the Act respecting financial services cooperatives to allow a federation to issue shares to members of its credit unions, and to extend the existing mode of capitalization through a legal person constituted for that purpose to the issue of preferred shares.

This Act further amends that Act to enable the Minister of Finance, at the request of the Autorité des marchés financiers, to authorize a federation to determine, on behalf of its credit unions, the terms and conditions of a loan, a suretyship or a hypothec on the credit unions' property.

It also amends that Act to eliminate the requirement that a federation have its financial statements audited by its own audit service in addition to the audit by an external auditor.

In addition, it transfers the matter of a credit union issuing shares to its members from the purview of the Securities Act to the purview of the Act respecting financial services cooperatives. Among other things, it requires the credit union to provide a circular approved by the Autorité des marchés financiers to its members upon distributing the shares to them.

(Cont'd on next page)

Explanatory notes (Cont'd)

Lastly, this Act amends the Deposit Insurance Act to enable the Minister of Finance to determine, for a period not exceeding two years, a maximum guarantee amount, for money deposits in financial institutions, greater than the \$100,000 specified in that Act. The Minister is also authorized to determine, for the same period, that such deposits are to be 100% guaranteed.



Chapter 27

AN ACT TO AMEND THE ACT RESPECTING FINANCIAL SERVICES COOPERATIVES AND OTHER LEGISLATIVE PROVISIONS

[Assented to 17 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 46 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) is amended by adding the following at the end:

“(4) to a member of a credit union that is a member of the federation issuing the shares;

“(5) to a federation of which the credit union issuing the shares is a member.

Where a federation apportions all or part of the proceeds of an issue of shares referred to in subparagraph 4 of the first paragraph among member credit unions, section 481 applies with the necessary modifications.”

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

“55.1. A credit union may issue capital shares or investment shares to its members only if the Authority has approved the circular that must be provided to them upon the distribution of shares. The circular must be in compliance with the requirements determined by regulation.

The first paragraph does not apply to shares issued as dividends or to interest payable on shares.

The shares referred to in the first paragraph may only be distributed by a dealer, a representative of a group savings plan dealer or a representative of a scholarship plan dealer within the meaning assigned to those terms by the Securities Act (chapter V-1.1), subject to the conditions determined by regulation.”

3. The Act is amended by inserting the following section after section 81:

“81.1. At the request of the Authority, the Minister may authorize a federation to determine by resolution the terms and conditions of a loan, a suretyship, or a hypothec on all of the member credit unions’ property, to be negotiated with the Bank of Canada in accordance with paragraph *h* of section 18

of the Bank of Canada Act (Revised Statutes of Canada, 1985, chapter B-2), the Government of Canada or any corporation of the Government of Canada. Borrowings, suretyships, hypothecs and other acts performed by the federation in the name of credit unions under that resolution are deemed to be borrowings, suretyships, hypothecs or acts of those credit unions.”

4. Section 82 of the Act is amended by replacing “The authorization given by the Authority under paragraphs 5 to 8 of the said section” in the third paragraph by “Any authorization given by the Authority under the second paragraph or under section 81.1”.

5. Section 424 of the Act is amended by striking out “of the federation’s audit service and by another auditor” in subparagraph 5 of the first paragraph.

6. Section 480 of the Act is amended

(1) by adding “or that federation” at the end of the first paragraph;

(2) by replacing “the voting rights attached to the shares” in the second paragraph by “the shares carrying voting rights”.

7. Section 481 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“The resolution of the federation shall, for each credit union, stand in lieu of a by-law or a resolution authorizing borrowings or an issue of securities, as the case may be. The federation is authorized to perform, at any time, any acts that are expedient for the purposes of such a resolution or by-law, in particular the determination and payment of interest, and the determination of the terms and conditions of redemption, repurchase or conversion attached to the securities issued by a credit union. Such by-laws, resolutions and acts performed in the name of a credit union are deemed to be by-laws, resolutions or acts of the credit union.”

8. The Act is amended by inserting the following section after section 599:

“599.1. For the purposes of section 55.1, the Authority may, by regulation,

(1) determine requirements as to the form and content of a circular;

(2) specify the circumstances in which a member may cancel or terminate a subscription for shares, and the terms and conditions of such a cancellation or termination;

(3) prescribe the fees to be charged for the approval of a circular; and

(4) determine the conditions subject to which shares referred to in section 55.1 may be distributed by a dealer, a representative of a group savings plan dealer or a representative of a scholarship plan dealer.

A regulation under the first paragraph shall be approved, with or without amendment, either by the Minister in the cases specified in subparagraphs 1, 2 and 4, or by the Government in the case specified in subparagraph 3.

The Minister or the Government, as the case may be, may make a regulation under the first paragraph if the Authority fails to do so within the time the Minister or the Government indicates.

A draft regulation shall be published in the Authority's bulletin and be accompanied with the notice described in section 10 of the Regulations Act (chapter R-18.1). It may not be submitted for approval or enacted until 30 days have elapsed since its publication.

The regulation shall come into force on the date of its publication in the *Gazette officielle du Québec* or on any later date stated in the regulation. The regulation shall also be published in the bulletin.

Sections 4 to 7, 11 and 17 to 19 of the Regulations Act do not apply to a regulation made under this section."

DEPOSIT INSURANCE ACT

9. Section 33.1 of the Deposit Insurance Act (R.S.Q., chapter A-26) is amended by adding the following paragraphs at the end:

"The Minister may determine, for a period not exceeding two years, that the maximum amount of the guarantee under the first paragraph is to be greater than \$100,000.

The Minister may also determine, for the same period, that deposits are to be 100% guaranteed.

The guarantee amount so determined by the Minister shall be substituted for the amount of \$100,000 in sections 34, 38.1, 39 and 57."

SECURITIES ACT

10. The Securities Act (R.S.Q., chapter V-1.1) is amended by inserting the following section after section 2.1:

"2.2. Titles II to IV do not apply to credit union shares referred to in section 55.1 of the Act respecting financial services cooperatives (chapter C-67.3)."

TRANSITIONAL AND FINAL PROVISIONS

11. A credit union that issued capital shares or investment shares under the Securities Act (R.S.Q., chapter V-1.1) before (*insert the date of coming into force of section 2*) is no longer, as of that date, considered a reporting issuer within the meaning of that Act.

12. This Act comes into force on 17 June 2009, except sections 2, 8, 10 and 11, which come into force on the date or dates set by the Government.

2009, chapter 28

AN ACT TO AMEND THE PROFESSIONAL CODE AND OTHER LEGISLATIVE PROVISIONS IN THE FIELD OF MENTAL HEALTH AND HUMAN RELATIONS

Bill 21

Introduced by Madam Kathleen Weil, Minister responsible for the administration of legislation respecting the professions

Introduced 24 March 2009

Passed in principle 12 June 2009

Passed 18 June 2009

Assented to 19 June 2009

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

Legislation amended:

Professional Code (R.S.Q., chapter C-26)

Nurses Act (R.S.Q., chapter I-8)

Medical Act (R.S.Q., chapter M-9)

Explanatory notes

This Act amends the Professional Code to provide a new definition of professional activities in the field of mental health and human relations for psychologists, social workers, marriage and family therapists, vocational guidance counsellors and psychoeducators.

Under this Act, members of these professions will also engage in the educational, promotional and prevention activities common in certain health professions. This Act specifies suicide prevention as a prevention activity.

This Act reserves activities where there is a risk of prejudice in the field of mental health and human relations to the members of certain professional orders.

(Cont'd on next page)

Explanatory notes (Cont'd)

Finally, this Act provides a framework for the practice of psychotherapy. It gives a definition of psychotherapy, restricts the right to practise psychotherapy and use the title of psychotherapist to physicians, psychologists and members of professional orders whose members may hold a psychotherapist's permit and provides for the administration of such permits by the Ordre professionnel des psychologues du Québec and the creation of an interdisciplinary advisory council on the practice of psychotherapy.



Chapter 28

AN ACT TO AMEND THE PROFESSIONAL CODE AND OTHER LEGISLATIVE PROVISIONS IN THE FIELD OF MENTAL HEALTH AND HUMAN RELATIONS

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PROFESSIONAL CODE

1. Section 27 of the Professional Code (R.S.Q., chapter C-26), amended by section 1 of chapter 11 of the statutes of 2008, is again amended by inserting “and a description of any reserved activities they may engage in” after “law” in the third line of the third paragraph.

2. Section 27.2 of the Code, amended by section 1 of chapter 11 of the statutes of 2008, is again amended by inserting “and a description of any reserved activities they may engage in” after “law” in the fourth line of the fourth paragraph.

3. Section 36 of the Code is amended

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

“(d) use the title “Social Worker” or any other title or abbreviation which may lead to the belief that he is a social worker, or use initials which may lead to the belief that he is a social worker or the initials “P.S.W.”, “T.S.P.”, “S.W.” or “T.S.”, or use the title “Marriage and Family Therapist”, “Marriage Therapist”, “Family Therapist”, or a title or abbreviation which may lead to the belief that he is such a therapist, or use the initials “M.F.T.”, “T.C.F.”, “M.T.”, “T.C.”, “F.T.” or “T.F.”, unless he holds a valid permit for that purpose and is entered on the roll of the Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec;”;

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

“(g) use the title “Vocational Guidance Counsellor”, “Guidance Counsellor”, “Vocational Counsellor” or any other title or abbreviation which may lead to the belief that he is such a counsellor, or use initials which may lead to the belief that he is such a counsellor, or use the initials “V.G.C.”, “G.C.”, “V.C.”, “C.O.P.”, “C.O.” or “O.P.”, or use the title “Psychoeducator” or any other title or abbreviation which may lead to the belief that he is a psychoeducator, or

use initials which may lead to the belief that he is a psychoeducator, or use the abbreviations “Ps. Ed.” or “ps. éd.”, unless he holds a valid permit for that purpose and is entered on the roll of the Ordre professionnel des conseillers et conseillères d’orientation et des psychoéducateurs et psychoéducatrices du Québec;”.

4. Section 37 of the Code is amended

(1) by replacing paragraph *d* by the following paragraph:

“(d) the Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec:

“i. if practising the profession of social worker: assess social functioning, determine an intervention plan and see to its implementation, and support and restore social functioning in relation to a person’s milieu with a view to fostering the optimal development of the person in interaction with his environment;

“ii. if practising the profession of marriage and family therapist: assess the relationship dynamics of couples and families, determine a treatment and intervention plan, and restore and improve a couple’s or a family’s lines of communication with a view to fostering better relations between spouses or family members in interaction with their environment;”;

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

“(e) the Ordre professionnel des psychologues du Québec: assess psychological and mental functioning, and determine, recommend and carry out interventions or treatments with a view to fostering the psychological health and restoring the mental health of a person in interaction with his environment;”;

(3) by replacing paragraph *g* by the following paragraph:

“(g) the Ordre professionnel des conseillers et conseillères d’orientation et des psychoéducateurs et psychoéducatrices du Québec:

“i. if practising the profession of vocational guidance counsellor: assess psychological functioning, personal resources and the conditions of the milieu, respond to needs with regard to identity, and develop and maintain proactive adjustment strategies with a view to helping a person make personal and vocational choices throughout life, regain socio-vocational autonomy and carry out career projects in interaction with his environment;

“ii. if practising the profession of psychoeducator: assess adjustment problems and the capacity to adjust, determine an intervention plan and see to its implementation, restore and develop a person’s capacity to adjust, and

contribute to the development of the conditions in the milieu with a view to fostering the optimal adjustment of the person in interaction with his environment;”;

(4) by adding “for a person in interaction with his environment” at the end of paragraph *m*;

(5) by replacing “the functional abilities of a person” in the first and second lines of paragraph *o* by “functional abilities”;

(6) by replacing “skills” in the third line of paragraph *o* by “a person’s skills”, and by replacing “in order to foster optimal autonomy” at the end of that paragraph by “with a view to fostering the optimal autonomy of the person in interaction with his environment”.

5. Section 37.1 of the Code is amended

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

“(1.1) the Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec:

“(1.1.1) if practising the profession of social worker:

“(a) assess a person suffering from a mental or neuropsychological disorder attested by the diagnosis or evaluation of an authorized professional;

“(b) assess a person further to a decision of the director of youth protection or of a tribunal made under the Youth Protection Act (chapter P-34.1);

“(c) assess an adolescent further to a decision of a tribunal made under the Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1);

“(d) assess a person with regard to child custody and access rights;

“(e) assess a person who wishes to adopt a child;

“(f) undertake the psychosocial assessment of a person with regard to the protective supervision of a person of full age or with regard to a mandate given in anticipation of the mandator’s incapacity;

“(g) determine the intervention plan for a person who suffers from a mental disorder or exhibits suicidal tendencies and who resides in a facility run by an institution operating a rehabilitation centre for young persons with adjustment problems;

“(h) assess a child not yet admissible to preschool education who shows signs of developmental delay, in order to determine the adjustment and rehabilitation services required;

“(i) make decisions as to the use of restraint measures in accordance with the Act respecting health services and social services (chapter S-4.2) and the Act respecting health services and social services for Cree Native persons (chapter S-5); and

“(j) make decisions as to the use of isolation measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons;

“(1.1.2) if practising the profession of marriage and family therapist:

“(a) assess a person suffering from a mental or neuropsychological disorder attested by the diagnosis or evaluation of an authorized professional;

“(b) assess a person with regard to child custody and access rights; and

“(c) assess a person who wishes to adopt a child;

“(1.2) the Ordre professionnel des psychologues du Québec:

“(a) assess a person suffering from a mental or neuropsychological disorder attested by the diagnosis or evaluation of an authorized professional;

“(b) assess mental disorders;

“(c) assess neuropsychological disorders, provided a training certificate has been issued to the member by the Order pursuant to a regulation under paragraph *o* of section 94;

“(d) assess an adolescent further to a decision of a tribunal made under the Youth Criminal Justice Act;

“(e) assess a person with regard to child custody and access rights;

“(f) assess a person who wishes to adopt a child;

“(g) assess a handicapped student or a student with a social maladjustment with a view to formulating an individualized education plan in accordance with the Education Act (chapter I-13.3);

“(h) assess a child not yet admissible to preschool education who shows signs of developmental delay, in order to determine the adjustment and rehabilitation services required;

“(i) make decisions as to the use of restraint measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons; and

“(j) make decisions as to the use of isolation measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons;

“(1.3) the Ordre professionnel des conseillers et conseillères d’orientation et des psychoéducateurs et psychoéducatrices du Québec:

“(1.3.1) if practising the profession of vocational guidance counsellor:

“(a) assess a person suffering from a mental or neuropsychological disorder attested by the diagnosis or evaluation of an authorized professional;

“(b) assess mental disorders, provided a training certificate has been issued to the member by the Order pursuant to a regulation under paragraph *o* of section 94;

“(c) assess mental retardation;

“(d) assess a handicapped student or a student with a social maladjustment with a view to formulating an individualized education plan in accordance with the Education Act; and

“(1.3.2) if practising the profession of psychoeducator:

“(a) assess a person suffering from a mental or neuropsychological disorder attested by the diagnosis or evaluation of an authorized professional;

“(b) assess a person further to a decision of the director of youth protection or of a tribunal made under the Youth Protection Act;

“(c) assess an adolescent further to a decision of a tribunal made under the Youth Criminal Justice Act;

“(d) determine the intervention plan for a person who suffers from a mental disorder or exhibits suicidal tendencies and who resides in a facility run by an institution operating a rehabilitation centre for young persons with adjustment problems;

“(e) assess a handicapped student or a student with a social maladjustment with a view to formulating an individualized education plan in accordance with the Education Act;

“(f) assess a child not yet admissible to preschool education who shows signs of developmental delay, in order to determine the adjustment and rehabilitation services required;

“(g) make decisions as to the use of restraint measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons; and

“(h) make decisions as to the use of isolation measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons;”;

(2) by adding the following subparagraphs after subparagraph *d* of paragraph 2:

“(e) assess a handicapped student or a student with a social maladjustment with a view to formulating an individualized education plan in accordance with the Education Act; and

“(f) assess a child not yet admissible to preschool education who shows signs of developmental delay, in order to determine the adjustment and rehabilitation services required;”;

(3) by adding the following subparagraphs after subparagraph *d* of paragraph 4:

“(e) make decisions as to the use of isolation measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons;

“(f) assess a person suffering from a mental or neuropsychological disorder attested by the diagnosis or evaluation of an authorized professional;

“(g) assess a handicapped student or a student with a social maladjustment with a view to formulating an individualized education plan in accordance with the Education Act; and

“(h) assess a child not yet admissible to preschool education who shows signs of developmental delay, in order to determine the adjustment and rehabilitation services required;”.

6. Section 38 of the Code is amended by adding the following paragraph:

“The right to exercise a professional activity reserved under section 37.1 for members of a professional order must not be interpreted as prohibiting members of an order to which this division applies from exercising the activities described in section 37, in the letters patent constituting an order or in an amalgamation or integration order.”

7. Section 39.2 of the Code is amended by inserting “to 26, 28” after “24”.

8. Section 39.4 of the Code is amended

(1) by inserting “suicide,” after “preventing”;

(2) by replacing “The field of practice of the members of an order” by “The practice of the profession of the members of an order also”.

9. Section 182.1 of the Code, amended by section 1 of chapter 42 of the statutes of 2007 and by sections 1 and 129 of chapter 11 of the statutes of 2008, is again amended by replacing “the second paragraph of section 187.4” in subparagraph 1 of the first paragraph by “the first paragraph of section 187.4.1”.

10. Section 182.2 of the Code, amended by section 2 of chapter 42 of the statutes of 2007 and by sections 1 and 130 of chapter 11 of the statutes of 2008, is again amended by replacing “the second paragraph of section 187.4” in the sixth paragraph by “the first paragraph of section 187.4.1”.

11. Chapter VI.1 of the Code, comprising sections 187.1 to 187.5, is replaced by the following chapter:

“CHAPTER VI.1

“PSYCHOTHERAPIST’S PERMIT

“**187.1.** With the exception of physicians and psychologists, no person shall practise psychotherapy or use the title of “Psychotherapist” or any other title or abbreviation which may lead to the belief that he is a psychotherapist, unless he holds a psychotherapist’s permit and is a member of the Ordre professionnel des conseillers et conseillères d’orientation et des psychoéducateurs et psychoéducatrices du Québec, the Ordre professionnel des ergothérapeutes du Québec, the Ordre professionnel des infirmières et infirmiers du Québec or the Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec.

Psychotherapy is psychological treatment for a mental disorder, behavioural disturbance or other problem resulting in psychological suffering or distress, and has as its purpose to foster significant changes in the client’s cognitive, emotional or behavioural functioning, his interpersonal relations, his personality or his health. Such treatment goes beyond help aimed at dealing with everyday difficulties and beyond a support or counselling role.

The Office shall establish by regulation a list of actions which relate to psychotherapy but do not constitute psychotherapy within the meaning of the second paragraph, and shall define those actions.

“**187.2.** Every physician, psychologist or holder of a psychotherapist’s permit shall practise psychotherapy in accordance with the laws and regulations governing the physician, psychologist or permit holder, and with the following rules:

- (1) establish a structured process of interaction with the client;
- (2) do a thorough initial evaluation;
- (3) apply therapeutic procedures based on communication; and

(4) use scientifically recognized theoretical models and proven intervention methods that respect human dignity.

“187.3. To obtain a psychotherapist’s permit, a person shall apply to the board of directors of the Ordre professionnel des psychologues du Québec and pay the annual fees set by the board.

“187.3.1. The Office shall determine, by regulation,

(1) the conditions to be met for a physician, psychologist or holder of a psychotherapist’s permit to use the title of “Psychotherapist”;

(2) the standards for the issue of a psychotherapist’s permit; and

(3) the framework for the continuing education requirements with which a physician or psychologist practicing psychotherapy, or a holder of a psychotherapist’s permit must comply, in accordance with the conditions set by resolution of the board of directors of the Collège des médecins du Québec and the Ordre professionnel des psychologues du Québec, the penalties for failing to comply and, where applicable, the cases in which a member may be exempted from complying.

“187.3.2. In exercising the regulatory power conferred by section 187.3.1, the Office is authorized to take transitional measures during the first six years following (*insert the date of coming into force of section 187.1 enacted by section 11 of this Act*). These measures may have effect, in whole or in part, from any date not prior to that date.

The Office is also authorized, for the period specified in the first paragraph and under the conditions it determines, to allow a psychotherapist’s permit to be issued by the board of directors of the Ordre professionnel des psychologues du Québec to persons who do not satisfy the conditions of issue respecting a permit of one of the professional orders whose members may practise psychotherapy, and to determine the provisions of the Professional Code and the regulations made under it by the board of directors of the Ordre professionnel des psychologues du Québec that will apply to such a holder of a psychotherapist’s permit.

“187.4. When carrying out a specific inspection or an inquiry, the professional inspection committee or the syndic of the professional order to which the holder of a psychotherapist’s permit belongs must retain the services of an expert who is a member of the Ordre professionnel des psychologues du Québec.

The board of directors of the professional order to which the holder of a psychotherapist’s permit belongs must inform the board of directors of the Ordre professionnel des psychologues du Québec of any recommendation or decision made by the professional inspection committee or the disciplinary

council and of any decision of the board of directors further to that recommendation concerning a member of the same order who holds a psychotherapist's permit.

“187.4.1. The board of directors of the Ordre professionnel des psychologues du Québec may suspend or revoke the psychotherapist's permit of any person who fails to maintain his membership in a professional order, pay the annual fees, meet the conditions relating to the use of the title of “Psychotherapist”, or satisfy the standards for the issue of a psychotherapist's permit.

A decision made under the first paragraph may be appealed from to the Professions Tribunal in accordance with the provisions of Division VIII of Chapter IV.

“187.4.2. The board of directors of the Ordre professionnel des psychologues du Québec shall suspend or revoke a psychotherapist's permit if the holder has been the subject of a decision by the board of directors of the professional order of which he is a member or of a final decision by the disciplinary council of that order or by the Professions Tribunal, imposing a suspension or a full restriction on the right to practise psychotherapy. The permit is suspended for the duration specified in the decision of the board of directors, the disciplinary council or the Professions Tribunal.

If the holder of a psychotherapist's permit has been the subject of a decision by the board of directors of the professional order of which he is a member or of a final decision by the disciplinary council of that order or by the Professions Tribunal, imposing a partial restriction on the right to practise psychotherapy, the board of directors of the Ordre professionnel des psychologues du Québec shall restrict, under the same conditions, the right to practise psychotherapy.

The board of directors of the Ordre professionnel des psychologues du Québec shall inform the board of directors of the professional order of which the holder of the psychotherapist's permit is a member of any suspension or revocation of the permit.

“187.4.3. Any penal proceedings for the unlawful practice of psychotherapy or the unauthorized use of the title of “Psychotherapist” are instituted by the Ordre professionnel des psychologues du Québec on a resolution of the board of directors or the executive committee.

“187.5. An interdisciplinary advisory council on the practice of psychotherapy is hereby established within the Ordre professionnel des psychologues du Québec for a ten-year term renewable by the Government.

“187.5.1. The mandate of the interdisciplinary advisory council is to give advisory opinions and make recommendations to the Office des professions du Québec on the draft regulations made by the Office under this chapter, before their adoption by the Office, and on any other matter concerning the practice of psychotherapy that the Office considers expedient to submit to it.

It is also the mandate of the interdisciplinary advisory council to give advisory opinions and make recommendations to the board of directors of the professional orders whose members may practise psychotherapy on the draft regulations on the practice of psychotherapy made by those orders, before their adoption by the order in question, and on any other matter concerning the practice of psychotherapy that the board of directors considers expedient to submit to it.

The interdisciplinary advisory council must also, through the agency of the Office, give advisory opinions and make recommendations to the Minister responsible for the administration of legislation respecting the professions, on any matter concerning the practice of psychotherapy that the Minister considers expedient to submit to it.

“187.5.2. The interdisciplinary advisory council consists of the following members appointed by the Government for their knowledge, experience or professional expertise in the field of psychotherapy:

(1) two psychologists, one of whom is the chair of the council, after consultation with the Ordre professionnel des psychologues du Québec;

(2) two physicians, one of whom is the vice-chair of the council, after consultation with the Collège des médecins du Québec;

(3) a member from each professional order whose members may hold a psychotherapist’s permit and, if applicable, a holder of each class of permit issued by that professional order, after consultation with the order concerned.

The interdisciplinary advisory council may consult any person whose expertise is required or who represents a body concerned in a matter under consideration, and authorize him to participate in its meetings.

“187.5.3. The interdisciplinary advisory council may adopt rules for the conduct of its affairs.

“187.5.4. The advisory opinions and recommendations submitted by the interdisciplinary advisory council must, if applicable, include the position of each member.

The advisory opinions and recommendations must be filed with the Office des professions du Québec or with the Minister responsible for the administration of legislation respecting the professions.

“187.5.5. The Ordre professionnel des psychologues du Québec shall provide the necessary administrative support to the interdisciplinary advisory council, see to the preparation and conservation of its minutes, advisory opinions and recommendations, and convene its meetings when requested.

The operating costs of the interdisciplinary advisory council shall be assumed jointly by the Ordre professionnel des psychologues du Québec and the professional orders whose members may practise psychotherapy.

“187.5.6. At the expiry of a period of five years after (*insert the date of coming into force of section 187.5 enacted by section 11 of this Act*) and every five years thereafter, the interdisciplinary advisory council shall report to the Office des professions du Québec on the implementation of the provisions of Chapter VI.1 and in particular of the transitional measures set out in section 187.3.2.

The Minister responsible for the administration of legislation respecting the professions shall, not later than six months after the expiry of any period set out in the first paragraph, present a report to the Government on the implementation of the provisions of Chapter VI.1.

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.”

12. Schedule I to the Code is amended by replacing paragraph 28 by the following paragraph:

“28. The Ordre professionnel des conseillers et conseillères d’orientation et des psychoéducateurs et psychoéducatrices du Québec;”.

NURSES ACT

13. Section 14 of the Nurses Act (R.S.Q., chapter I-8), amended by section 212 of chapter 11 of the statutes of 2008, is again amended by adding the following paragraph at the end:

“(g) determine the training and clinical experience in psychiatric nursing care required to exercise the activity referred to in subparagraph 16 of the second paragraph of section 36.”

14. Section 36 of the Act is amended

(1) by replacing “a person’s state of health, determining and carrying out of the” in the first paragraph by “health, determining and carrying out the”;

(2) by replacing “or restore health and” in the first paragraph by “and restore the health of a person in interaction with his environment and”;

(3) by adding the following subparagraphs at the end of the second paragraph:

“(15) deciding to use isolation measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons;

“(16) assessing mental disorders, except mental retardation, if the nurse has the university degree and clinical experience in psychiatric nursing care required under a regulation made in accordance with paragraph *g* of section 14;

“(17) assessing a child not yet admissible to preschool education who shows signs of developmental delay, in order to determine the adjustment and rehabilitation services required.”

MEDICAL ACT

15. Section 31 of the Medical Act (R.S.Q., chapter M-9) is amended

(1) by replacing “in the health of human beings” in the first paragraph by “in health”;

(2) by replacing “restore health” at the end of the first paragraph by “restore the health of a person in interaction with his environment”;

(3) by adding the following subparagraph at the end of the second paragraph:

“(11) deciding to use isolation measures in accordance with the Act respecting health services and social services and the Act respecting health services and social services for Cree Native persons.”

TRANSITIONAL AND FINAL PROVISIONS

16. Holders of a social worker’s permit or a marriage and family therapist’s permit issued by the board of directors of the *Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec* may practise the activities reserved for their respective professions under paragraph 1.1 of section 37.1, enacted by paragraph 1 of section 5, within the framework of the activities that paragraph *d* of section 37, enacted by paragraph 1 of section 4, allows them to practise, until the date of coming into force of a regulation made by the board of directors of the *Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec* under paragraph *m* of section 94 of the Professional Code.

17. Holders of a vocational guidance counsellor’s permit or a psychoeducator’s permit issued by the board of directors of the *Ordre professionnel des conseillers et conseillères d’orientation et des psychoéducateurs et psychoéducatrices du Québec* may practise the activities reserved for their respective professions under paragraph 1.3 of section 37.1, enacted by paragraph 1 of section 5, within the framework of the activities

that paragraph *g* of section 37, enacted by paragraph 3 of section 4, allows them to practise, until the date of coming into force of a regulation made by the board of directors of the Ordre professionnel des conseillers et conseillères d'orientation et des psychoéducateurs et psychoéducatrices du Québec under paragraph *m* of section 94 of the Professional Code.

18. Anyone who, at the date of coming into force of a provision of section 5 of this Act, fails to fulfil the conditions for obtaining the permit of an order referred to in the provision for the activities reserved for its members and who was exercising the professional activity referred to in the provision at the date of its coming into force or at the date that is one year after 19 June 2009, whichever is earlier, may continue to exercise the activity as long as the order concerned is informed in the manner determined by its board of directors.

The board of directors of an order referred to in the first paragraph may determine by regulation the terms and conditions on which such a person may exercise the activity; the regulation may also determine which of the regulatory standards applicable to the members of the order apply to that person. Before adopting such a regulation, the board of directors must consult any order whose members exercise the activity.

Section 95 of the Professional Code applies to a regulation referred to in the second paragraph.

The first paragraph does not apply to the activities referred to in subparagraphs *b* and *c* of paragraph 1.2 or in subparagraphs *b* and *c* of subparagraph 1.3.1 of paragraph 1.3 of section 37.1 amended by paragraph 1 of section 5 of this Act.

19. The provisions of this Act come into force on the date or dates to be set by the Government.

2009, chapter 29

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING SPECIALIZED MEDICAL CENTRES AND MEDICAL IMAGING LABORATORIES

Bill 34

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 24 March 2009

Passed in principle 3 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009, except paragraph 2 of section 3, paragraph 1 of section 5, paragraph 2 of section 20 and paragraph 1 of section 22, which come into force on 1 January 2010

Legislation amended:

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

Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2)

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

Act to amend the Act respecting health services and social services and other legislative provisions (2006, chapter 43)

Regulations amended:

Regulation respecting the application of the Health Insurance Act (R.R.Q., 1981, chapter A-29, r. 1)

Regulation respecting the specialized medical treatments provided in a specialized medical centre

Explanatory notes

This Act proposes certain adjustments to the legislative provisions applicable to specialized medical centres and medical imaging laboratories.

It amends certain provisions concerning the voting rights attached to the shares of a legal person or the interests in a partnership operating a specialized medical centre or a medical imaging laboratory, provisions concerning the physicians who make up the board of directors or internal management board of such a legal person or partnership and provisions concerning the appointment of the medical director of such a centre or laboratory.

(Cont'd on next page)

Explanatory notes (Cont'd)

This Act also sets out the responsibilities of the board of directors or internal management board of a legal person or partnership operating a specialized medical centre or a medical imaging laboratory and the obligations of the operator of a specialized medical centre where only physicians who have opted out of the health insurance plan practise.

Moreover, the Act specifies that the specialized medical treatments that can be provided in a specialized medical centre will from now on be determined by the Government. It also specifies the types of medical imaging examinations using diagnostic radiology or magnetic resonance imaging that can be carried out in a medical imaging laboratory. In addition, it sets out the conditions under which a community organization may offer termination of pregnancy services on its premises.

This Act introduces a prohibition against remuneration by the Régie de l'assurance maladie du Québec for insured services provided by a physician in a specialized medical centre or a laboratory operating without a permit or for which the permit has been suspended or cancelled or has not been renewed.

Lastly, this Act contains transitional and consequential provisions.



Chapter 29

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING SPECIALIZED MEDICAL CENTRES AND MEDICAL IMAGING LABORATORIES

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

1. Section 333.1 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by replacing “Minister” in the first, third and fourth paragraphs by “Government”.

2. The Act is amended by inserting the following section after section 333.1:

“333.1.1. Specialized medical treatment not provided for in a regulation under the first paragraph of section 333.1 may be provided only in an institution operating a hospital centre if general, spinal or limb block, excluding digital block, anaesthesia is used.”

3. Section 333.2 of the Act is amended

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

“333.2. A physician who is a member of the Collège des médecins du Québec is the only natural person who may operate a specialized medical centre. If the operator of the centre is a legal person or a partnership, more than 50% of the voting rights attached to the shares of the legal person or the interests in the partnership must be held

(1) by physicians who are members of that professional order;

(2) by a legal person or a partnership all of whose voting rights attached to the shares or interests are held

(a) by physicians described in subparagraph 1; or

(b) by another legal person or partnership all of whose voting rights attached to the shares or interests are held by such physicians; or

(3) both by physicians described in subparagraph 1 and by one or more legal persons or partnerships described in subparagraph 2.”;

(2) by replacing the first independent clause of the second paragraph by the following independent clause: “The affairs of a legal person or a partnership that operates a specialized medical centre must be administered by a board of directors or internal management board a majority of whose members are physicians practising in the centre;”;

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

“The shareholders of a legal person or the partners in a partnership that operates a specialized medical centre may not enter into an agreement that restricts the power of the directors of the legal person or the partnership.”

4. The Act is amended by inserting the following section after section 333.4:

“333.4.1. The operator of a specialized medical centre must ensure that the medical services provided in the centre meet generally recognized standards of quality and safety.”

5. Section 333.5 of the Act is amended

(1) by replacing “a member of the Collège des médecins du Québec” in the first paragraph by “chosen from among the physicians practising in the centre”;

(2) by inserting “, under the authority of the operator,” after “The medical director” at the beginning of the second paragraph.

6. Section 333.6 of the Act is amended

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

“333.6. The operator of a specialized medical centre described in subparagraph 2 of the first paragraph of section 333.3 must offer persons who have surgery or receive some other specialized medical treatment referred to in section 333.1 in the centre, either directly or through another private resource with which the operator has entered into an agreement and to which the operator refers those persons, all the preoperative and postoperative services normally associated with the surgery or treatment, excluding any services associated with complications, and all the rehabilitation services and home care support services needed for complete recovery. The operator of the centre must also inform a person who wishes to receive such surgery or specialized medical treatment in the centre that the person must also obtain the preoperative, postoperative, rehabilitation and home care support services either in the centre or from another private resource. In addition, the operator of the centre must inform the person of the total foreseeable cost of the preoperative, postoperative, rehabilitation and home care support services that the person must obtain either in the centre or from another private resource.”;

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

“The cost of medical services obtained from a private resource under the first or second paragraph may not be assumed by the Régie de l’assurance maladie du Québec.”

7. Section 333.7 of the Act is replaced by the following section:

“333.7. Only the following medical services may be provided in a specialized medical centre:

(1) medical services necessary for surgery or any other specialized medical treatment referred to in section 333.1 and entered on the permit issued to the operator of the specialized medical centre under section 441;

(2) medical services identified in section 333.6 that are associated with such surgery or such specialized medical treatment; and

(3) medical services corresponding to activities permitted in a private health facility.

The operator of a specialized medical centre must ensure compliance with the first paragraph.”

8. The Act is amended by inserting the following section after section 333.7:

“333.7.1. Not later than 31 March each year, the operator of a specialized medical centre must send the Minister and the agency in the centre’s territory a report on the centre’s activities for the preceding calendar year. The report must include the name of the medical director, the name of the general practitioners and the specialists, by specialty, who practised in the centre, the number of specialized medical treatments provided in the centre, by type of treatment entered on the permit, and any other information required by the Minister.

The information provided under the first paragraph must not allow the centre’s clientele to be identified.”

9. The Act is amended by inserting the following section after section 338:

“338.1. Despite any inconsistent provision of this Act or the regulations, a community organization may offer termination of pregnancy services on its premises if it obtains authorization from the Minister.

A community organization seeking that authorization must send its application to the agency so the agency may determine whether the needs in its region justify those services.

After approving the application, the agency shall send it to the Minister, who shall grant the authorization if of the opinion that it is in the public interest.

The authorization is valid until it is revoked.

Sections 333.4, 333.5, 333.8, 446.1 to 450 and 489 apply, with the necessary modifications, to such a community organization, as the operator for the purposes of those sections.”

10. Section 440 of the Act is amended

(1) by inserting “the number of operating rooms it can provide,” after “the centre is operated,” in the second paragraph;

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

“The Minister shall make public the information required under this section.”

11. Section 441 of the Act is amended by adding the following paragraph at the end:

“The Minister may not issue a specialized medical centre permit authorizing more than five beds, or issue a permit that would increase the total number of beds within a single facility to more than five.”

12. Section 446.1 of the Act is amended by adding the following paragraphs at the end:

“(5) the operator or any of the physicians practising in the specialized medical centre has been convicted of an offence under the fourth or ninth paragraph of section 22 or under section 22.0.0.1 of the Health Insurance Act (chapter A-29), for an act or omission that concerns the centre; or

“(6) the operator fails to maintain control over the operation of the specialized medical centre, for instance if the Minister ascertains that the operator is not the owner or lessee of the centre’s facilities, is not the employer of the personnel required for the operation of the centre or does not have the authority required to allow physicians who apply to practise in the centre to do so.”

13. Section 449 of the Act is amended by adding the following paragraph at the end:

“If the permit is a specialized medical centre permit, the Minister shall also mention in the notice that the prohibition against remuneration if a permit is suspended, cancelled or not renewed, set out in the first paragraph of section 22.0.0.0.1 of the Health Insurance Act (chapter A-29), applies.

The notice may be sent to the physicians practising in the specialized medical centre concerned. Similarly, a decision by the Minister to suspend, cancel or refuse to renew the permit must state that the prohibition against remuneration applies. The Minister shall send a copy of any such decision without delay to the Régie de l'assurance maladie du Québec, which, upon receiving it, shall inform the physicians practising in the specialized medical centre concerned that the prohibition against their being remunerated applies. An operator whose permit is suspended, cancelled or not renewed must immediately inform the clientele of the specialized medical centre concerned of the fact.”

14. Section 489 of the Act is amended by adding “, including, in the case of a specialized medical centre, any document proving that the operator controls the operation of the centre” at the end of subparagraph 2 of the second paragraph.

15. The Act is amended by inserting the following section after section 489.1:

“**489.2.** If, following an inspection, the Minister is informed that a specialized medical centre is being operated without a permit, the Minister shall immediately notify the Régie de l'assurance maladie du Québec in writing for the purposes of the prohibition against remuneration set out in the first paragraph of section 22.0.0.0.1 of the Health Insurance Act (chapter A-29). On receiving the notice, the Régie shall inform the physicians practising in the specialized medical centre concerned that the prohibition against their being remunerated applies.”

16. Section 505 of the Act, amended by section 2 of chapter 8 of the statutes of 2008, is again amended by inserting the following paragraph after paragraph 21.1:

“(21.2) determine the other specialized medical treatments that may be provided in a specialized medical centre under section 333.1;”.

17. Section 531 of the Act is amended by inserting “section 333.1.1,” after “of section 135,” in the first paragraph.

18. Section 531.3 of the Act is amended

(1) by inserting “, the first or second paragraph of section 333.6” after “of section 333.5” in the first paragraph;

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

“If the third paragraph of section 333.2 is contravened, each shareholder or partner that is party to the agreement is guilty of an offence and is liable to the penalty prescribed in the first paragraph.”;

(3) by replacing “third” in the second paragraph by “fourth”.

ACT RESPECTING MEDICAL LABORATORIES, ORGAN, TISSUE,
GAMETE AND EMBRYO CONSERVATION, AND THE DISPOSAL
OF HUMAN BODIES

19. Section 30.1 of the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2) is amended by inserting “determined by government regulation” after “examinations”.

20. Section 30.2 of the Act is amended

(1) by replacing the last two sentences of the first paragraph by the following: “If the physician acts for the benefit of an association, all the members of the association must hold such a certificate. If the physician acts for the benefit of a legal person or a partnership, more than 50% of the voting rights attached to the shares of the legal person or the interests in the partnership must be held

(1) by physicians holding such a certificate;

(2) by a legal person or a partnership all of whose voting rights attached to the shares or interests are held

(a) by physicians described in subparagraph 1; or

(b) by another legal person or partnership all of whose voting rights attached to the shares or interests are held by such physicians; or

(3) both by physicians described in subparagraph 1 and by one or more legal persons or partnerships described in subparagraph 2.”;

(2) by replacing “that includes a majority of physicians who hold a specialist’s certificate in diagnostic radiology issued by the Collège des médecins du Québec; such physicians” in the second paragraph by “a majority of whose members are radiologists practising in the laboratory; such radiologists”;

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

“The shareholders of a legal person or the partners in a partnership for which a medical imaging laboratory permit is issued may not enter into an agreement that restricts the power of the directors of the legal person or the partnership.”

21. The Act is amended by inserting the following section after section 30.4:

“30.4.1. The operator of a medical imaging laboratory must ensure that the medical imaging services provided in the laboratory meet generally recognized standards of quality and safety.”

22. Section 30.5 of the Act is amended

(1) by replacing “hold a specialist’s certificate in diagnostic radiology issued by the Collège des médecins du Québec” in the first paragraph by “be chosen from among the radiologists practising in the laboratory”;

(2) by inserting “, under the authority of the operator,” after “The medical director” at the beginning of the second paragraph.

23. Section 34 of the Act is amended by adding the following sentence at the end of the second paragraph: “If the application is for a medical imaging laboratory permit, the person shall also mention the types of medical imaging examinations using diagnostic radiology or magnetic resonance imaging that are to be carried out in the laboratory.”

24. Section 35 of the Act is amended by adding the following paragraph at the end:

“A medical imaging laboratory permit must also state the types of medical imaging examinations using diagnostic radiology or magnetic resonance imaging that may be carried out in the laboratory.”

25. Section 38 of the Act is amended by adding the following paragraph at the end:

“A legal person, partnership or association for which a permit is issued must ensure that the permit holder fulfils the obligations imposed by this Act or the regulations.”

26. The Act is amended by inserting the following section after section 39:

“**39.1.** The permit holder must carry on activities in accordance with the permit.”

27. Section 40.3.2 of the Act is amended

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

“(f) acts for the benefit of a legal person, partnership or association for which a permit is issued who fails to fulfil the obligations imposed by this Act or the regulations.”;

(2) by adding the following subparagraph at the end of the second paragraph:

“(3) fails to maintain control over the operation of the laboratory, for instance if the Minister ascertains that the holder or the legal person, partnership or association for whose benefit the holder acts is not the owner

or lessee of the laboratory facilities, is not the employer of the personnel required for the operation of the laboratory or does not have the authority required to allow radiologists who apply to practise in the laboratory to do so.”;

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

“If the permit is a laboratory permit, the Minister shall also mention in the notice that the prohibition against remuneration if a permit is suspended, cancelled or not renewed, set out in the second paragraph of section 22.0.0.0.1 of the Health Insurance Act (chapter A-29), applies. The notice may be sent to the physicians practising in the laboratory concerned. Similarly, a decision by the Minister to suspend, cancel or refuse to renew the permit must state that the prohibition against remuneration applies. The Minister shall send a copy of any such decision without delay to the Régie de l’assurance maladie du Québec, which, upon receiving it, shall inform the physicians practising in the laboratory concerned that the prohibition against their being remunerated applies. An operator whose permit is suspended, revoked or not renewed must immediately inform the clientele of the laboratory concerned of the fact.”

28. The Act is amended by inserting the following section after section 67:

“**67.1.** If, following an inspection, the Minister is informed that a laboratory is being operated without a permit, the Minister shall immediately notify the Régie de l’assurance maladie du Québec in writing for the purposes of the prohibition against remuneration set out in the second paragraph of section 22.0.0.0.1 of the Health Insurance Act (chapter A-29). On receiving the notice, the Régie shall inform the physicians practising in the laboratory concerned that the prohibition against their being remunerated applies.”

HEALTH INSURANCE ACT

29. Section 15.1 of the Health Insurance Act (R.S.Q., chapter A-29) is amended by replacing “determined by the Minister” in the first paragraph by “determined by a regulation made”.

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

“**22.0.0.0.1.** Despite the first paragraph of section 22, a physician is not entitled to be remunerated for an insured service the physician furnished in a specialized medical centre being operated without a permit or whose specialized medical centre permit has been suspended or cancelled or has not been renewed, unless it is a medical service described in subparagraph 3 of the first paragraph of section 333.7 of the Act respecting health services and social services (chapter S-4.2).

The same applies for all insured services furnished by a physician in a laboratory operated without a permit or whose permit has been suspended or cancelled or has not been renewed.

The prohibition against remuneration set out in the first and second paragraphs applies upon receipt by the Board of the copy of the Minister's decision to suspend, cancel or refuse to renew the permit or the Minister's notice informing it that the specialized medical centre or the laboratory is being operated without a permit."

ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES AND OTHER LEGISLATIVE PROVISIONS

31. Section 55 of the Act to amend the Act respecting health services and social services and other legislative provisions (2006, chapter 43) is repealed.

TRANSITIONAL AND FINAL PROVISIONS

32. A person or partnership that, on 31 December 2007, operated a private health facility in which one of the types of surgery mentioned in section 333.1 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) was performed has until 30 September 2009 to obtain a permit, in accordance with section 441 of that Act, authorizing it to operate a specialized medical centre.

A permit issued to a person or partnership referred to in the first paragraph is valid from 30 September 2009.

33. A community organization within the meaning of section 334 of the Act respecting health services and social services that, on 24 March 2009, offered pregnancy termination services on its premises is deemed to have obtained the authorization required by section 338.1 of the Act respecting health services and social services, enacted by section 9.

34. Despite section 333.3 of the Act respecting health services and social services, a physician subject to an agreement entered into under section 19 of the Health Insurance Act (R.S.Q., chapter A-29) may continue to practise in a specialized medical centre described in subparagraph 2 of the first paragraph of section 333.3 of the Act respecting health services and social services if

(1) the operator of the specialized medical centre obtained a permit on or before 30 September 2009;

(2) on 31 December 2007, the specialized medical centre was a private health facility in which both physicians subject to an agreement entered into under section 19 of the Health Insurance Act and non-participating physicians within the meaning of that Act practised;

(3) the number of non-participating physicians in the specialized medical centre was equal to or greater than the number of physicians subject to an agreement entered into under section 19 of the Health Insurance Act; and

(4) not later than 120 days after the issue of the permit referred to in subparagraph 1, the physician sent the Minister of Health and Social Services an application for recognition in order to be authorized to practise in the specialized medical centre covered by the permit, together with sufficient proof of compliance with the conditions set out in subparagraphs 2 and 3.

After analyzing the application, the Minister grants the recognition requested if all the conditions set out in the first paragraph have been met. The recognition is valid only for a specialized medical centre described in the first paragraph. It belongs exclusively to the physician who applied for it and may in no case be transferred.

The medical services rendered in a specialized medical centre described in the first paragraph by a physician to whom recognition has been granted are deemed, despite any inconsistent provision, to be rendered by a non-participating physician within the meaning of the Health Insurance Act.

35. A physician who, at the time of obtaining recognition under section 34, has also been appointed to practise in a centre operated by an institution must, as of that time and for the duration of any subsequent reappointment, at all times fulfil the obligations attached to the privileges the physician enjoys.

The institution's director of professional services must inform the Minister immediately of any failure to comply with this section on the part of the physician. In such a case, after giving the physician an opportunity to submit observations in writing, the Minister may withdraw the recognition granted.

36. Until the types of medical imaging examinations using diagnostic radiology or magnetic resonance imaging that may be carried out in a medical imaging laboratory are determined by the Government under section 30.1 of the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2), as amended by this Act, those types of examinations are as follows:

- (1) magnetic resonance imaging;
- (2) mammography;
- (3) osteodensitometry;
- (4) general radiography;
- (5) fixed radioscopy (fixed fluoroscopy);

- (6) mobile radioscopy (mobile fluoroscopy); and
- (7) tomodensitometry.

37. The holder of a medical imaging laboratory permit issued before 19 June 2009 must, on the renewal of the permit, provide the Minister with proof of the types of medical imaging examinations using diagnostic radiology or magnetic resonance imaging that were carried out in the laboratory on 24 March 2009 that is sufficient for the Minister to enter them on the permit.

38. Section 1 of the Regulation respecting the specialized medical treatments provided in a specialized medical centre, made by Order 2008-08 of the Minister of Health and Social Services (2008, G.O. 2, 2941), is amended by striking out paragraph 3.

39. 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 adding the following subparagraph at the end of paragraph *r*:

“(iii) if it is provided in a laboratory under an agreement entered into with the operator of a specialized medical centre under the first paragraph of section 333.6 of the Act respecting health services and social services (R.S.Q., chapter S-4.2).”

40. The provisions of this Act come into force on 19 June 2009, except paragraph 2 of section 3, paragraph 1 of section 5, paragraph 2 of section 20 and paragraph 1 of section 22, which come into force on 1 January 2010.

2009, chapter 30

AN ACT RESPECTING CLINICAL AND RESEARCH ACTIVITIES RELATING TO ASSISTED PROCREATION

Bill 26

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 22 April 2009

Passed in principle 29 May 2009

Passed 18 June 2009

Assented to 19 June 2009

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

Legislation amended:

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

Act respecting administrative justice (R.S.Q., chapter J-3)

Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2)

Medical Act (R.S.Q., chapter M-9)

Act to amend the Public Health Protection Act (1997, chapter 77)

Explanatory notes

The object of this Act is to regulate clinical and research activities relating to assisted procreation in order to ensure high-quality, safe and ethical practices. The Act is also designed to encourage the ongoing improvement of services in that area.

In that respect, the Act provides that any assisted procreation activity, allowing for exceptions, must be carried out in a centre for assisted procreation for which a licence has been issued by the Minister of Health and Social Services and which is under the direction of a physician. The director must ensure that the activities carried out in the centre reflect high-quality, safe and ethical practices. The Act also states that a centre must have its activities accredited by a body recognized by the Minister.

This Act requires that a research project on assisted procreation activities be approved and supervised by a research ethics committee.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act also requires a centre to prepare an annual activity report. It grants inspection powers to the Minister and provides that the Minister may request the board of directors of the Ordre professionnel des médecins du Québec to provide opinions on the quality, safety and ethical nature of the assisted procreation activities and on the professional competence of the physicians in a centre, as well as on the standards to be adopted to improve the quality, safety and ethical nature of assisted procreation activities.

The Act grants regulatory powers to the Minister and the Government as regards centres for assisted procreation and their activities, and prescribes administrative and penal sanctions to ensure that the provisions of the law are respected.

Lastly, the Act amends the Health Insurance Act in order to provide, in particular, that the assisted procreation services determined by regulation are insured services within the meaning of that Act.



Chapter 30

AN ACT RESPECTING CLINICAL AND RESEARCH ACTIVITIES RELATING TO ASSISTED PROCREATION

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

OBJECT, DEFINITIONS AND OTHER INTRODUCTORY PROVISIONS

1. This Act recognizes the necessity of preventing infertility and promoting reproductive health and is designed to protect the health of persons and more particularly the health of women who resort to assisted procreation activities that may be medically required and of children born of such activities, whose filiation is then established according to the provisions of the Civil Code.

For that purpose, the object of this Act is to regulate clinical and research activities relating to assisted procreation in order to ensure high-quality, safe and ethical practices. The Act is also designed to encourage the ongoing improvement of services in that area.

2. For the purposes of this Act,

(1) “assisted procreation activities” means any support given to procreation by medical or pharmaceutical techniques or laboratory manipulation, whether clinical, to create a human embryo, or in the field of research, to improve clinical procedures or acquire new knowledge.

The following activities are targeted in particular: the use of pharmaceutical procedures to stimulate the ovaries; the removal, treatment, *in vitro* manipulation and conservation of human gametes; artificial insemination with a spouse’s or a donor’s sperm; preimplantation genetic diagnosis; embryo conservation; embryo transfer in women.

However, the surgical procedures to restore normal reproductive functions in a woman or a man are not targeted; and

(2) “centre for assisted procreation” means any premises designed for carrying out assisted procreation activities, except activities determined by regulation and carried out on the conditions set out in the regulation. Such premises may be located in a facility maintained by an institution or in a private health facility within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-4.2), in an institution or in a professional’s private consulting office within the meaning of the Act respecting health services

and social services for Cree Native persons (R.S.Q., chapter S-5) or in a laboratory within the meaning of the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2).

3. Only a person or a partnership may operate a centre for assisted procreation. However, if a centre is located in a facility maintained by an institution within the meaning of the Act respecting health services and social services, it may be operated by that institution only, in accordance with the provisions of that Act and to the extent that they are not inconsistent with this Act.

The same applies to a centre located in an institution within the meaning of the Act respecting health services and social services for Cree Native persons.

4. A physician who is a member of the Collège des médecins du Québec is the only natural person who may operate a centre for assisted procreation. If the operator of the centre is a legal person or a partnership, more than 50% of the voting rights attached to the shares of the legal person or the interests in the partnership must be held

(1) by physicians who are members of that professional order;

(2) by a legal person or partnership all of whose voting rights attached to the shares or interests are held

(a) by physicians described in subparagraph 1; or

(b) by another legal person or partnership all of whose voting rights attached to the shares or interests are held by such physicians; or

(3) both by physicians described in subparagraph 1 and by a legal person or partnership referred to in subparagraph 2.

The affairs of a legal person or a partnership that operates a centre for assisted procreation must be administered by a board of directors or an internal management board that includes a majority of physicians who practise at the centre; those physicians must at all times form the majority of the quorum of the board.

The shareholders of a legal person or the partners in a partnership that operates a centre for assisted procreation may not enter into an agreement that restricts the power of the directors of the legal person or partnership.

This section does not apply to a centre for assisted procreation operated by an institution within the meaning of the Act respecting health services and social services or the Act respecting health services and social services for Cree Native persons.

5. For the purposes of this Act, the expression “centre for assisted procreation” is used to designate the premises referred to in section 2 or, if used as the subject of rights or obligations, to designate the person or partnership operating the centre.

CHAPTER II

ASSISTED PROCREATION ACTIVITIES

6. No assisted procreation activities, except those determined by regulation and carried out on the conditions set out in the regulation, may be carried out elsewhere than in a centre for assisted procreation for which a licence has been issued by the Minister under this Act.

7. A person carrying out an assisted procreation activity must respect the conditions and standards for carrying out such activities determined by regulation.

8. A research project on assisted procreation activities must be approved and supervised by a recognized research ethics committee or a research ethics committee established by the Minister. The Minister determines the composition and the operating conditions of the committee, which are published in the *Gazette officielle du Québec*.

The same applies to a research project involving embryos resulting from assisted procreation activities and not used for that purpose. In addition, such a research project must respect the conditions determined by regulation.

9. If an assisted procreation activity raises social and ethical questions on fundamental issues concerning Québec society, the Minister may bring the matter before a competent body, such as the Health and Welfare Commissioner, to request an opinion.

10. In order to comply with recognized medical standards, which aim in particular to protect the health of both the woman and the child, no embryo may be transferred to a woman who is no longer of childbearing age.

CHAPTER III

CENTRE FOR ASSISTED PROCREATION

DIVISION I

GENERAL PROVISIONS

11. A centre for assisted procreation must appoint a member of the Ordre professionnel des médecins du Québec as its director. That physician must hold a specialist’s certificate in obstetrics-gynaecology or be trained in another field considered equivalent by the centre, and be chosen from among the physicians who practise at the centre.

Under the authority of the operator, the director must ensure that the assisted procreation activities carried out in the centre reflect high-quality, safe and ethical practices, and that the centre and the persons carrying out those activities in the centre comply with this Act and any other applicable Act or standard. The director must also comply with the obligations determined by regulation.

A centre must notify the Minister in writing of the director's name, and must also immediately notify the Minister in writing of any change of director.

12. A centre must respect the standards governing equipment, operation and the disposal of biological material, and any other standard governing assisted procreation activities determined by regulation.

13. A centre must establish standard operating procedures in the cases determined by regulation and forward a copy of those procedures to the Minister as soon as possible. The same applies when any change is made to the procedures.

14. Not later than 31 March each year, a centre must forward to the Minister an annual activity report for the preceding calendar year. The report must be produced in the form determined by the Minister and contain any information and be accompanied by any document required by regulation.

DIVISION II

LICENCE AND ACCREDITATION

15. A person may not operate a centre for assisted procreation without holding a licence issued by the Minister for that purpose.

16. Within three years after the licence is issued, a centre must have its assisted procreation activities accredited by an accreditation body recognized by the Minister and retain its accreditation at all times afterwards.

17. The Minister issues to the centre a licence for one of the following classes of activities:

- (1) clinical activities;
- (2) research activities; or
- (3) clinical and research activities.

The licence may be issued for a subclass provided for by regulation.

18. A centre applying for a licence or the modification or renewal of a licence must forward the application to the Minister, using the prescribed form, respect the conditions determined by regulation and include the information, documents or reports required by regulation.

19. The Minister may issue, modify or renew a licence for a centre that meets the conditions provided for in this Act. However, the Minister may refuse to issue such a licence in the public interest.

Furthermore, the issue, modification or renewal of a licence may be subjected to any condition, restriction or prohibition the Minister determines.

20. The licence is issued for three years and may be renewed for the same period.

The licence specifies the class and, where applicable, the subclass of activities for which it is issued, the premises, the period of validity and any conditions, restrictions or prohibitions attached to the licence.

The Minister must make the information provided for by this section public.

21. A centre must carry out its activities in accordance with the licence.

A centre must immediately notify the Minister in writing of any change in its activities.

22. The holder of a licence must respect the conditions determined by regulation, supply the information and produce the documents and reports prescribed by regulation within the time specified.

23. A centre may not transfer its licence without the written authorization of the Minister.

24. A centre that wishes to cease its activities must first notify the Minister in writing and respect any conditions the Minister sets.

CHAPTER IV

INSPECTION AND OVERSIGHT

25. A person authorized in writing by the Minister to inspect centres for assisted procreation may, at any reasonable time, enter a centre or any premises on which the person has reason to believe that assisted procreation activities are carried out, to ascertain whether this Act and the regulations are being respected.

The inspector may

(1) examine and make a copy of any document relating to the assisted procreation activities carried out on those premises; and

(2) demand any information relating to the application of this Act and the production of any document connected with it.

A person having custody, possession or control of such documents must, on request, make them available to the inspector.

The inspector must, on request, produce a certificate signed by the Minister attesting to the authorization received.

26. It is forbidden to hinder in any way an inspector carrying out the functions of office, to mislead the inspector by concealment or false declarations, or to refuse to hand over a document or information the inspector may demand under this Act or under a regulation under this Act.

27. An inspector may not be prosecuted for an act performed in good faith while carrying out the functions of office.

28. If, following an inspection, the Minister is informed that a centre is being operated without a licence, the Minister must immediately notify the Régie de l'assurance maladie du Québec in writing for the purposes of the prohibition against remuneration provided for in the second paragraph of section 22.0.0.0.1 of the Health Insurance Act (R.S.Q., chapter A-29). On receiving the notice, the Régie must inform the physicians who practise at the centre concerned of the prohibition against remuneration.

29. The Minister may apply to the board of directors of the Ordre professionnel des médecins du Québec for an opinion on the quality, safety and ethical nature of the assisted procreation activities carried out in a centre and on the professional competence of the physicians carrying out those activities.

The Minister may also request an opinion on the standards to be adopted to improve the quality, safety and ethical nature of assisted procreation activities.

CHAPTER V

REGULATIONS

30. The Government may, by regulation,

(1) determine the assisted procreation activities that may be carried out outside a centre for assisted procreation, and the conditions to be respected;

(2) determine the conditions a person carrying out assisted procreation activities must respect, and the standards governing those activities, which may vary, in particular, with the age of the person resorting to those activities;

(3) determine the conditions a research project referred to in the second paragraph of section 8 must respect;

(4) determine the obligations with which the director of a centre must comply;

(5) prescribe the standards governing equipment, operation and the disposal of biological material, and any other standard governing assisted procreation activities that a centre must respect;

(6) prescribe the information that a centre's annual report must contain and the documents that must accompany the report;

(7) establish subclasses of licences and, for each class and subclass of a licence, the conditions of issue, maintenance or renewal, as well as the information to be provided and the documents and reports to be produced within the time specified;

(8) determine the assisted procreation activities on which information need not be kept permanently;

(9) determine the provisions of a regulation under this Act the violation of which constitutes an offence; and

(10) prescribe any measure to facilitate the application of this Act.

31. The Minister may, by regulation,

(1) determine the cases in which a centre must establish standard operating procedures; and

(2) determine the provisions of a regulation under this Act the violation of which constitutes an offence.

CHAPTER VI

ADMINISTRATIVE SANCTIONS

32. The Minister may suspend, revoke or refuse to modify or renew the licence of a centre for assisted procreation

(1) if the centre no longer meets the conditions required for the issue of a licence or does not respect a condition, restriction or prohibition attached to the licence;

(2) if the centre does not have its activities accredited within three years after the issue of the licence or if it does not maintain its accreditation;

(3) if the centre made a false declaration or distorted a material fact upon applying for the issue, modification or renewal of a licence, or in a report, a document or information required by the Minister under this Act or under a regulation under this Act;

(4) if the centre does not comply with any other provision of this Act or with a regulation under this Act;

(5) if the director does not respect the obligations imposed by this Act or by a regulation under this Act;

(6) if it is in the public interest;

(7) if the assisted procreation activities carried out in the centre do not reflect high-quality, safe and ethical practices in the opinion of the board of directors of the Ordre professionnel des médecins du Québec;

(8) if the operator fails to maintain control over the operation of the centre for assisted procreation, in particular if the Minister ascertains that the operator is not the owner or lessee of the centre's facilities, is not the employer of the personnel required for the operation of the centre or does not have the authority required to allow physicians who apply to practise at the centre to do so; or

(9) if the centre or a physician who practises at the centre has been convicted of an offence under the fourth or ninth paragraph of section 22 or section 22.0.0.1 of the Health Insurance Act (R.S.Q., chapter A-29) for an act or an omission concerning the centre.

33. Before suspending, revoking or refusing to modify or renew the licence of a centre, the Minister may order the centre to take the necessary corrective action within a specified period of time.

If the centre fails to comply with the order within the time specified, the Minister may suspend, revoke or refuse to modify or renew the licence.

The Minister must make public the decision to suspend, revoke or refuse to renew the licence of a centre for assisted procreation.

34. Except in emergencies, before refusing to issue, modify or renew a licence, or before suspending or revoking a licence, the Minister must notify the centre in writing as prescribed by section 5 of the Act respecting administrative justice (R.S.Q., chapter J-3) and allow the centre at least 10 days to submit observations.

The Minister must notify the centre in writing of the decision to suspend, revoke or refuse to renew the licence, giving the reasons.

The Minister's notice must also mention that the prohibition against remuneration if a licence is suspended, revoked or not renewed, provided for in the second paragraph of section 22.0.0.0.1 of the Health Insurance Act (R.S.Q., chapter A-29), applies. The notice may be sent to the physicians practising at the centre concerned. Similarly, a decision by the Minister to suspend, revoke or refuse to renew the licence must state that the prohibition against remuneration applies. The Minister must send a copy of the decision without delay to the Régie de l'assurance maladie du Québec, which, upon receiving it, must inform the physicians practising at the centre concerned that the prohibition against their being remunerated applies.

The operator whose licence is suspended, revoked or not renewed must immediately inform the clientele of the centre concerned.

35. A centre whose application for a licence or the modification or renewal of a licence is refused, or whose licence is suspended or revoked, may contest the Minister's decision before the Administrative Tribunal of Québec within 60 days following the date on which the centre received notification of the decision.

When assessing the facts or the law, the Tribunal may not substitute its assessment of the public interest for the assessment the Minister made in reaching a decision.

CHAPTER VII

PENAL PROVISIONS

36. A person that contravenes section 6 or 15 is guilty of an offence. A natural person is liable to a fine of \$2,000 to \$30,000 and a legal person is liable to a fine of \$6,000 to \$90,000.

37. A person that contravenes a provision of a regulation the violation of which constitutes an offence under paragraph 9 of section 30 or paragraph 2 of section 31 is liable to a fine of \$1,000 to \$10,000.

38. A person that fails or refuses to provide any information, report or other document that must be made available under this Act is guilty of an offence and is liable to a fine of \$1,000 to \$10,000.

39. A person that contravenes section 26 is guilty of an offence and is liable to a fine of \$1,000 to \$10,000.

40. A person that aids, abets, counsels, allows, authorizes or orders another person to commit an offence under this Act or under a regulation under this Act is guilty of an offence.

A person convicted of an offence under this section is liable to the same penalty as that prescribed for the offence the person aided or incited another person to commit.

41. In the case of a subsequent offence, the minimum and maximum fines prescribed in this Act are doubled.

CHAPTER VIII**INFORMATION ON ASSISTED PROCREATION ACTIVITIES**

42. Subject to Chapter IV, the information contained in the forms, documents, reports or opinions forwarded to the Minister under this Act must not allow a person who resorted to assisted procreation activities, or a child born of such activities, to be identified.

The Minister may forward that information to a person or body for the purposes of study, research or statistics, as long as the information cannot be used to identify a centre for assisted procreation.

43. Any information on assisted procreation activities, except those determined by regulation, concerning a person who resorted to such activities, or a child born of such activities, must be kept permanently by the person that carried out those activities.

44. In order to provide ongoing surveillance of the health of persons who resorted to assisted procreation activities and of the children born of such activities, the Minister must collect information, both personal and non-personal, in accordance with the Public Health Act (R.S.Q., chapter S-2.2).

Information that allows a person who resorted to assisted procreation activities, or a child born of such activities, to be identified is confidential and may not be disclosed, even with the consent of the person concerned, except for the purposes of the Public Health Act.

45. Statistical data on assisted procreation activities gleaned from the annual activity reports of centres for assisted procreation must appear in a separate chapter of the department's annual report.

CHAPTER IX**AMENDING, TRANSITIONAL AND FINAL PROVISIONS**

46. Section 3 of the Health Insurance Act (R.S.Q., chapter A-29) is amended by inserting the following subparagraph after subparagraph *d* of the first paragraph:

“(e) the assisted procreation services determined by regulation.”

47. Section 22.0.0.0.1 of the Act, enacted by section 30 of chapter 29 of the statutes of 2009, is amended

(1) by replacing “operated without a permit or whose permit” in the second paragraph by “or a centre for assisted procreation within the meaning of the Act respecting clinical and research activities relating to assisted procreation (2009, chapter 30) that is operated without a permit or licence or whose permit or licence” and by adding “or revoked,” after “cancelled”;

(2) by replacing “cancel or refuse to renew the permit or the Minister’s notice informing it that the specialized medical centre or the laboratory is being operated without a permit” in the third paragraph by “cancel or revoke, or refuse to renew, the permit or licence, or the Minister’s notice informing it that the specialized medical centre, laboratory or centre for assisted procreation is being operated without a permit or licence”.

48. Section 69 of the Act is amended by inserting the following subparagraph after subparagraph *c.1* of the first paragraph:

“(c.2) determine in which cases and on which conditions, such as age, assisted procreation services must be considered as insured services for the purposes of subparagraph *e* of the first paragraph of section 3;”.

49. Section 25 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by inserting “0.1,” after “paragraphs” in the first line of the first paragraph.

50. Schedule I to the Act is amended by inserting the following paragraph before paragraph 1 of section 3:

“(0.1) proceedings under section 35 of the Act respecting clinical and research activities relating to assisted procreation (2009, chapter 30);”.

51. The title of the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2) is amended by replacing “, tissue, gamete and embryo” by “and tissue”.

52. Section 1 of the Act is amended by striking out subparagraph *m.1* of the first paragraph.

53. Section 1 of the Medical Act (R.S.Q., chapter M-9) is amended by adding the following paragraph at the end:

“(h) “centre for assisted procreation”: a centre within the meaning of the Act respecting clinical and research activities relating to assisted procreation (2009, chapter 30).”

54. Section 15 of the Act is amended by adding the following paragraph at the end:

“(e) give an opinion to the Minister of Health and Social Services, on its own initiative or at the request of the Minister, on the quality, safety and ethical nature of the assisted procreation activities carried out in a centre for assisted procreation, the professional competence of the physicians carrying out those activities and the standards to be adopted to improve the quality, safety and ethical nature of those activities.”

55. Section 16 of the Act is amended

(1) by replacing “paragraph *a* or *a.1*” in the first line by “paragraphs *a*, *a.1* and *e*”;

(2) by inserting “, the quality and safety of the activities carried out in centres for assisted procreation” after “institutions” in the third line.

56. Sections 2, 8, 9 and 10 of the Act to amend the Public Health Protection Act (1997, chapter 77) are repealed.

57. A person or partnership operating a centre for assisted procreation on (*insert the date of coming into force of section 15 of this Act*) may continue to do so provided that, within six months of that date, the person or partnership, in accordance with this Act, obtains a licence to operate a centre for assisted procreation.

A person who carries out assisted procreation activities in such a centre may continue to do so until the centre obtains a licence in accordance with the first paragraph.

58. In any Act or statutory instrument, the title of the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation and the disposal of human bodies must read as the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies.

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

60. The Minister must, no later than (*insert the date that occurs 3 years after the date of coming into force of this Act*), report to the Government on the implementation of this Act and on the advisability of maintaining it in force or amending it.

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

The report must be referred to the appropriate parliamentary committee for consideration within 15 days of its tabling in the National Assembly.

61. This Act comes into force on the date or dates to be set by the Government.

2009, chapter 31

AN ACT RESPECTING THE BOUNDARIES OF THE WATERS IN THE DOMAIN OF THE STATE AND THE PROTECTION OF WETLANDS ALONG PART OF THE RICHELIEU RIVER

Bill 28

Introduced by Madam Line Beauchamp, Minister of Sustainable Development,
Environment and Parks

Introduced 25 March 2009

Passage in principle 11 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009

Legislation amended:

Act respecting administrative justice (R.S.Q., chapter J-3)

Explanatory notes

This Act determines the location of the boundaries of the waters in the domain of the State along part of the Richelieu River.

This Act is also intended to protect the River's ecosystems by granting protected status as a proposed biodiversity reserve to certain wetlands along the River, and introducing other measures designed to better safeguard certain zones identified as being of ecological interest.

The part of the Richelieu River affected by this Act lies between the Québec-U.S. border and the southern boundary of lands located near the Gouin bridge in the territory of Ville de Saint-Jean-sur-Richelieu. It runs through seven municipalities in the territory of the Municipalité régionale de comté du Haut-Richelieu: Municipalité de Lacolle, Municipalité de Henryville, Municipalité de Noyan, Municipalité de Sainte-Anne-de-Sabrevois, Municipalité de Saint-Blaise-sur-Richelieu, Ville de Saint-Jean-sur-Richelieu and Paroisse de Saint-Paul-de-l'Île-aux-Noix.



Chapter 31

AN ACT RESPECTING THE BOUNDARIES OF THE WATERS IN THE DOMAIN OF THE STATE AND THE PROTECTION OF WETLANDS ALONG PART OF THE RICHELIEU RIVER

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

OBJECTS AND SCOPE

1. This Act determines the location of the boundaries of the waters in the domain of the State along part of the Richelieu River. In doing so it seeks to reinforce the legal status of titles of ownership along that part of the River.

The Act also seeks to ensure the protection of the River and its ecosystems. Through the boundaries chosen and the other measures set forth, the Act recognizes the remarkable ecological interest of certain wetlands along that part of the River and the need to preserve them for the benefit of present and future generations.

2. The part of the River to which this Act applies crosses the following seven municipalities situated in the Municipalité régionale de comté du Haut-Richelieu: Municipalité de Lacolle, Municipalité de Henryville, Municipalité de Noyan, Municipalité de Sainte-Anne-de-Sabrevois, Municipalité de Saint-Blaise-sur-Richelieu, Ville de Saint-Jean-sur-Richelieu and Paroisse de Saint-Paul-de-l'Île-aux-Noix.

The part of the River in question lies between the Québec-U.S. border and, at Saint-Jean-sur-Richelieu:

(1) on the west shore, the cadastral boundaries of the city of Saint-Jean and the parish of Saint-Jean in the registration division of Saint-Jean; and

(2) on the east shore, north of the Gouin bridge, the southern boundary of lot 643 in the cadastre of the town of Iberville in the registration division of Saint-Jean,

as shown on the map tabled in the National Assembly on 11 June 2009 in two versions, one on hard copy and one containing information on a computer medium, as Sessional Paper No. 109-20090325. The same map, in both versions, is also filed with the office of the Surveyor General of Québec.

3. If there is a discrepancy between the two versions of the map referred to in section 2, the computer version prevails. The map is reproduced, in a smaller version, in Schedule I.

The photographs that appear as a background on the map and the lot numbering and similar information given on the map to facilitate understanding are for information purposes only and without legal value.

CHAPTER II

BOUNDARIES OF THE WATERS IN THE DOMAIN OF THE STATE

DIVISION I

LOCATION OF THE DIVIDING LINE

4. As of 19 June 2009, the boundary of the waters in the domain of the State along the part of the River covered by this Act is the line appearing on the map referred to in section 2.

The first paragraph applies despite articles 919, 965 and 966 of the Civil Code and any other general or special provision of that Code or of an Act, title, deed, judgment or other document.

5. As of 19 June 2009, a reference, for property purposes, in any Act, title, deed, judgment or other document, to the boundary of the waters in the domain of the State, to the high-water mark or to the shore of the River as a property line must be understood as a reference, for the part of the River covered by this Act, to the boundary defined in section 4, subject to the corrections provided for in section 9 and to any alienation or other act that may affect the position of that boundary, in accordance with the law, after 19 June 2009.

As of the same date, for the same purposes, and subject to the same conditions, any description or representation of the boundaries of a lot or immovable appearing in a document that exists on 19 June 2009, including a cadastral plan, location certificate, or minutes of boundary determination, and that does not already respect the line referred to in section 4, is deemed to be modified and the boundaries described or represented, rectified as required.

6. Titles of ownership, instruments transferring authority, administration or other rights, leases, servitudes, or any other right, charge or obligation of a person, including the State, that relate to the area extending away from the River, beyond the line established in section 4, and that were entered into or

established before 19 June 2009 may not be invalidated by sole reason of an erroneous map reference to the waters in the domain of the State.

In addition, if an acquisitive prescription may be applied in that area, the duration of possession for a period preceding 19 June 2009 may not be reduced or denied on the grounds that the land concerned was not subject to prescription during that period because it was in waters in the domain of the State.

7. Legal action may not be taken against the State or any other person to claim, directly or indirectly, a reimbursement of costs or other sums, nor to obtain any compensation, indemnity or reparation as a result or because of the effects of this Act and the boundaries it provides for.

8. The line referred to in section 4 of this Act is not pertinent and may not be cited in legal proceedings undertaken for or against any person, including the State, in order to support contentions as to the location of the high-water mark for a period preceding 19 June 2009, to determine the location of that mark on a part of the River other than that covered by this Act, or to determine the location of that mark or of the waters in the domain of the State in relation to the islands in the part of the River covered by this Act.

Similarly, the line referred to in section 4 is not pertinent and may not be cited in legal proceedings to determine the line the waters of the River may reach for purposes other than property purposes. In particular, it may not be used to establish water levels or flood levels when applying measures for public safety or when applying measures for environmental protection, including the identification of the limits of the land protected by the Marcel-Raymond ecological reserve.

9. The Minister may, before 19 June 2011 and with the permission of the owner concerned, make minor changes to the line referred to in section 4 in order to resolve a technical problem or locate with greater precision in the area the boundary of the waters in the domain of the State.

A notice of any changes made must be published in the *Gazette officielle du Québec*. In addition to briefly describing the changes, the notice must state where a person may go to examine or obtain a hard copy or a computer version of the map with changes included. Section 3 applies, with the necessary modifications, to any map changed in this way.

If the Minister decides to reject a request for a change or decides not to accept the requested change as formulated, the person concerned may contest the decision before the Administrative Tribunal of Québec within 30 days after the decision has been rendered.

A decision rendered by the Minister under the first paragraph with regard to a request for a change addressed to the Minister must be sent by registered mail to the person concerned. If unfavourable, the decision must state that the person has the right to appeal before the Administrative Tribunal of Québec.

10. When a cadastral plan is established for an area that includes or adjoins the part of the River covered by this Act, the line referred to in section 4, as modified if applicable, must be reproduced on the plan as representing the boundary of the waters in the domain of the State. The plan must be made in accordance with this section and, more specifically, so that

(1) the boundaries of the lots concerned are redrawn in accordance with the line referred to in section 4 and do not extend beyond it toward the middle of the River; and

(2) any lot, other than one relating to an island, that would be situated entirely beyond that line toward the middle of the River must be registered as being owned by the Gouvernement du Québec.

This section applies despite any general or special provision of an Act or other document to the contrary, including the provisions of the Act to promote the reform of the cadastre in Québec (R.S.Q., chapter R-3.1).

11. The Minister must ensure that a copy of this Act and of both versions of the map referred to in section 2 is entered in the Register of the domain of the State. This may be done without further formality or procedure.

The first paragraph applies, with the necessary modifications, to any version of the map that is changed by the Minister under section 9. Any changed version of the map is also sent to the office of the Surveyor General of Québec.

12. With the exception of the requirements of section 11, and despite the provisions of any general or special Act, including the Civil Code, no additional measure is required to publicize the boundary set in this Act between the waters in the domain of the State and the lands along the part of the River covered by this Act.

13. To increase awareness of the boundaries of the waters in the domain of the State established by this Act, the Minister sends to the registry office, on the basis of the information at the Minister's disposal and as it becomes available, a notice containing the text set out in Schedule II and specifying the lots the Minister considers likely to be affected by the boundary provided for in section 4 and the names of the cadastres and registration divisions in which the lots are situated, so that the registrar may enter the notice for each lot.

The first paragraph applies, with the necessary modifications, to any changes made to the line under section 9, in which case the text to be reproduced for the notice is that published in the *Gazette officielle du Québec* under that section.

Subject to the fees payable for the publication of notices, it is not necessary to follow the prescriptions of the Civil Code or its regulations regarding the publication of rights when making these applications and entries.

In addition to making the information available to the public via the office of the Surveyor General of Québec, the Minister may use any other means he or she judges appropriate to increase awareness of the boundaries of the waters in the domain of the State on the part of the River covered by this Act.

DIVISION II

COMPENSATION PAID BY THE REGIONAL COUNTY MUNICIPALITY

14. As compensation for the boundary delimitation carried out, including cartographic work, the Municipalité régionale de comté du Haut-Richelieu must pay a sum of \$725,000, of which \$400,000 is paid to the fund established in Chapter IV, in accordance with the provisions of that chapter, and \$325,000 is paid to the Minister of Sustainable Development, Environment and Parks not later than 17 September 2009. Any balance not paid to the Minister by that date bears interest, capitalized monthly, at the rate set under the first paragraph of section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

Despite the first paragraph, the Minister and the regional county municipality may agree to another schedule for payments made to the Minister in order, for example, to permit payment by instalments or to review the moment at which an unpaid balance begins bearing interest.

15. The Municipalité régionale de comté du Haut-Richelieu may require the local municipalities identified in section 2 to reimburse the sums paid under section 14.

The regional county municipality and the local municipalities concerned must agree on the sharing criteria to be used to determine the contribution of each local municipality, as well as the payment schedule, the interest and the other applicable terms of payment.

If no agreement is reached, the Minister, at the request of the regional county municipality or one of the local municipalities, sets the contribution of each local municipality, determines the payment schedule, the interest and the other applicable terms of payment, and notifies the local municipalities, as well as the regional county municipality in writing of his or her decision. To this end, the Minister may take into account the linear metres of shore affected by the boundary provided for in section 4, the use or zoning of the immovables concerned, or their value.

In order to finance its contribution, a local municipality may impose any tax or other method of financing at its disposal. It may, for instance, impose a special tax and establish to that end any criterion or distinction it judges pertinent, such as the imposition of such a tax only on taxable immovables affected by the boundary provided for in section 4. However, a general or

specific tax introduced to finance a local municipality's contribution may not be imposed on immovables that are adjacent to areas established as a proposed biodiversity reserve under section 16, and that would be riverfront property were it not for the reserve.

CHAPTER III

PROTECTION OF THE RIVER AND ITS WETLANDS

DIVISION I

CREATION OF A PROPOSED BIODIVERSITY RESERVE

16. The area in the zones marked “A” on the map referred to in section 2 and reproduced in Schedule I is deemed to be a proposed biodiversity reserve on 19 June 2009, in accordance with Title III of the Natural Heritage Conservation Act (R.S.Q., chapter C-61.01), for a period of four years beginning on that date. This proposed reserve is provisionally called the “Samuel-De Champlain proposed biodiversity reserve”.

Not later than six months after 19 June 2009, but subject to an extension authorized by the Government, the Minister has the government-approved conservation plan for the proposed reserve published in the *Gazette officielle du Québec*. During the period preceding the publication of the plan, the activities permitted or prohibited on the proposed biodiversity reserve are those provided for in subparagraphs 1 and 2 of the first paragraph of section 92 of the Natural Heritage Conservation Act, with the necessary modifications.

The other provisions of that Act also apply, with the necessary modifications. For the purposes of section 42 of that Act, the date of the notice for the setting aside of a reserve is that provided for in the first paragraph.

Despite the regulations on waters in the domain of the State made under the Watercourses Act (R.S.Q., chapter R-13) and in order to ensure proper management of the protected area, the Minister may stipulate the conditions under which rights in that area may be granted or transferred.

DIVISION II

SPECIAL PROTECTION SCHEME FOR CERTAIN ZONES OF ECOLOGICAL INTEREST

17. This division applies to the zones of ecological interest marked “B” on the map referred to in section 2 and reproduced in Schedule I.

18. In a zone of ecological interest referred to in section 17, despite any provision to the contrary and without restricting other requirements or authorizations provided for in an Act or its regulations, the following activities may not be carried on unless a certificate of authorization is first obtained

from the Minister under section 22 of the Environment Quality Act (R.S.Q., chapter Q-2), regardless of the purpose for which they are undertaken:

- (1) the removal of vegetation cover or the cutting of trees or shrubs;
- (2) all land development, including filling, clearing, digging, burying and earthworks, as well as the creation, development or maintenance of a watercourse;
- (3) the use, spreading or depositing, by any method whatsoever, of materials or substances to control the presence, growth or number of plant or wildlife species; and
- (4) the construction, erection, addition or alteration of a building, facility or work; however, repair and maintenance of a building, facility or work are not subject to this section unless the repairs or maintenance require authorization under one of the preceding paragraphs or is such as may result in a significant disturbance of soil, water or surrounding ecosystems.

Subparagraph 2 of the first paragraph does not apply to maintenance work on a watercourse carried out in a zone of ecological interest by a municipal authority, which remain subject to the general system set out in the Environment Quality Act.

The provisions of the Environment Quality Act and its regulations on applications for authorization and certificates of authorization apply, with the necessary modifications, to applications for authorization and certificates of authorization for the activities covered by this section. Without restricting the generality of the foregoing, the following apply to such activities, applications and certificates: sections 23, 24, 106, 107, 114, 115, 119, 119.1, 122.1, 122.2 and 123.1, as well as the other provisions of Divisions XI, XIII and XIV of Chapter I of that Act relating to recourse before the Administrative Tribunal of Québec, the penal provisions and other sanctions, as well as the general provisions, including those on powers of inspection.

19. In evaluating an application for authorization filed under section 22 of the Environment Quality Act for a project located in a zone of ecological interest referred to in section 17, the Minister must take into consideration the fact that such a zone, located in the littoral zone of the River, must, in principle, be maintained in its natural state.

In addition and without limiting the consideration of any other relevant element, the Minister may not issue a certificate of authorization for such a project unless of the opinion that activities or works in the zone are justified by the impossibility or great difficulty of engaging in them or carrying them out elsewhere, or by the necessity or manifest interest of engaging in them or carrying them out within the zone.

A certificate of authorization issued for a project in such a zone may specify, among other things, the procedures and conditions imposed by the Minister in order to reduce the prejudicial impact of the activity or works to a minimum, given the significance and characteristics of the zone which, among other functions,

(1) acts as a pollution filter, controls erosion and retains sediments, thus preventing and reducing surface water and ground water pollution and sediment input;

(2) acts as a regulator of water levels by retaining meteoric water and allowing part of it to evaporate, thus reducing the risk of flood;

(3) helps preserve a rich biological diversity by providing food, protection and habitat to the numerous plant and animal species it harbours;

(4) acts as a natural sun screen and wind-shield by maintaining vegetation, which in turn prevents excessive warming of water temperatures and protects soils and crops from wind damage; and

(5) preserves the natural beauty of the watercourse and the countryside associated with it, thus contributing to the value of land in surrounding areas.

CHAPTER IV

FUND FOR THE PROTECTION, RESTORATION AND ENHANCEMENT OF THE RICHELIEU RIVER AND ITS WETLANDS

20. The Fund for the Protection, Restoration and Enhancement of the Richelieu River and its Wetlands is hereby established in the Municipalité régionale de comté du Haut-Richelieu.

The Fund is dedicated to the financing of measures taken by the regional county municipality to promote the protection, restoration and enhancement of the part of the River covered by this Act, as well as its wetlands, including its shores and flood plain.

With the authorization of the regional county municipality and under the conditions it determines, the Fund may also be used to finance measures taken by the local municipalities identified in section 2.

The measures financed by the Fund must be aimed first and foremost at restoring to their natural state the zones identified by the committee formed under section 21.

21. The regional county municipality must create a committee responsible for advising it on any question involving the management of the Fund submitted to the committee, in particular questions as to which projects or works should be financed and how such projects or works can best be carried out to ensure the protection or restoration of ecosystems.

The committee may also advise the regional county municipality on these matters on its own initiative.

22. The committee, whose members are appointed by the regional county municipality, comprises, aside from the representatives of the local municipalities identified in section 2, at least one person in each of the following categories:

(1) a person with recognized expertise in the protection or restoration of wetlands, shores, littoral zones or flood plains;

(2) a person involved with local or regional environmental protection groups; and

(3) a person chosen from among those, in the territory of the regional county municipality, who are responsible for applying or enforcing urban planning by-laws designed to protect shores, littoral zones or flood plains.

The regional county municipality may also appoint to the committee, as non-voting members, employees of the Ministère du Développement durable, de l'Environnement et des Parcs or the Ministère des Ressources naturelles et de la Faune, designated by those departments.

23. Sections 148.4, 148.5 and 148.7 to 148.13 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) apply to the committee, with the necessary modifications.

24. The regional county municipality 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.

If the regional county municipality chooses to spread payment of the initial amount provided for in paragraph 1 of section 25 over two or more instalments rather than pay the whole amount at the outset, it must also provide the dates or intervals of payment.

25. The Fund is made up of

(1) the sums paid into it by the regional county municipality, including an initial amount of \$400,000, and the other amounts paid into it by the local municipalities identified in section 2;

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

(3) the sums paid into it by a Minister or a government body out of the appropriations granted for that purpose by Parliament;

(4) the revenues allocated to that purpose by the Government, and any contribution determined by the Government on a proposal of the Minister of Finance;

(5) the fines paid by those who commit an offence under an Act or regulation applied by the regional county municipality or one of the local municipalities identified in section 2, if the offence relates to the development, management or protection of the shores, littoral zone or flood plain of the River;

(6) the fees or other amounts collected after 31 December 2009 by the regional county municipality and the local municipalities identified in section 2 to compensate expenditure or reimburse costs incurred for the measures they are authorized to take for the development, management or protection of the shores, littoral zone or flood plain of the River, such as costs and other amounts related to recourse taken under section 227 and following of the Act respecting land use planning and development; and

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

26. The management of the sums making up the Fund is entrusted to the *Municipalité régionale de comté du Haut-Richelieu*.

The regional county municipality keeps the Fund's books and records its financial commitments. The regional county municipality also ensures that those commitments and the payments arising from them do not exceed and are consistent with the available balances.

Article 203 of the *Municipal Code of Québec* (R.S.Q., chapter C-27.1) applies to the Fund, with the necessary modifications.

27. The fiscal year of the Fund ends on 31 December.

28. Despite paragraph 1 of section 25, if the Fund's activities have not begun on 19 December 2009, the regional county municipality must pay the sum of \$400,000 provided for in that paragraph to the Minister of Sustainable Development, Environment and Parks, to be deposited in the Green Fund created under section 15.1 of the *Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs* (R.S.Q., chapter M-30.001) and used first and foremost to manage and protect the wetlands and waters of the Richelieu River.

Sections 14 and 15 apply, with the necessary modifications, to the payment of that sum by the regional county municipality.

CHAPTER V**AMENDING AND FINAL PROVISIONS**

29. Schedule III to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by inserting “section 9 of the Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River (2009, chapter 31),” after “under” in paragraph 3.

30. The Minister of Sustainable Development, Environment and Parks must examine without delay any draft management plan under the protection policy for riverbanks, littoral zones and floodplains that is presented to the Minister for the area covered by this Act.

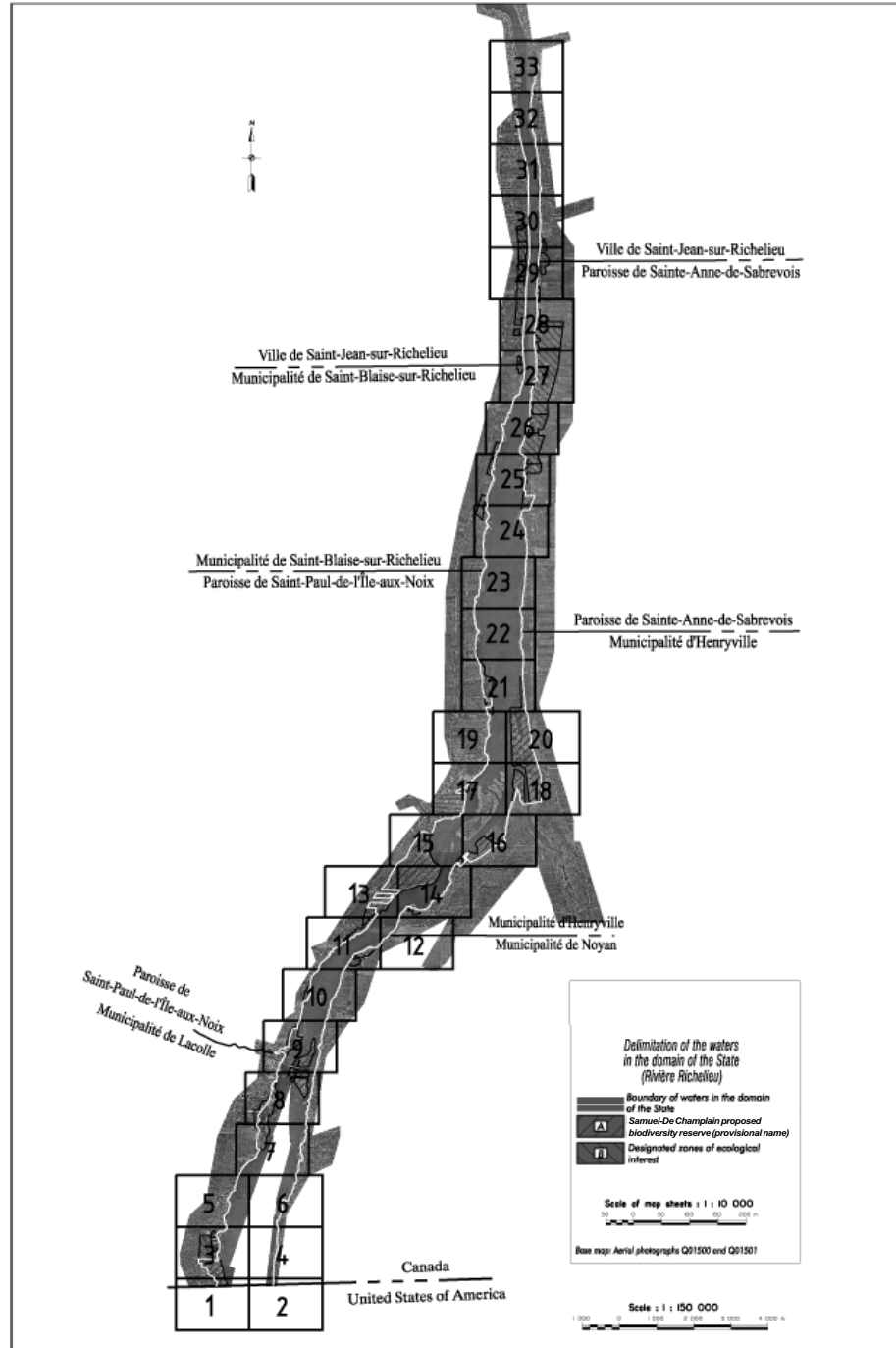
As portions of the plan come in, the Minister, without prejudging the final decision, must inform the authority concerned and any interested department of the result of the Minister’s summary assessment of the admissibility of each portion of the plan.

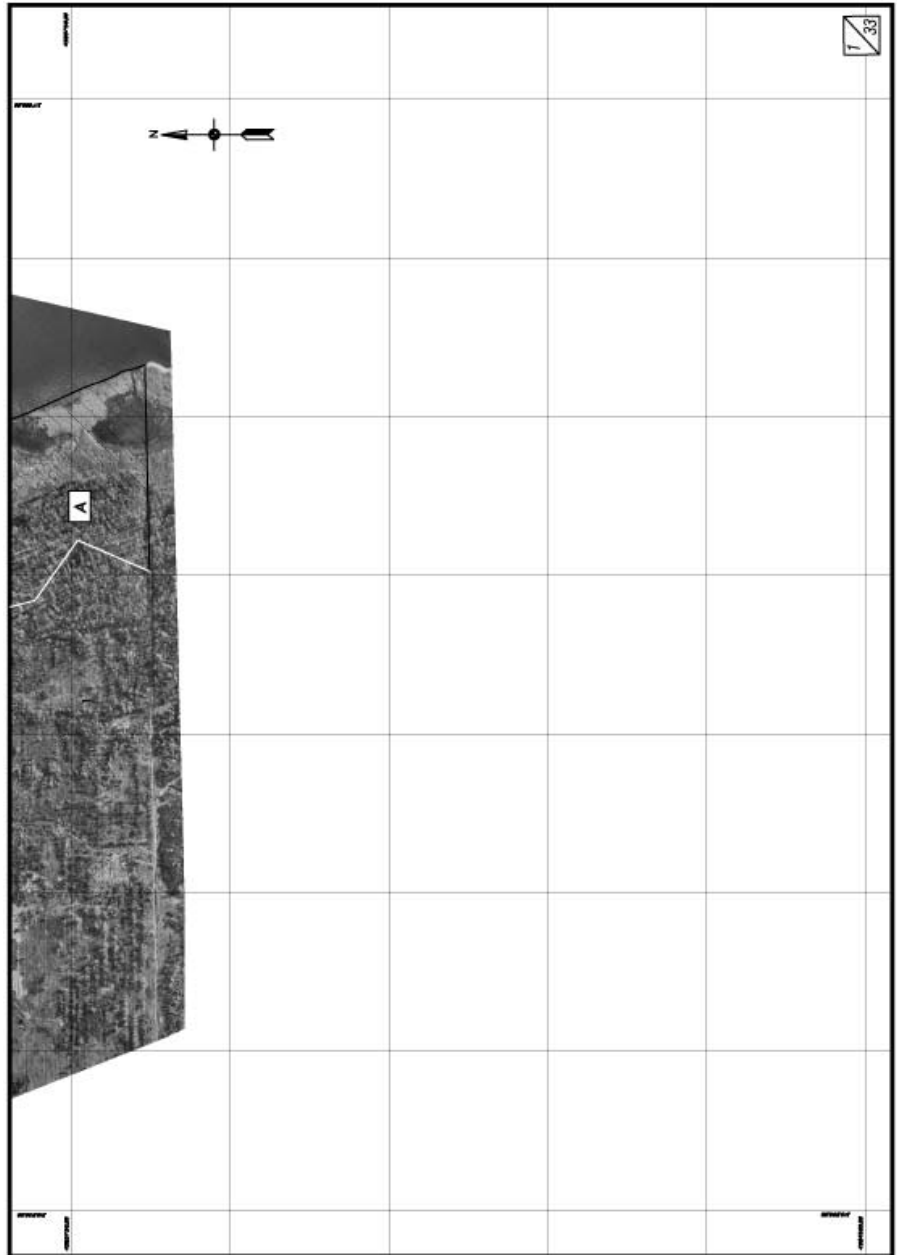
31. The Minister of Sustainable Development, Environment and Parks is responsible for the administration of this Act.

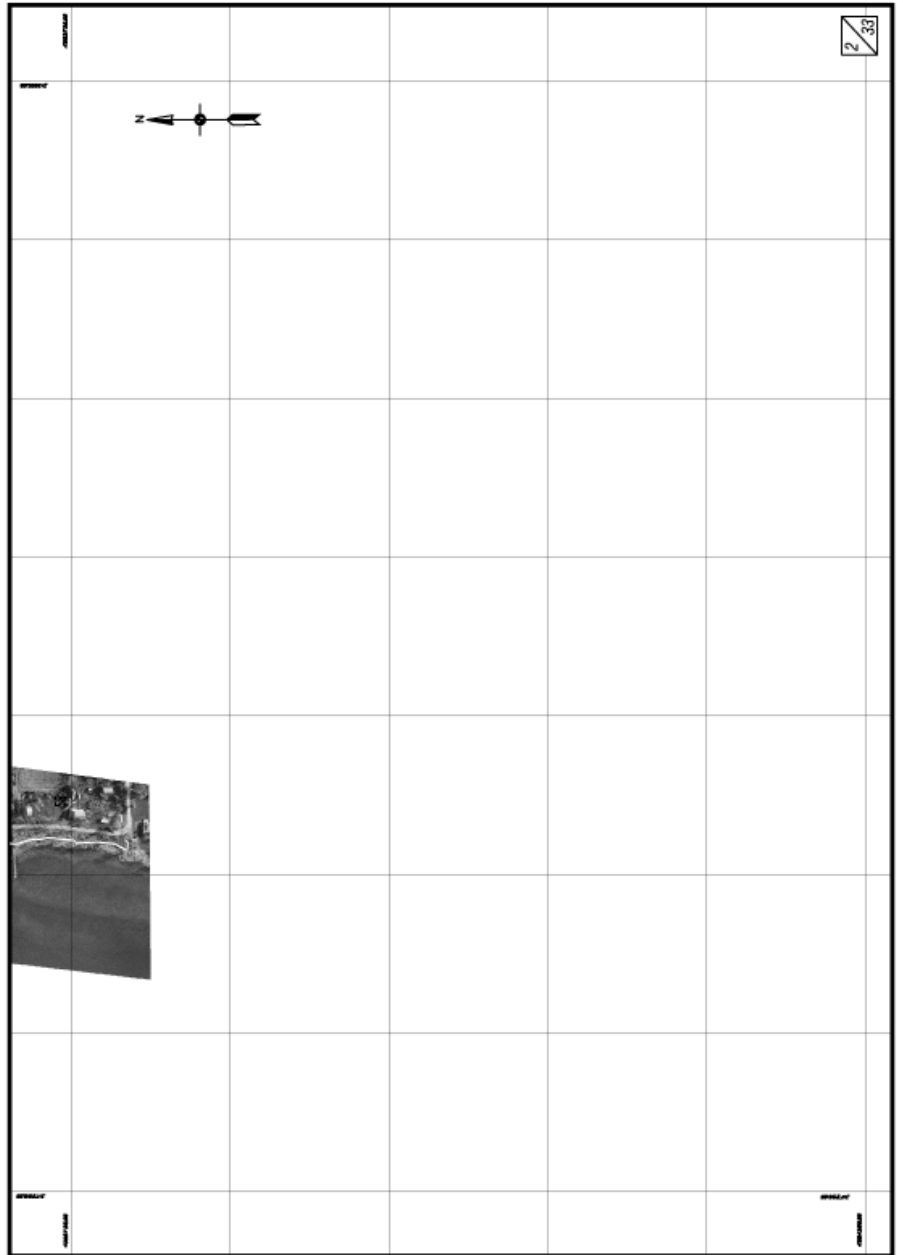
32. This Act applies to the Government, its ministers, and bodies that are mandataries of the State.

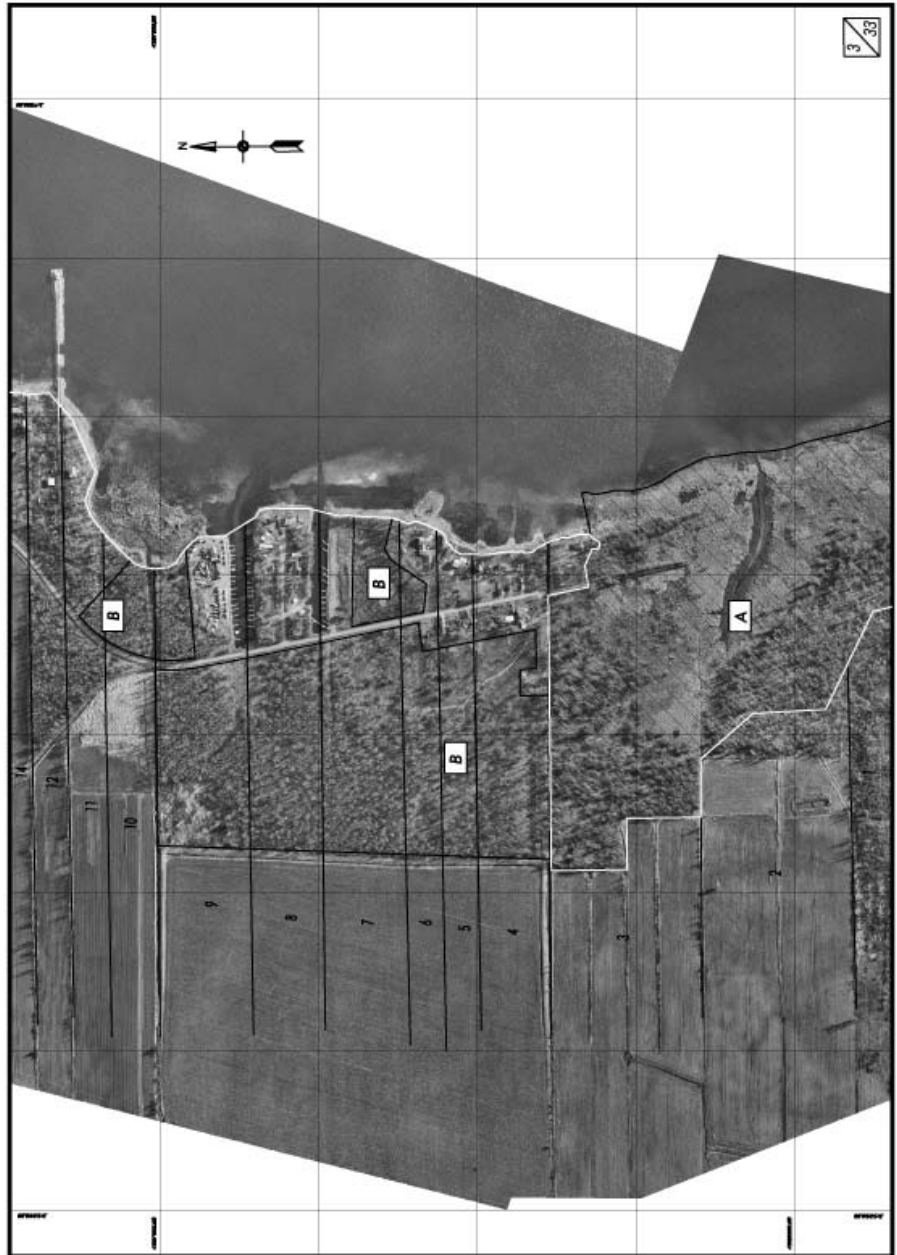
33. This Act comes into force on 19 June 2009.

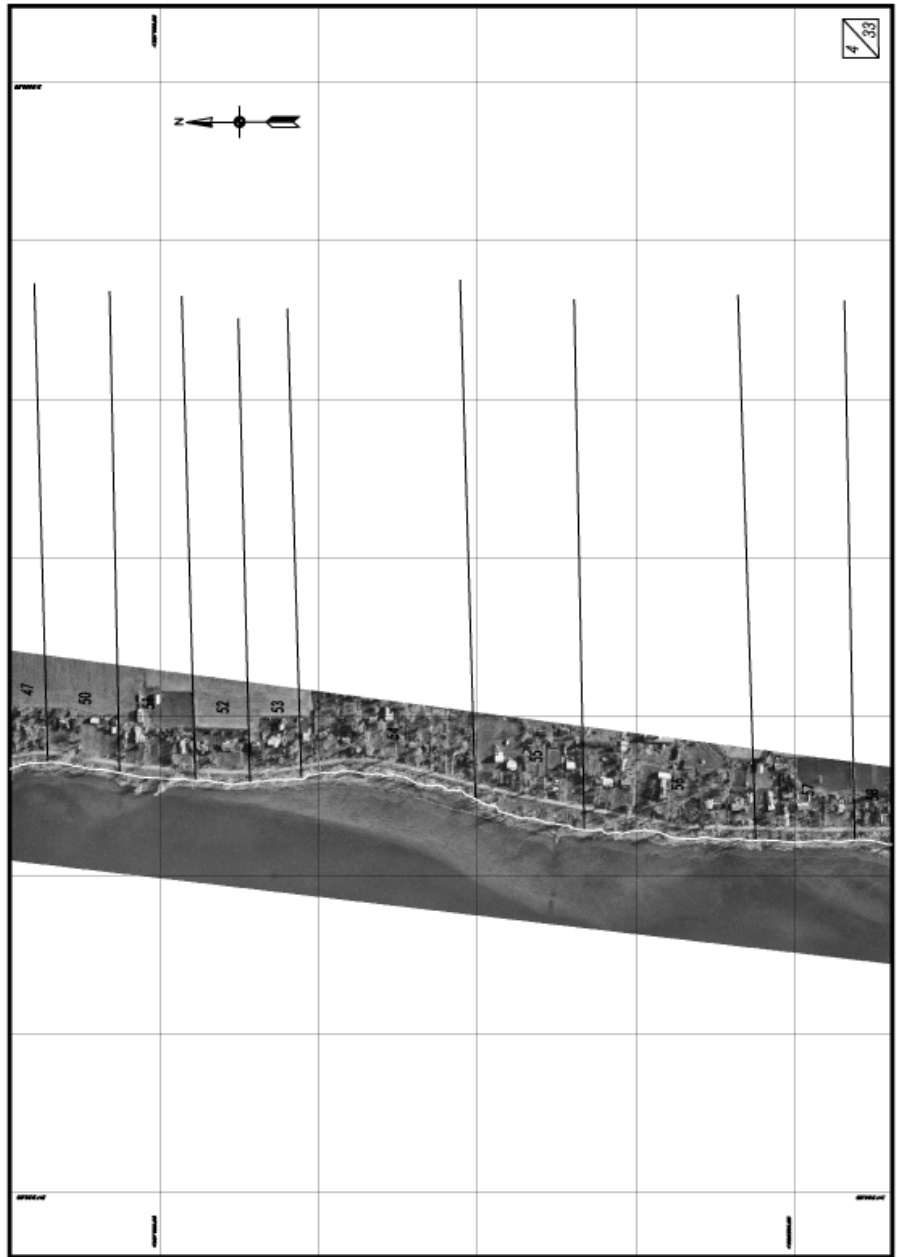
SCHEDULE I
(Section 3)

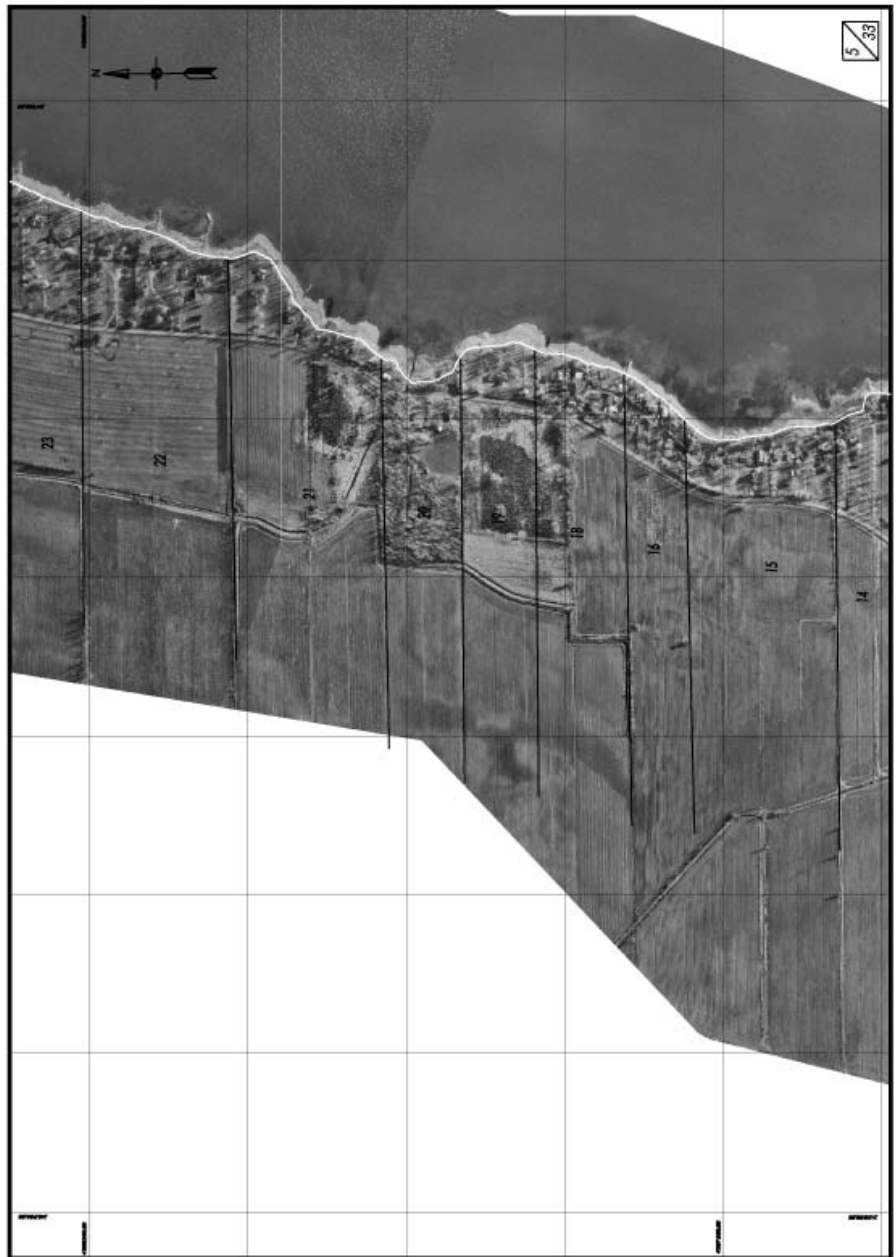


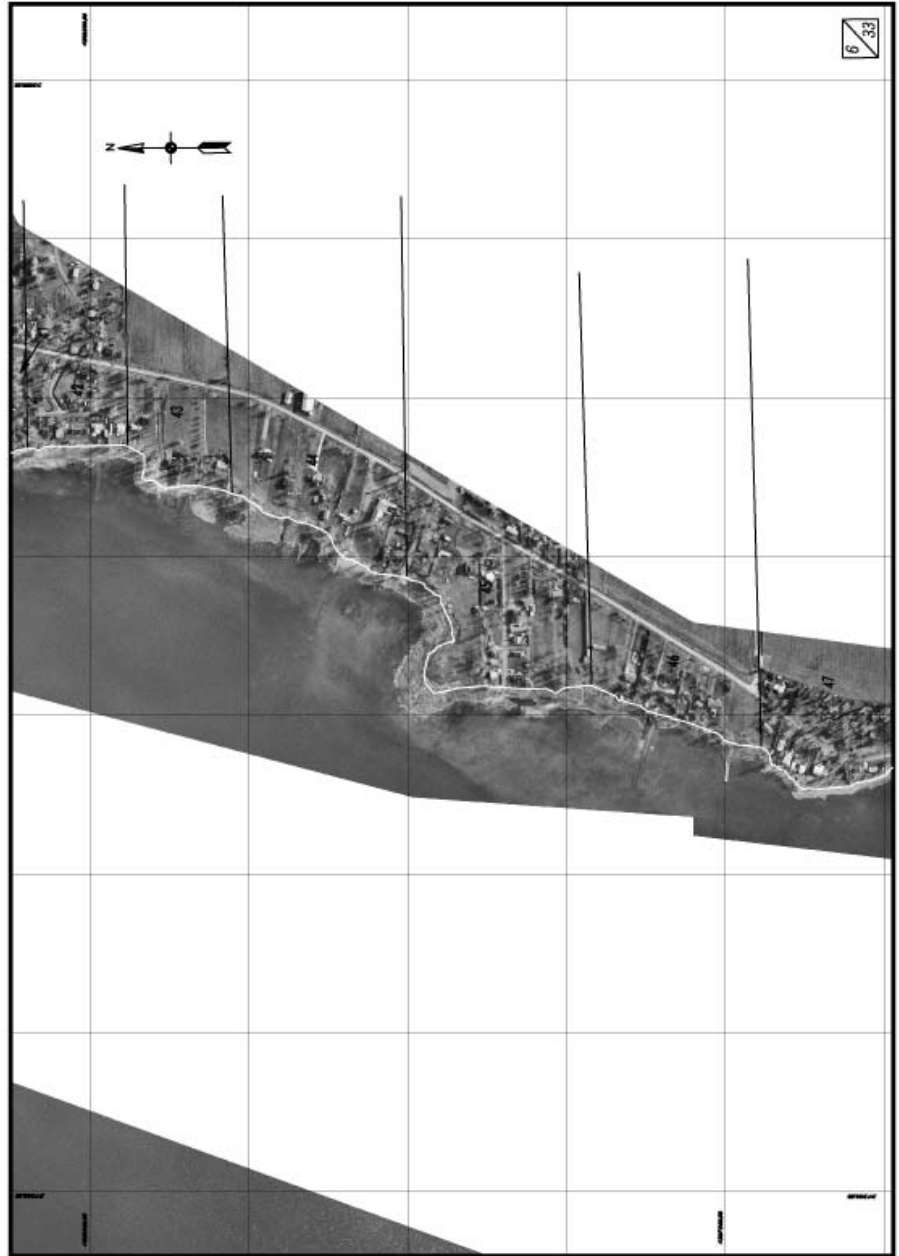






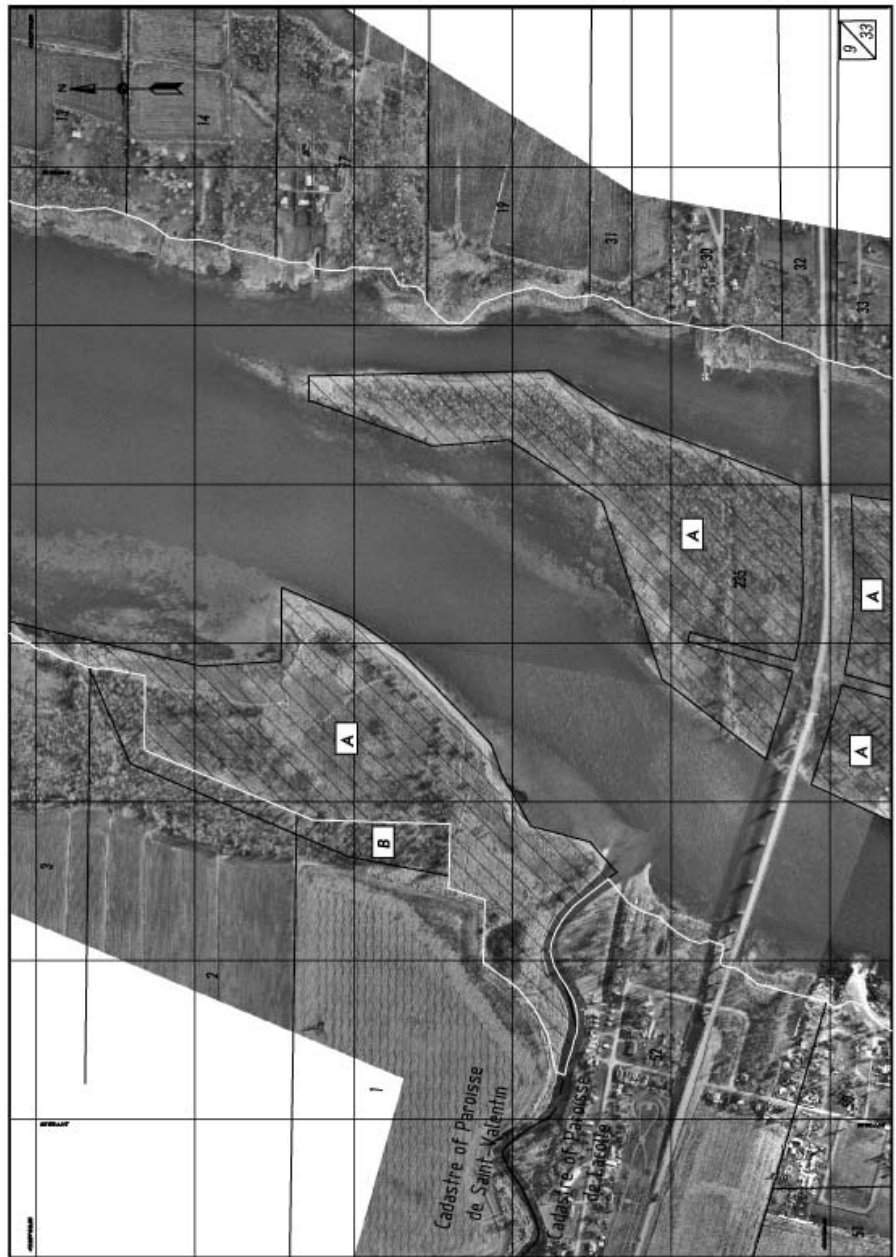






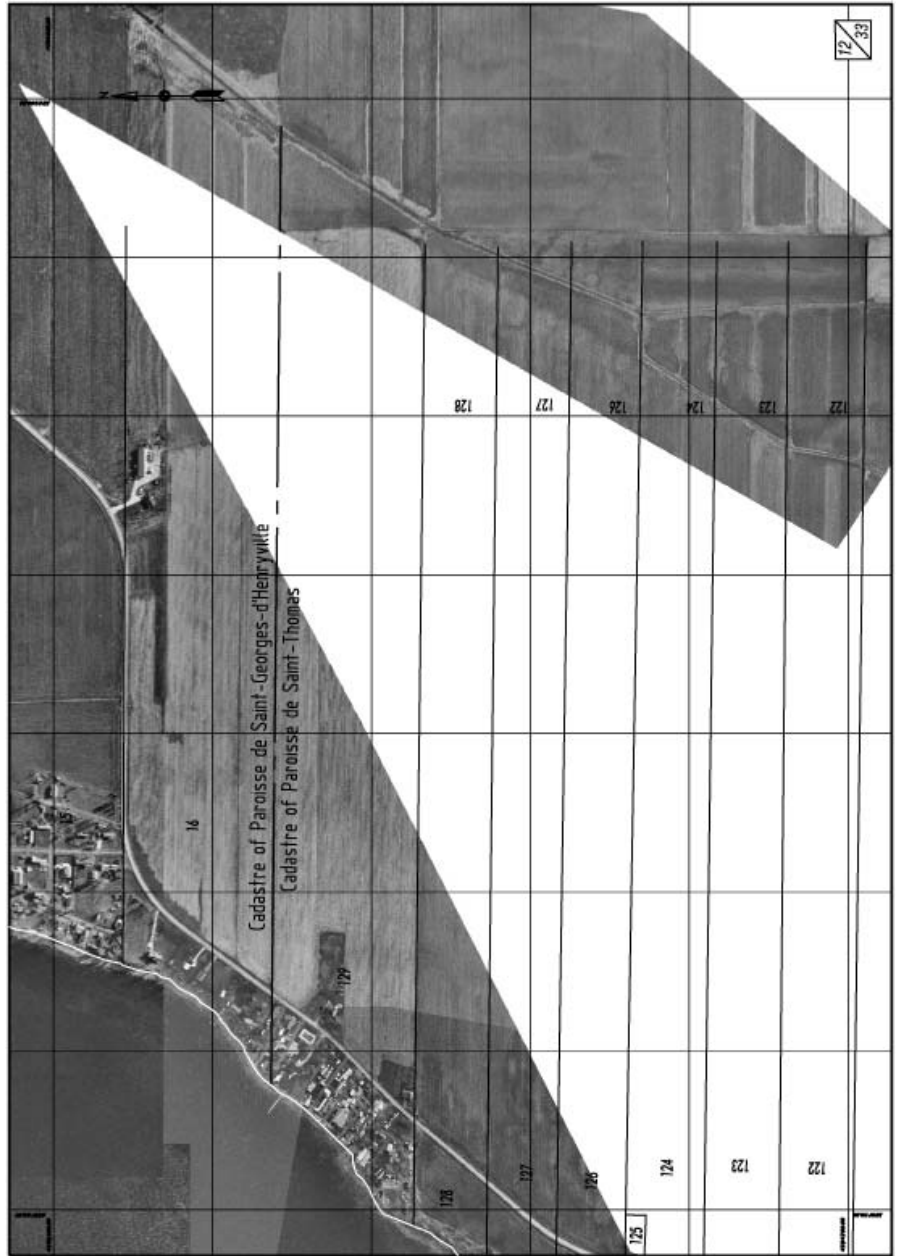


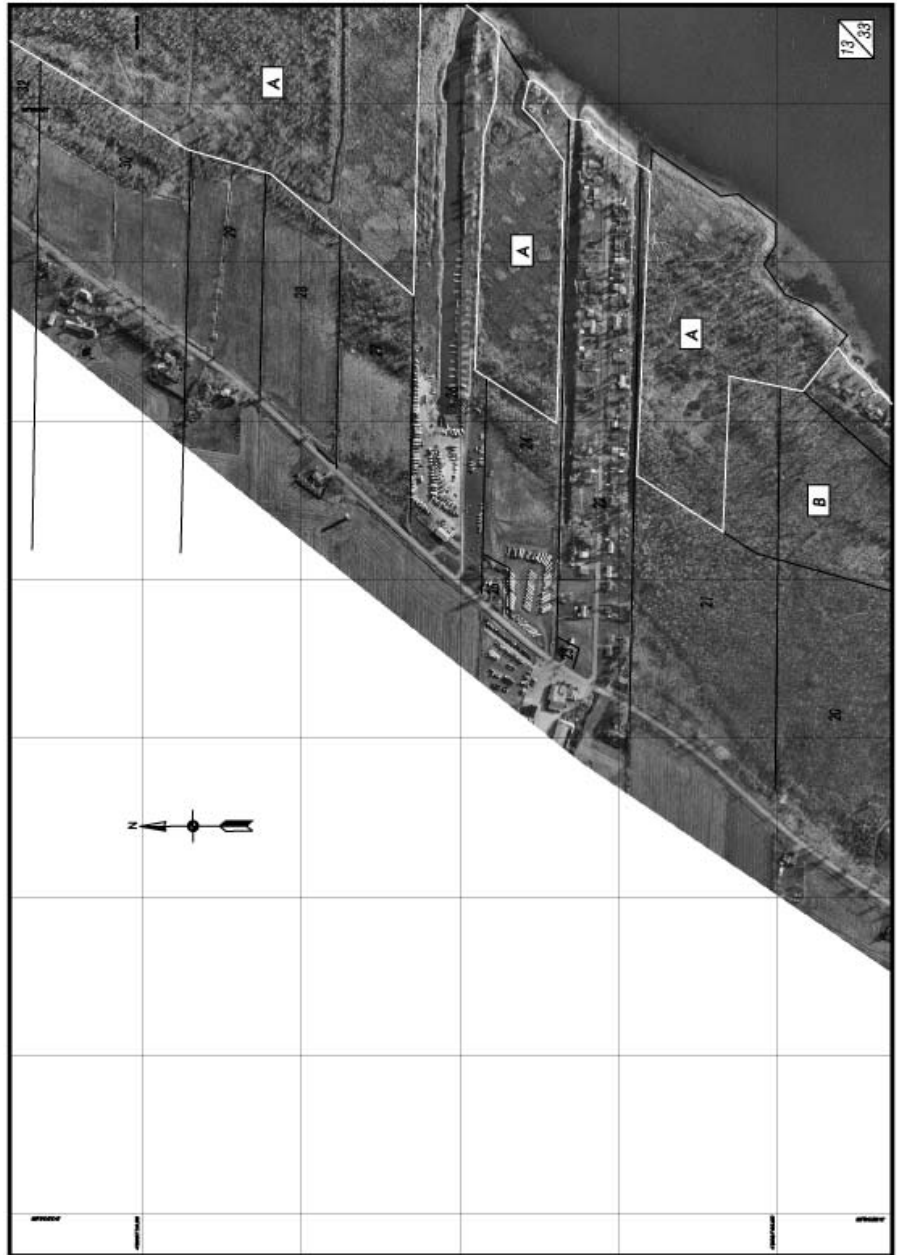




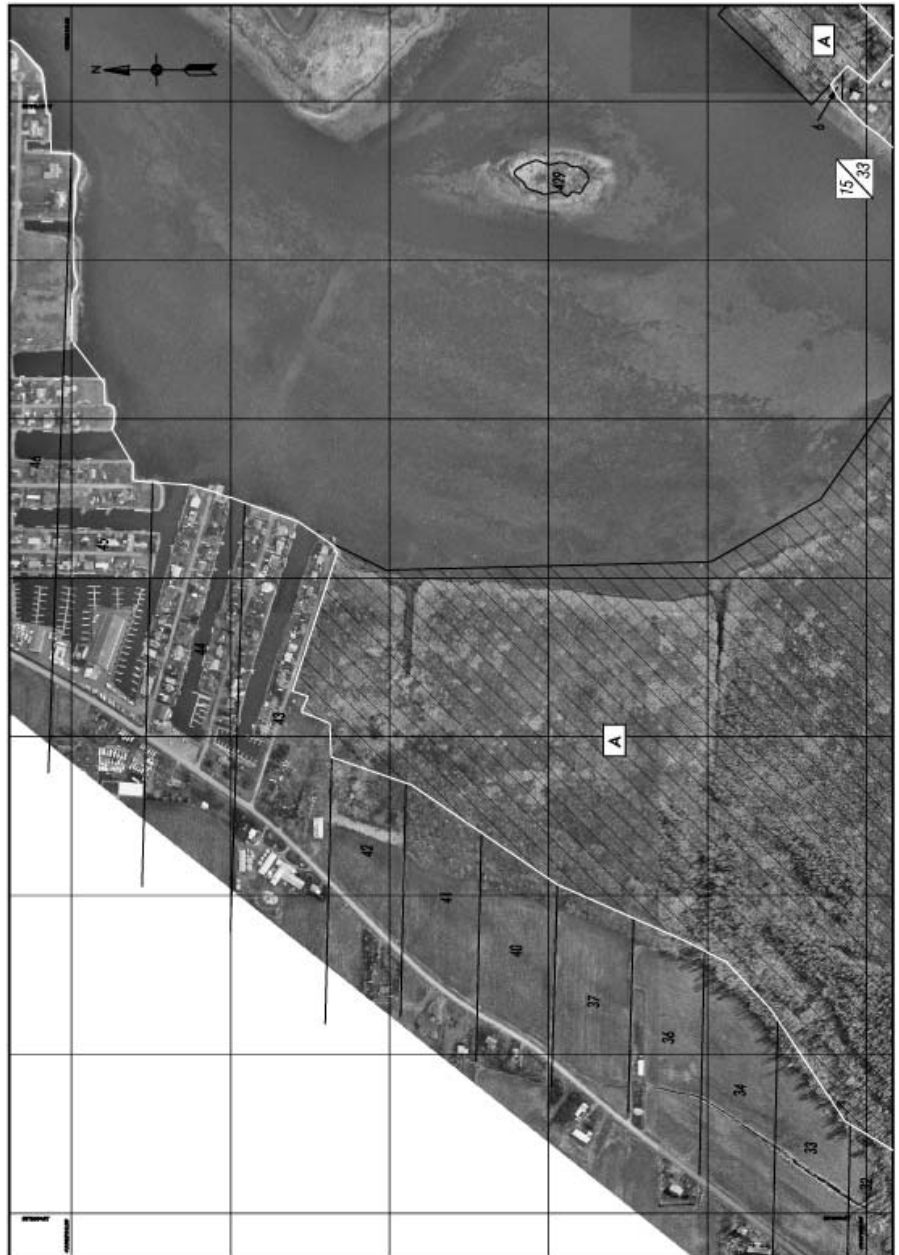




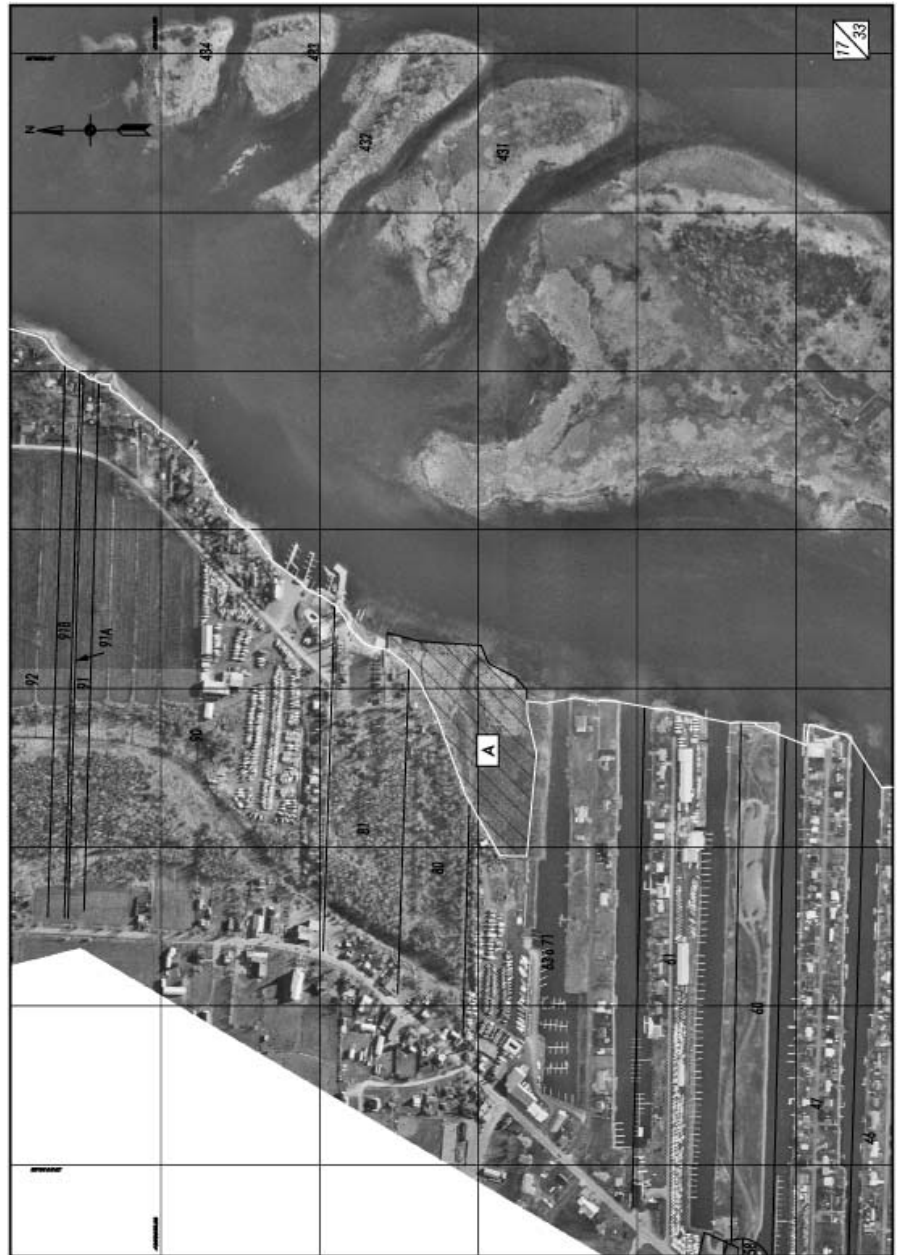


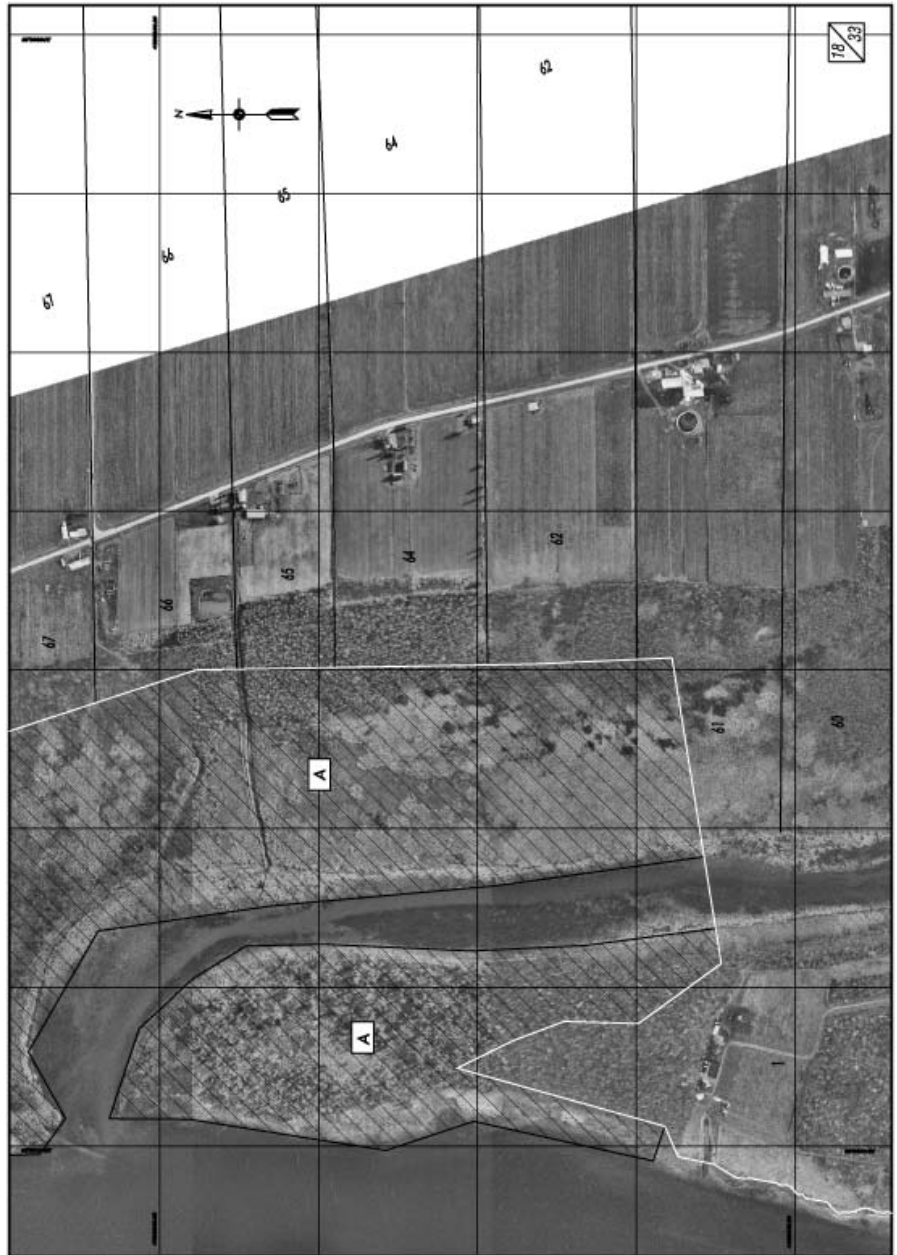




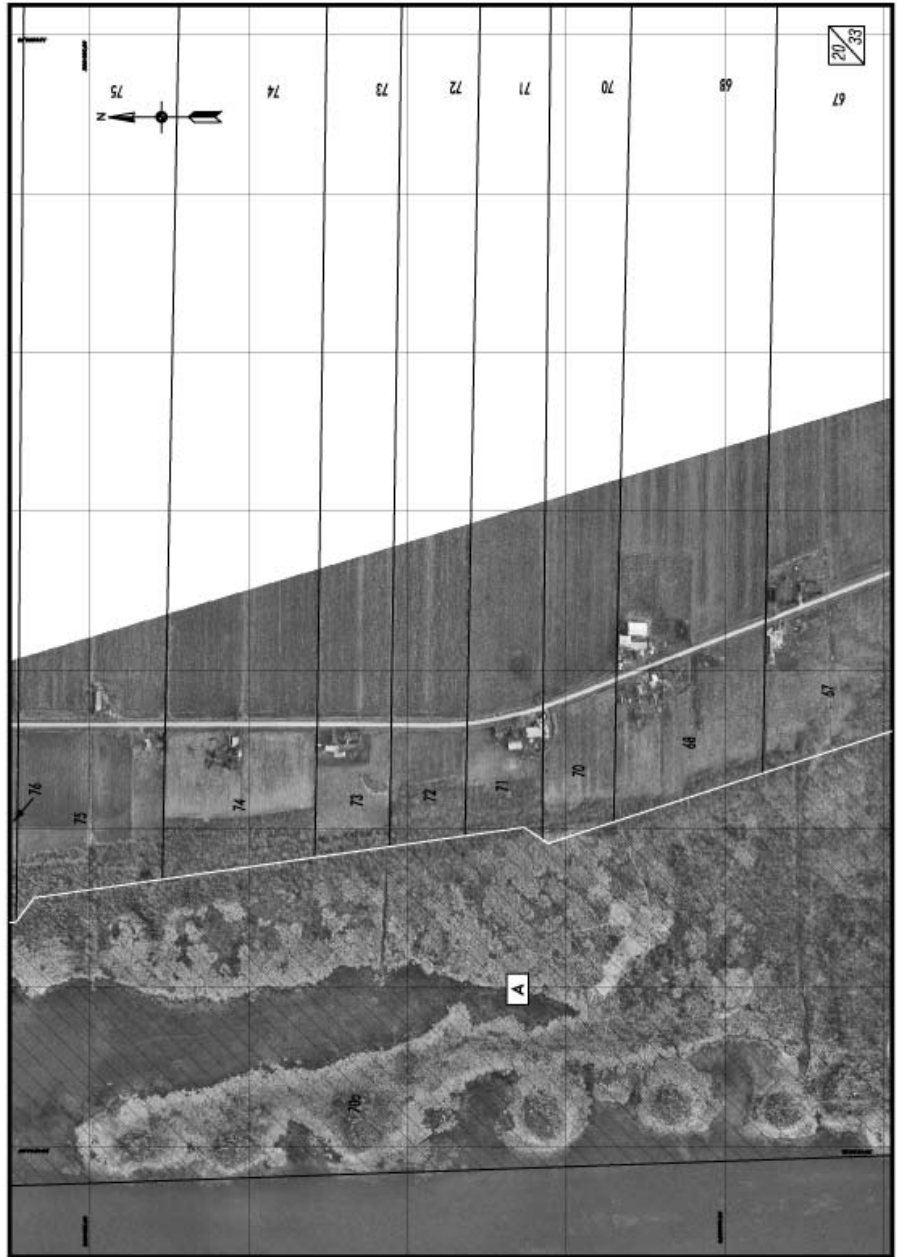




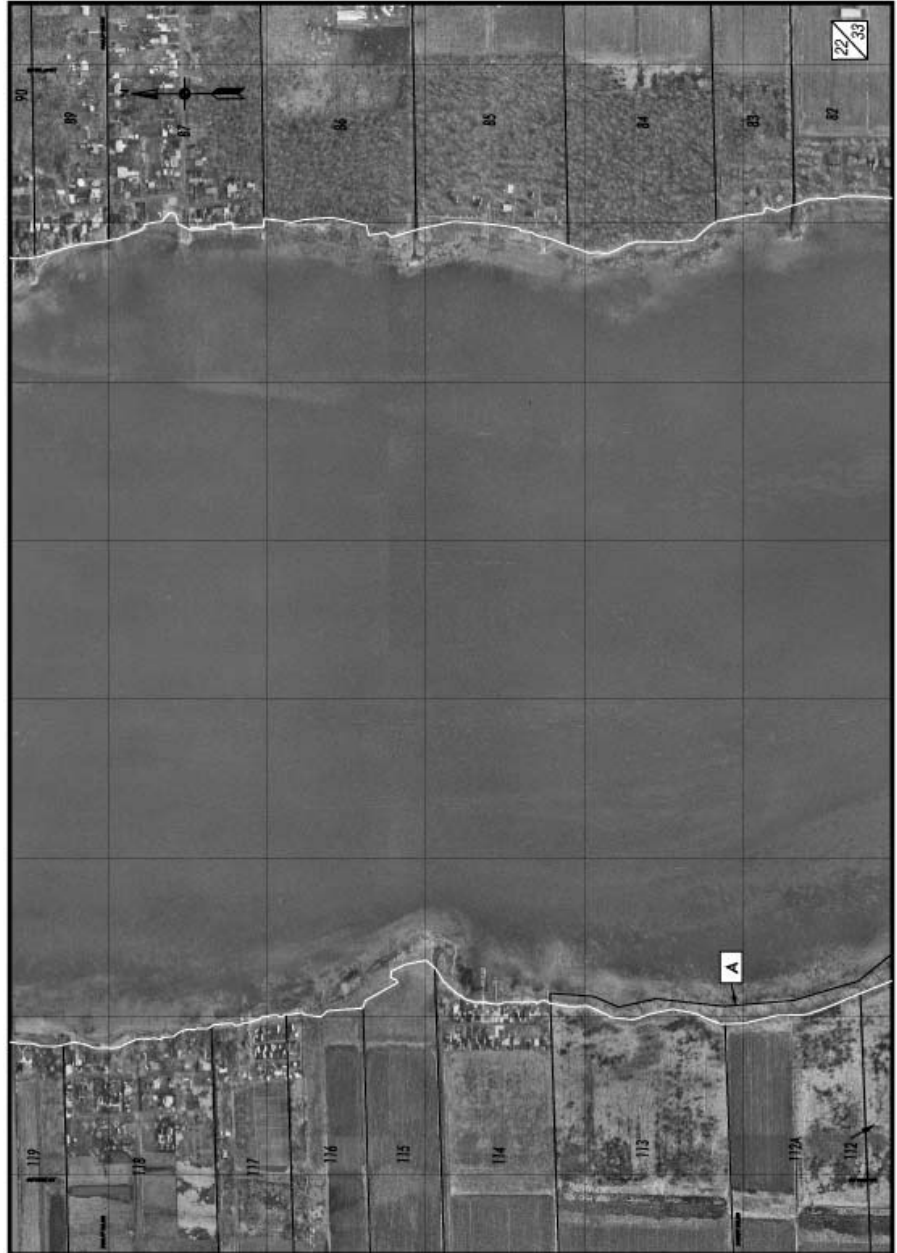






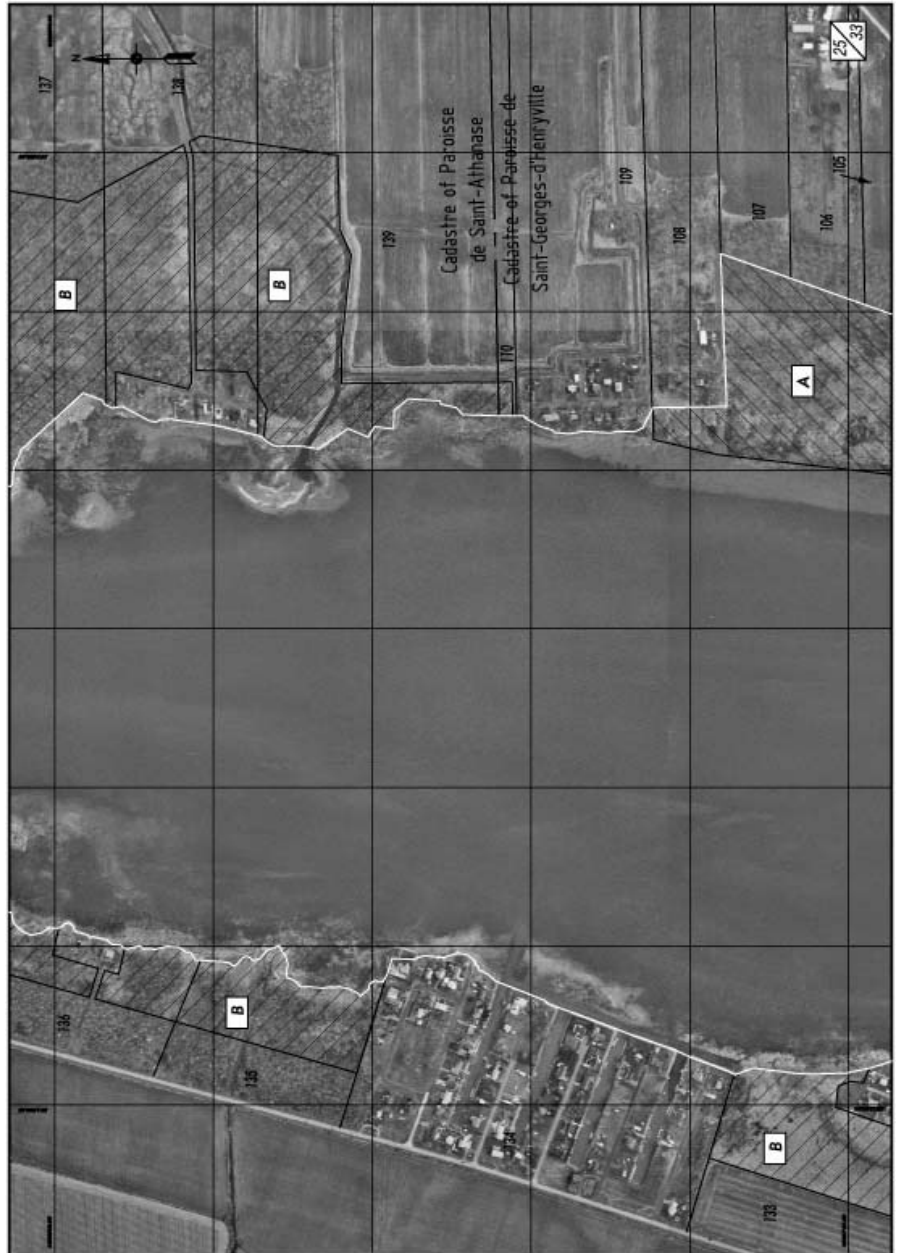


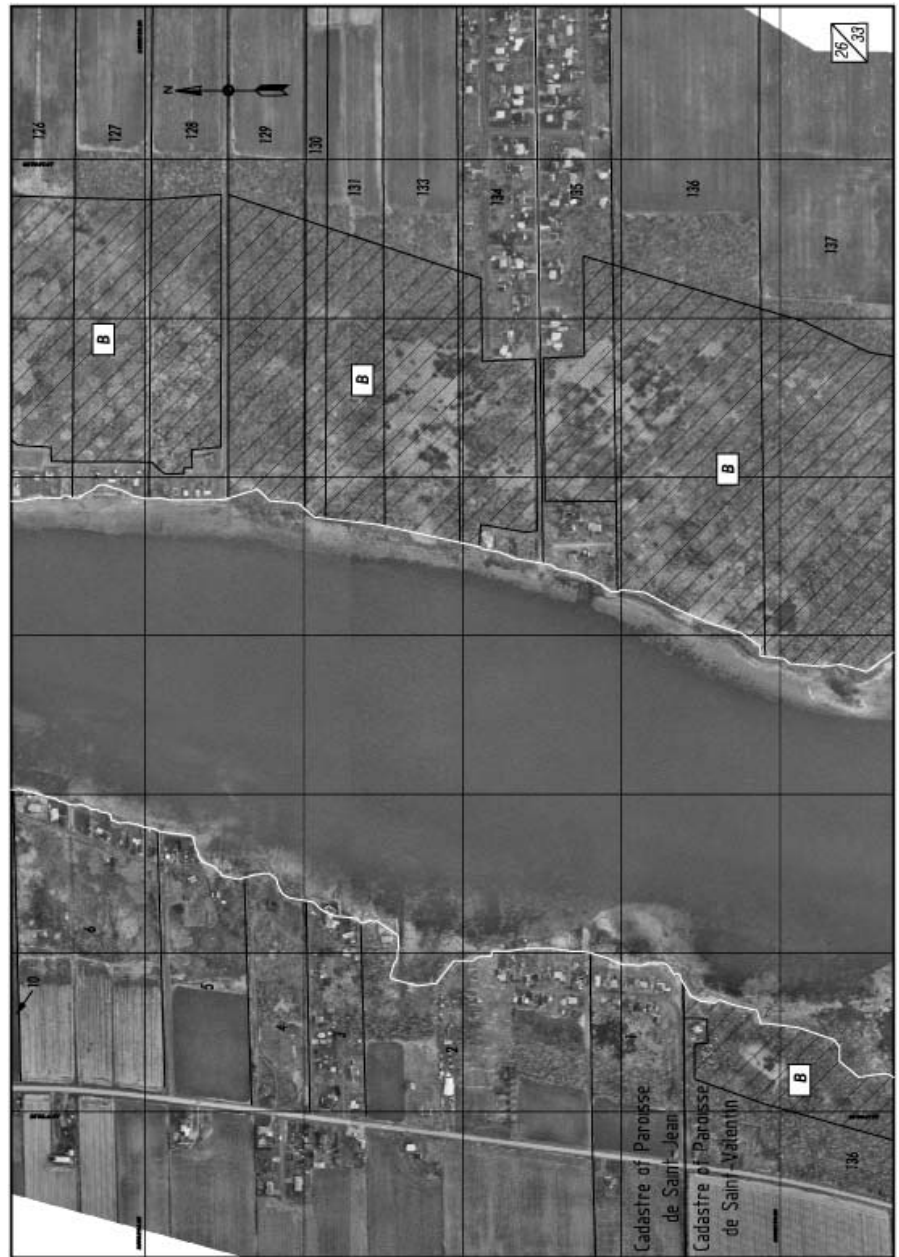


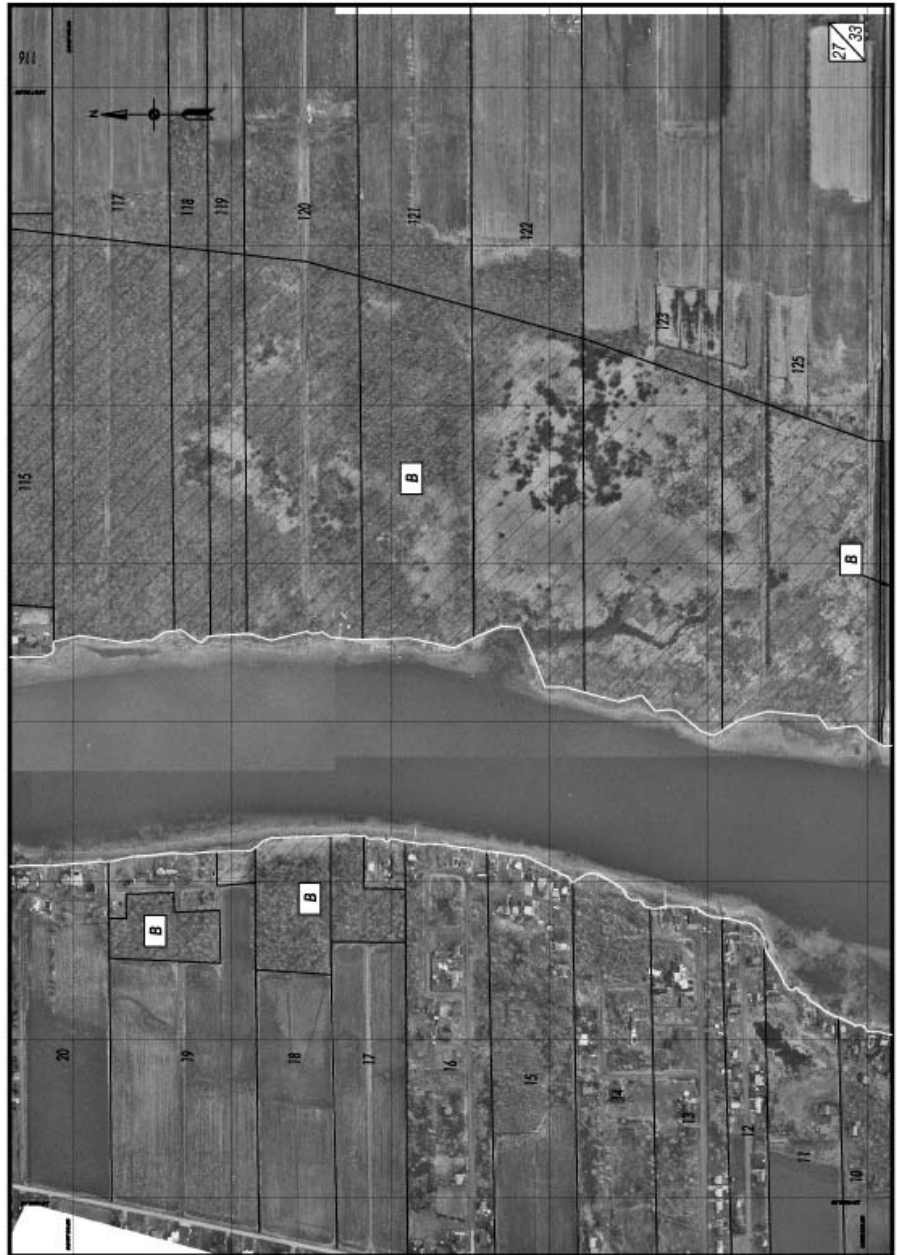


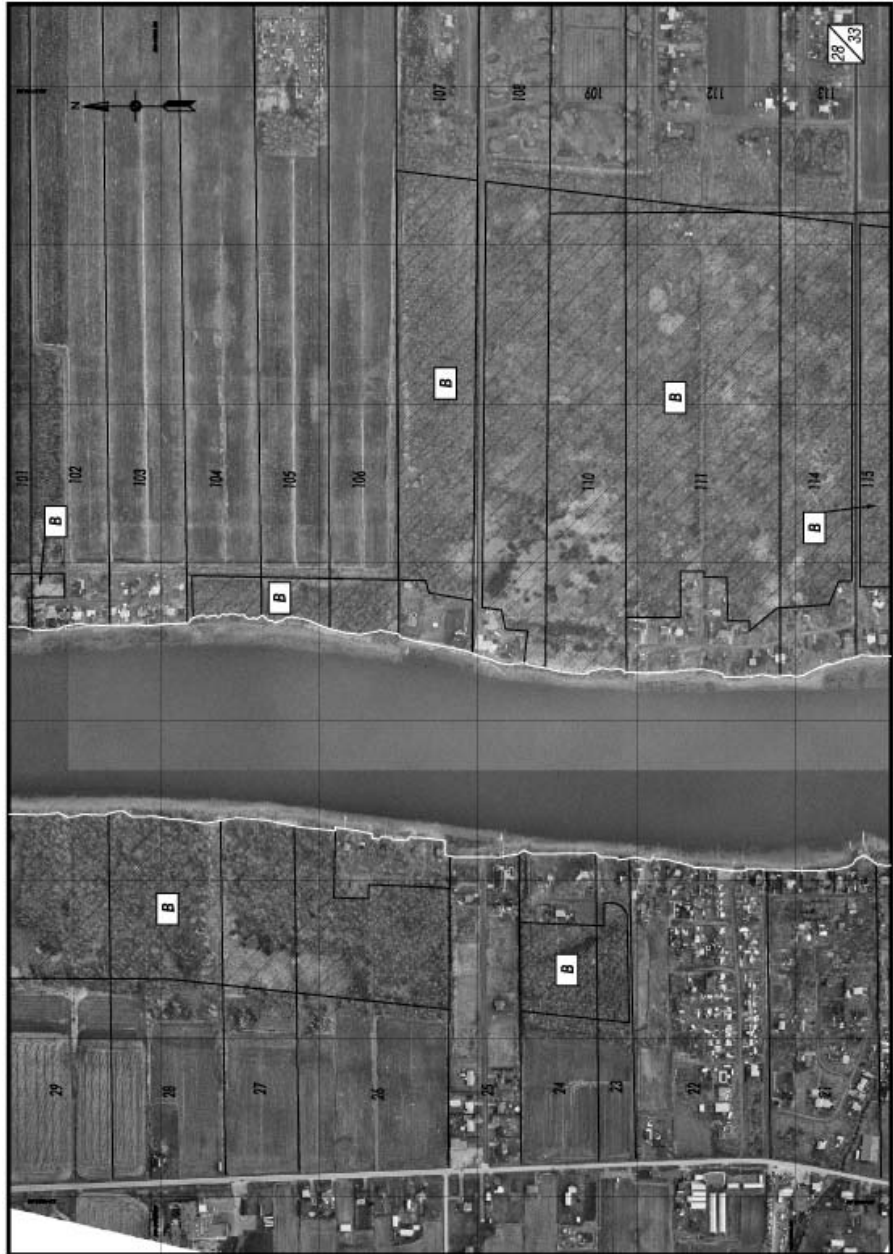


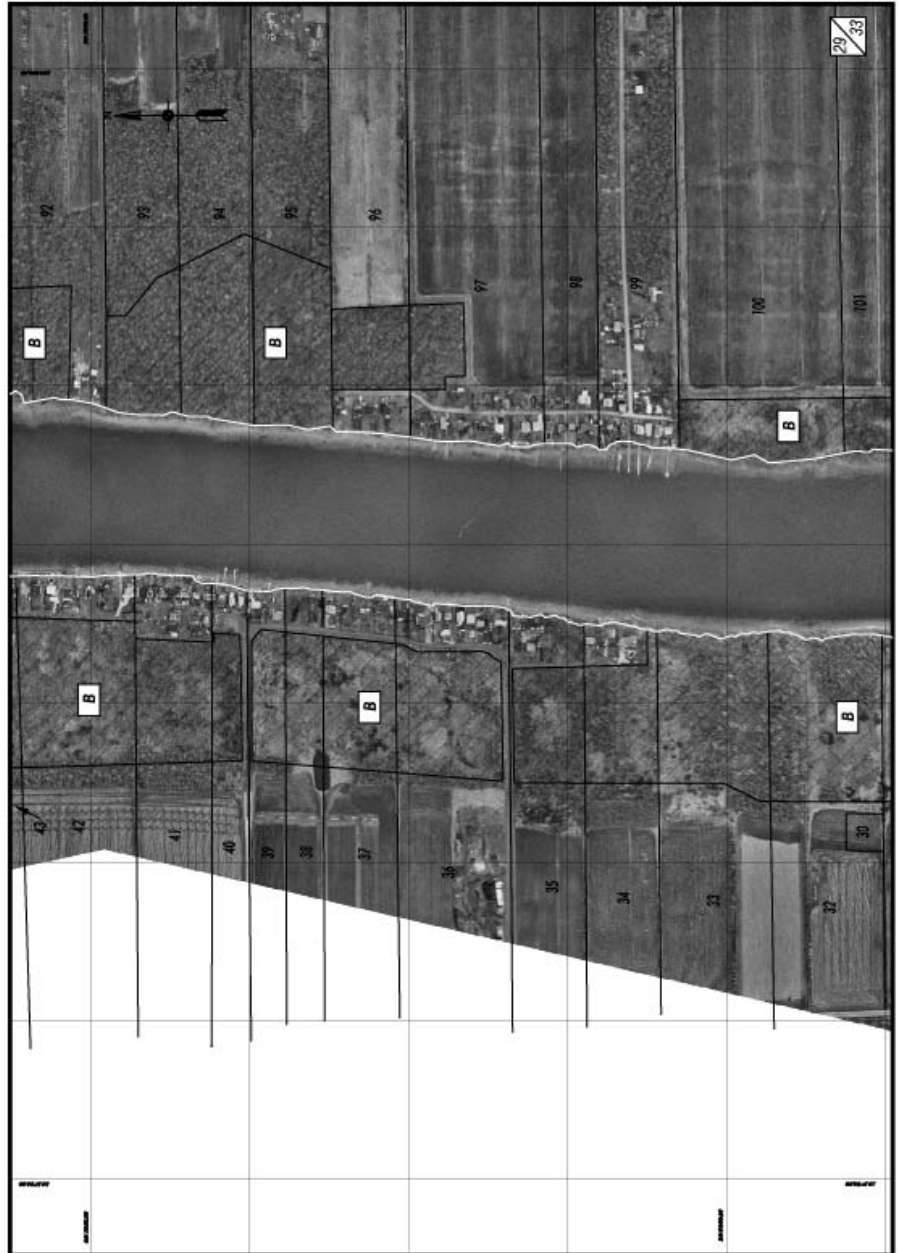








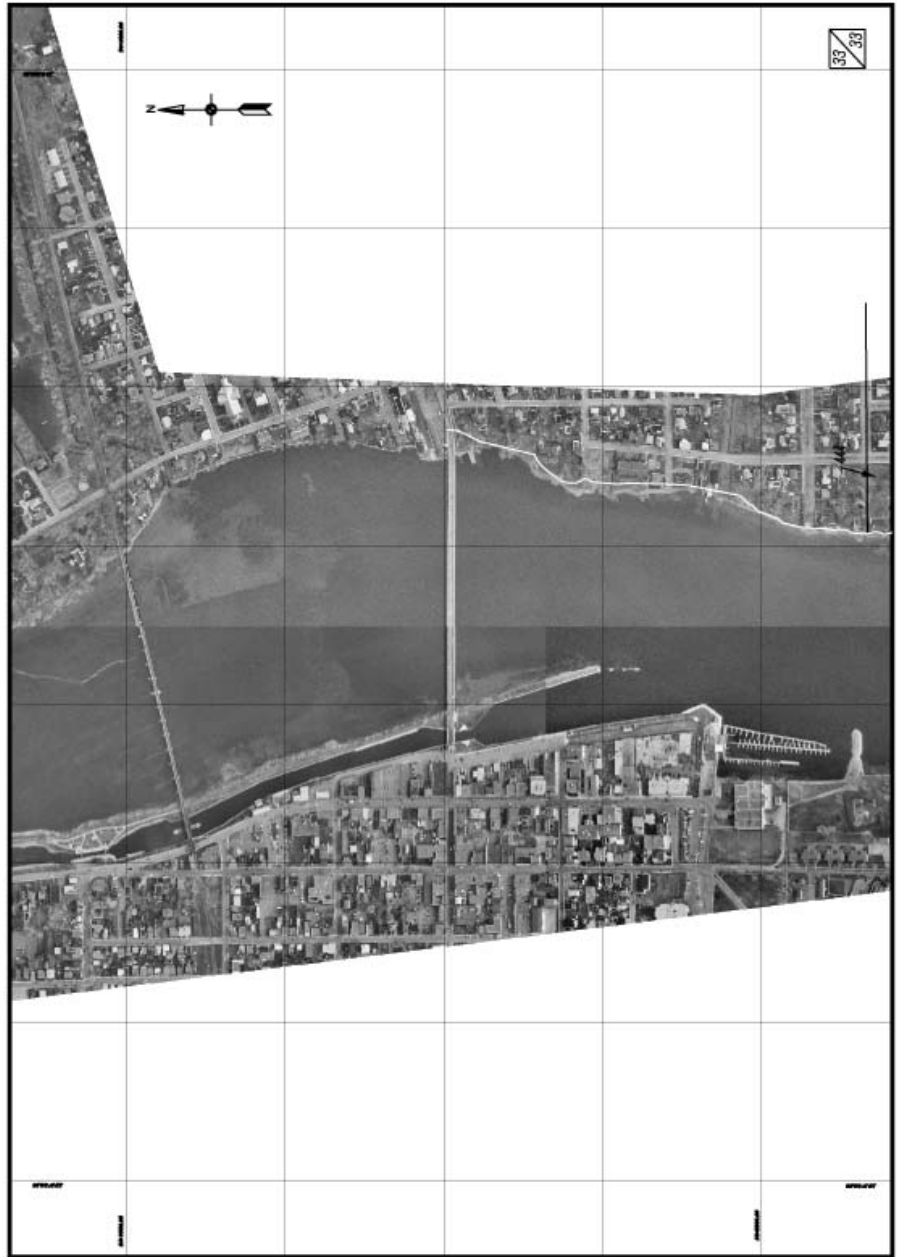












SCHEDULE II
(*Section 13*)

Notice

The Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River (2009, chapter 31) determines the boundaries of the waters in the domain of the State along certain parts of the Richelieu River. Its provisions may apply in particular to the lots mentioned below. Under the Act, the boundaries of the lots may have changed on or after 19 June 2009. It is therefore important to consult the Act, in particular section 4 and the map it refers to.

2009, chapter 32

AN ACT TO AMEND THE ACT RESPECTING THE PROFESSIONAL STATUS AND CONDITIONS OF ENGAGEMENT OF PERFORMING, RECORDING AND FILM ARTISTS AND OTHER LEGISLATIVE PROVISIONS

Bill 32

Introduced by Madam Christine St-Pierre, Minister of Culture, Communications
and the Status of Women

Introduced 1 April 2009

Passed in principle 10 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 1 July 2009

Legislation amended:

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

Labour Code (R.S.Q., chapter C-27)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

Act respecting the professional status of artists in the visual arts, arts and crafts and literature,
and their contracts with promoters (R.S.Q., chapter S-32.01)

Act respecting the professional status and conditions of engagement of performing, recording and
film artists (R.S.Q., chapter S-32.1)

Explanatory notes

This Act broadens the scope of the Act respecting the professional status and conditions of engagement of performing, recording and film artists by providing that the artists to which the Act applies will, in the audiovisual production industry, also include other persons who contribute directly to the creation of the artistic work. This Act introduces new negotiating sectors in that industry, and sets out measures aimed at maintaining and adapting recognition previously granted to the artists' associations working in those sectors.

This Act abolishes the Commission de reconnaissance des associations d'artistes et des associations de producteurs and transfers its functions to the Commission des relations du travail.

Lastly, it contains related, transitional and consequential amendments.



Chapter 32

AN ACT TO AMEND THE ACT RESPECTING THE PROFESSIONAL STATUS AND CONDITIONS OF ENGAGEMENT OF PERFORMING, RECORDING AND FILM ARTISTS AND OTHER LEGISLATIVE PROVISIONS

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the professional status and conditions of engagement of performing, recording and film artists (R.S.Q., chapter S-32.1) is amended by inserting the following sections after section 1:

“1.1. For the purposes of this Act, an artist is a natural person who practises an art on his own account and offers his services, for remuneration, as a creator or performer in a field of artistic endeavour referred to in section 1.

“1.2. In the context of an audiovisual production mentioned in Schedule I, a natural person who, whether covered by section 1.1 or not, exercises on his own account one of the following occupations, or an occupation judged analogous by the Commission, and offers his services for remuneration is considered to be an artist:

(1) an occupation relating to the design, planning, setting up, making or applying of costumes, hairstyles, prostheses, make-up, puppets, scenery, sets, lighting, images, sound, photography, visual or sound effects, special effects, or any occupation relating to recording;

(2) an occupation relating to sound or picture editing and continuity;

(3) the occupations of script supervisor or location scout manager, and occupations relating to the management or logistics of an efficient and safe shoot, whether indoors or outdoors, including the transport and handling of equipment and accessories;

(4) the occupations of trainee, team leader and assistant in relation to persons exercising occupations referred to in this section or section 1.1.

The following are not covered by this section: accounting, auditing, management and representation, legal and advertising services, or similar administrative services that have only a peripheral contributing value or interest in the creation of a work.”

2. Section 2 of the Act is amended

(1) by striking out the definition of “artist”;

(2) by inserting the following before the definition of “film”:

“**Commission**” means the Commission des relations du travail established by section 112 of the Labour Code (chapter C-27);”.

3. Section 6 of the Act is amended by inserting “or exercise an occupation referred to in section 1.2” after “practise an art”.

4. Section 9 of the Act is amended by replacing “Commission de reconnaissance des associations d’artistes et des associations de producteurs established by section 43” in paragraph 2 by “Commission des relations du travail”.

5. Section 18.1 of the Act is replaced by the following section:

“18.1. If an application for recognition for a sector has been filed with the Commission and another association files an application for that sector or part of that sector, the parties may jointly request that the Commission designate a person to facilitate an agreement between them.

Sections 68.3 and 68.4 apply with the necessary modifications.”

6. Section 19 of the Act is replaced by the following section:

“19. Recognition granted to an association takes effect on the date of the Commission’s decision.”

7. Section 23 of the Act is replaced by the following section:

“23. A withdrawal of recognition takes effect on the date of the Commission’s decision.”

8. Sections 26.1, 29, 31 to 33, 34 and 35.2 of the Act are amended by replacing “Commission” wherever it occurs by “Minister”, with the necessary grammatical modifications.

9. Section 35 of the Act is amended by replacing “with the Commission” in the first paragraph by “with the Minister of Labour”.

10. Section 35.1 of the Act is amended by inserting the following paragraph after the first paragraph:

“Section 101 of the Labour Code, including section 129 to which it refers, applies, with the necessary modifications, to arbitration awards made as part of the grievance arbitration procedure.”

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

“FUNCTIONS AND POWERS OF COMMISSION DES RELATIONS DU TRAVAIL”.

12. Division I of Chapter IV of the Act, comprising sections 43 to 55 and including its heading, is repealed.

13. The heading of Division II of Chapter IV of the Act is struck out.

14. Section 56 of the Act is replaced by the following section:

“**56.** For the purposes of this Act, the Commission’s functions are

(1) to decide any application for recognition submitted by an artists’ association or an association of producers; and

(2) to decide whether the membership requirements provided for by the by-laws of recognized associations comply with this Act and whether those requirements are enforced.”

15. Section 58 of the Act is amended by adding “, including the status of artist or producer within the meaning of this Act” at the end.

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

“**59.1.** The Commission may resolve any difficulty arising from the application of the provisions of this Act and those of the Labour Code. To that end the Commission may, among other things, specify the respective scope of a certification and a recognition granted under those provisions, refuse to issue a certification or recognition or, within the scope of its power under paragraph 1 of section 118 of the Code, summarily reject any application made for the principal purpose of circumventing this Act or obtaining another certification or recognition in addition to a previously granted certification or recognition.”

17. Section 61 of the Act is repealed.

18. Section 62 of the Act is amended by striking out the second sentence of the first paragraph.

19. Section 63 of the Act is amended by striking out the last paragraph.

20. Section 63.1 of the Act is repealed.

21. Sections 64 to 68 of the Act are replaced by the following sections:

“64. The provisions of the Labour Code respecting the Commission des relations du travail, its commissioners and its labour relations officers apply, with the necessary modifications, to any application that lies within the Commission’s purview under this Act. Likewise, the provisions of the Code and the regulations that set out rules of procedure, evidence or practice apply to any application the Commission may receive.

“65. A copy of every decision made by the Commission under this Act must be sent to the Minister.”

22. The Act is amended by inserting the following after section 68:

“CHAPTER IV.1

“INQUIRY AND OTHER ADMINISTRATIVE MEASURES

“68.1. The Minister may designate any person to inquire into any matter relating to the carrying out of this Act.

Such a person has, for the purposes of the inquiry, the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to impose imprisonment.

“68.2. The Minister shall draw up, annually, a list of mediators and arbitrators for the purposes of this Act, after consultation with recognized artists’ associations and associations of producers.

With the consent of the parties concerned, the Minister may also designate as mediator a conciliation officer or mediator from the Ministère du Travail identified by the Minister of Labour.

“68.3. Except with the consent of the parties, nothing that is said or written in the course of a mediation session may be admitted as evidence before a court of justice or before a person or administrative body exercising adjudicative functions.

“68.4. Mediators cannot be compelled to divulge, before a court of justice or before a person or administrative body exercising adjudicative functions, information revealed to them or brought to their knowledge in the course of their mediation functions, or to produce documents made or obtained in the course of their mediation functions.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to the documents of a mediation file.”

23. The Act is amended by adding the following schedule at the end:

“SCHEDULE I
(*section 1.2*)

“Audiovisual productions in the fields of film and recording of commercial advertisements

“*film and television productions*” means film and television productions, including pilots, that are to be first marketed for distribution to the public via movie theatres, television, home viewing, Internet viewing or some other means. A film or television production includes an audiovisual production that qualifies as a film within the meaning of this Act and is not an “advertising film” or a “video-clip”;

“*advertising film*” means audiovisual commercial advertisements, whatever the medium, that are to be first marketed via television or movie theatres;

“*video-clip*” means

(1) any video-clip, whatever the medium and regardless of how it is to be marketed to the public; and

(2) any total or partial recording of a musical, comedy or variety show, whatever the medium, except a recording that is to be first marketed via movie theatres or television.”

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

24. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by striking out “Commission de reconnaissance des associations d’artistes et des associations de producteurs”.

LABOUR CODE

25. The Labour Code (R.S.Q., chapter C-27) is amended by inserting the following after section 152:

“CHAPTER X.1

“RESPONSIBILITY

“**152.1.** The Minister of Labour is responsible for the administration of this Code. The Minister’s responsibility with regard to the Commission des relations du travail extends to the exercise of the Commission’s functions under this Code and under any other Act.”

26. Schedule I to the Code is amended by inserting the following paragraphs after paragraph 18:

“(18.1) sections 15, 21 and 23 of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01);

“(18.2) sections 12, 20, 22, 42.5, 56, 57, 58 and 59.1 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1);”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

27. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by striking out “the Commission de reconnaissance des associations d’artistes et des associations de producteurs”.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

28. Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by striking out “the Commission de reconnaissance des associations d’artistes et des associations de producteurs”.

ACT RESPECTING THE PROFESSIONAL STATUS OF ARTISTS IN THE VISUAL ARTS, ARTS AND CRAFTS AND LITERATURE, AND THEIR CONTRACTS WITH PROMOTERS

29. Section 3 of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (R.S.Q., chapter S-32.01) is amended by inserting the following definition after the definition of “association”:

““Commission” means the Commission des relations du travail established by section 112 of the Labour Code (chapter C-27);”.

30. Section 10 of the Act is amended by replacing “Commission de reconnaissance des associations d’artistes et des associations de producteurs, established by section 43 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1)” by “Commission”.

31. Section 20 of the Act is replaced by the following section:

“**20.** Recognition granted to an association takes effect on the date of the Commission’s decision.”

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

“**24.** A withdrawal of recognition takes effect on the date of the Commission’s decision.”

33. Section 48 of the Act is amended by replacing “Commission de reconnaissance des associations d’artistes et des association de producteurs” by “Commission”.

TRANSITIONAL AND FINAL PROVISIONS

34. For the purposes of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (R.S.Q., chapter S-32.1), and despite any previous decision, in the context of audiovisual productions mentioned in Schedule I to that Act, the appropriate negotiating sectors and the recognized artists’ associations are determined, with regard to the occupations referred to in section 1.2 of that Act, by sections 35 and 36, subject to the measures set out in sections 39 to 44.

For the purposes of those provisions,

“AQTIS” means the Alliance québécoise des techniciens de l’image et du son;

“ARRQ” means the Association des réalisateurs et réalisatrices du Québec;

“IATSE” means the International Alliance of Theatrical Stage Employees, Moving Picture Technicians, Artists and Allied Crafts of the United States, its Territories and Canada. A reference to IATSE is a reference to local 514 or 667 of the Alliance, in accordance with the respective fields represented by each.

“QDCDGC” means the Québec District Council of the Directors Guild of Canada; and

“sector 1”, “sector 2”, “sector 3” and “sector 4” are the sectors provided for in the 24 September 2008 agreement between AQTIS and IATSE. The description of sectors 3 and 4 must be read in conjunction with the production budget parameters specified in the 17 September 2008 letters sent to those associations by the Deputy Minister of Culture, Communications and the Status of Women. Excluded from these sectors are audiovisual productions that are “advertising films” and “video-clips” described in Schedule I to the Act respecting the professional status and conditions of engagement of performing, recording and film artists. The definitions and other provisions of that agreement that contribute to clarifying the scope of these sectors and facilitating the identification of their respective spheres of application may not be invoked or used except to those ends.

The agreement and letters were tabled as Sessional Documents Nos. 137-20090401, 138-20090401 and 139-20090401. The Minister of Culture, Communications and the Status of Women may also take the necessary steps to make these documents available to the persons concerned.

35. In the case of audiovisual productions that are film and television productions described in Schedule I to the Act respecting the professional status and conditions of engagement of performing, recording and film artists, the eight negotiating sectors and the recognized artists' associations are as follows:

(1) Negotiating sectors and recognized associations:

(a) Sectors 1: Sector 1 — Video (video and other media) and Sector 1— Film:

— ARRQ: director (non-English-language production);

— QDCDGC: director (English-language production), production designer and art director;

— AQTIS:

— the occupations that are deemed under paragraph 2 to be covered by section 1.2 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists, except drafts person and set designer; and

— the other occupations covered by section 1.2 for the productions of that sector;

(b) Sectors 2: Sector 2 — Video (video and other media) and Sector 2 — Film:

— QDCDGC: director (English-language production), 1st assistant director, 2nd assistant director, 3rd assistant director, production designer, art director, assistant art director, art department coordinator, assistant art department coordinator;

— AQTIS: location manager, assistant location manager, location scout manager;

— IATSE:

— the other occupations that are deemed under paragraph 2 to be covered by section 1.2 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists, except drafts person and set designer; and

— the other occupations covered by section 1.2 for the productions of that sector;

(c) Sectors 3: Sector 3 — Video (video and other media) and Sector 3 — Film:

— QDCDGC: director (English-language production), 1st assistant director, 2nd assistant director, 3rd assistant director, production designer, art director, assistant art director;

— AQTIS:

— the other occupations that are deemed under paragraph 2 to be covered by section 1.2 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists, except draftsperson and set designer; and

— the other occupations covered by section 1.2 for the productions of that sector;

(d) Sectors 4: Sector 4 — Video (video and other media) and Sector 4 — Film:

— QDCDGC: director (English-language production), 1st assistant director, 2nd assistant director, 3rd assistant director, production designer, art director, assistant art director, art department coordinator, assistant art department coordinator;

— AQTIS: location manager, assistant location manager, location scout manager;

— IATSE:

— the other occupations that are deemed under paragraph 2 to be covered by section 1.2 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists, except draftsperson and set designer; and

— the other occupations covered by section 1.2 for the productions of that sector.

For the purposes of this section, the “Video (video and other media)” and “Film” subdivisions must be understood as consisting of the sectors recognized by the Commission de reconnaissance des associations d’artistes et des associations de producteurs.

(2) Occupations deemed to be covered:

The occupations of set designer and draftsperson, and the occupations that are the subject of the group agreements of 15 October 2001, 1 July 2005 and

17 June 2007, tabled as Sessional Document No. 140-20090401 and to which the Association des producteurs de films et de télévision du Québec is party, are deemed to be covered by section 1.2 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists. The Minister of Culture, Communications and the Status of Women may take the necessary steps to make these documents available.

The tasks and responsibilities entailed by these occupations may continue to vary according to the characteristics of the productions concerned, the nature of the medium or the means of distribution. Since the occupations related to audiovisual productions also vary according to context, the group agreements concerning the various types of audiovisual production may continue to differ in scope without the imposition, under the first paragraph of paragraph 2, of any standard of uniformity or comprehensiveness regarding the occupations concerned.

36. Audiovisual productions that are “advertising films” or “video-clips” as described in Schedule I to the Act respecting the professional status and conditions of engagement of performing, recording and film artists constitute distinct negotiating sectors for the purposes of that Act.

With regard to the occupations covered by section 1.2 of that Act, the following artistic associations are recognized for those sectors:

- ARRQ: director (non-English-language production);
- QDCDGC: director (English-language production), production designer and art director;
- AQTIS: the other occupations covered by section 1.2 of that Act.

Despite the descriptions of occupations in subparagraphs 1 to 4 of the first paragraph of section 1.2 of that Act, the first list of occupations applicable in terms of AQTIS recognition with regard to each type of audiovisual production must be established on the basis of the following lists of occupations, adjusting or removing if necessary those occupations considered unsuitable for such productions:

(1) in the case of “advertising films”, the occupations covered by the group agreement of 17 June 2007, which is part of Sessional Document No. 140-20090401; and

(2) in the case of “videoclips”, the occupations covered by the agreements of 15 October 2001 and 1 July 2005, which are part of Sessional Document No. 140-20090401.

The second paragraph of paragraph 2 of section 35 applies, with the necessary modifications, to occupations that may be specified by the Commission.

No application may be made to the Commission before 1 July 2010 with a view to further specifying, for the purposes of AQTIS recognition, the other occupations to which the second paragraph refers. At the request of an interested association, the Minister may extend this period, which may not however, by the extensions granted, run beyond 1 January 2011. The Minister advises the associations concerned in writing of the extension granted.

37. At the request of AQTIS or any interested association of producers, the Minister may, so far as an application has not been filed with the Commission, designate a mediator to help the associations concerned clarify the list of occupations applicable for each type of production referred to in section 36. The Minister assumes the expenses of and remunerates such a mediator.

38. A notice of negotiation may be given under section 28 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists without waiting for the expiry of the period provided for in section 36 of this Act, unless the parties are bound by an agreement.

An application for arbitration under section 33 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists can only be filed after the expiry of the period provided for in section 36 of this Act.

For the purposes of section 34 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists, the date of receipt of any notice of negotiation sent during that period is deemed to be the day following the expiry of the period.

39. The recognitions of AQTIS, ARRQ and QDCDGC provided for in this Act must be interpreted so as not to restrict the recognitions respectively held by those associations on 1 July 2009.

Moreover, in accordance with the succession rules set out in section 37 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists, recognitions under this Act do not affect the continued application of any group agreement, or any arbitration award made in lieu of a group agreement, that is binding on one of those associations, nor permit the renegotiation of such an agreement.

40. The recognitions provided for in sections 35 and 36 must be interpreted so as not to impinge on the recognition held by the Association des professionnels des arts de la scène du Québec (APASQ) or any other artists' association recognized under the Act respecting the professional status and conditions of engagement of performing, recording and film artists.

41. No later than 31 July 2009, IATSE must file a certified copy of its by-laws with the Commission des relations du travail.

42. The recognition of a representative artists' association for the occupations of draftsman and set designer in the context of audiovisual productions described in Schedule I to the Act respecting the professional status and conditions of engagement of performing, recording and film artists is determined in accordance with the provisions of that Act.

43. The sectors of negotiation provided for in sections 35 and 36 apply until the Commission des relations du travail modifies or replaces them; however, those sectors of negotiation may not be modified or replaced before 1 July 2014.

The time period provided for in the first paragraph does not prevent an application being presented to the Commission des relations du travail to review the subdivision of the sectors of negotiation provided for in section 35 in relation to the audiovisual production media, on condition that the application is made jointly by the artists' association recognized for the sector and a concerned association of producers. These parties may, among other things, request that the Commission ratify any agreement made in relation to the subdivision of the sector.

On request or on the Minister's own initiative, the Minister may designate a mediator to facilitate a rapid resolution of a difficulty in interpreting or applying the sectors of negotiation provided for in section 35 with regard to a production. The Minister assumes the expenses of and remunerates such a mediator. The parties are required to attend any meeting to which the mediator convenes them.

44. The recognitions of artists' associations provided for in sections 35 and 36 take effect on 1 July 2009, in particular for the purposes of paragraph 2 of section 14 and the first paragraph of section 37 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists.

Except with regard to negotiations involving the ARRQ, the first negotiations in the negotiation sectors provided for in sections 35 and 36 after the taking effect of a recognition determined by those sections constitute negotiations for a first group agreement within the meaning of the Act respecting the professional status and conditions of engagement of performing, recording and film artists.

45. The vice-president of the Commission de reconnaissance des associations d'artistes et des associations de producteurs becomes, for the unexpired portion of her term, a commissioner of the Commission des relations du travail assigned to the labour relations division. She must, before 30 August 2009, take the oath provided for in section 137.32 of the Labour Code (R.S.Q., chapter C-27).

The new commissioner's term may be renewed in accordance with the procedure provided for in sections 137.19 and 137.20 of the Code.

Section 137.12 of the Code does not apply to the new commissioner, even on subsequent renewal, for as long as she is a commissioner.

The Regulation respecting the remuneration and other conditions of employment of commissioners of the Commission des relations du travail, made by Order in Council 1193-2002 (2002, G.O. 2, 5466), applies to the new commissioner.

46. The term of the part-time member and those of the additional temporary members of the Commission de reconnaissance des associations d'artistes et des associations de producteurs end on 1 July 2009.

A member may, however, under the same conditions, with the authorization of and for the time determined by the president of the Commission des relations du travail, continue in office to conclude cases the member has begun to hear but has not yet decided.

47. The persons who are members of the personnel of the Commission de reconnaissance des associations d'artistes et des associations de producteurs on 30 June 2009 are deemed to have been appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

The Conseil du trésor determines their assignment, remuneration and classification and any other conditions of employment applicable to them. This cannot result in a regular salary below that which they received as members of the personnel of the Commission.

48. Matters pending before the Commission de reconnaissance des associations d'artistes et des associations de producteurs on 30 June 2009 are continued before the Commission des relations du travail.

Unless the president of the Commission des relations du travail decides otherwise, such cases are continued by one of the persons who sat on the panel of the Commission de reconnaissance des associations d'artistes et des associations de producteurs that heard the parties.

However, Case No. R-124-08 between the Union des artistes, the Festival international de jazz de Montréal and other parties, pending before the Commission de reconnaissance des associations d'artistes et des associations de producteurs, is to be continued by the panel that began to hear the parties.

With regard to matters the hearing of which began prior to 1 July 2009, and continued before a person other than those who heard the parties, the Commission may, with the parties' consent, rely, as regards oral evidence, on the notes and minutes of the hearing or on the stenographer's notes or the recording of the hearing, if any, subject to a witness being recalled or other

evidence being required if the Commission finds the notes or the recording insufficient. The same applies to matters the hearing of which ended before that date, but for which a decision had not yet been rendered.

49. The Minister of Culture, Communications and the Status of Women is substituted for the Commission de reconnaissance des associations d'artistes et des associations de producteurs, except with regard to the handling of matters pending before the Commission, and acquires its rights and obligations.

50. The records, documents and archives of the Commission de reconnaissance des associations d'artistes et des associations de producteurs become records, documents and archives of the Commission des relations du travail or the Minister of Culture, Communications and the Status of Women, according to the functions conferred on each by this Act.

However, the Minister of Labour becomes the depositary of group agreements and arbitration decisions in lieu of agreements filed with the Commission de reconnaissance des associations d'artistes et des associations de producteurs before 1 July 2009.

51. This Act comes into force on 1 July 2009.

2009, chapter 33

AN ACT TO AMEND THE ENVIRONMENT QUALITY ACT AND OTHER LEGISLATIVE PROVISIONS IN RELATION TO CLIMATE CHANGE

Bill 42

Introduced by Madam Line Beauchamp, Minister of Sustainable Development,
Environment and Parks

Introduced 12 May 2009

Passed in principle 9 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: on the date or dates to be set by the Government, except sections 46.1 to 46.4 and section 46.18 of the Environment Quality Act, enacted by section 1, and sections 3 to 5, 7, 8 and 9, which come into force on 19 June 2009

Legislation amended:

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

Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01)

Explanatory notes

The purpose of this Act is to reduce greenhouse gas emissions, which affect the quality of the atmosphere and contribute to global warming and climate change.

Under this Act, the Minister may require that emitters determined by regulation of the Minister report their greenhouse gas emissions for the purposes of a greenhouse gas emissions inventory. The information reported by emitters is to be kept in a public register.

This Act prescribes that the Minister prepare a climate change action plan and submit it to the Government. It also requires the yearly publication by the Minister of a greenhouse gas emissions inventory and of a report on the measures implemented to reduce greenhouse gas emissions and to fight climate change.

(Cont'd on next page)

Explanatory notes (Cont'd)

This Act provides that the Government is to set greenhouse gas reduction targets using 1990 emissions as the baseline.

It also contains various provisions allowing the Government to put in place, by regulation, all the mechanisms required to implement a cap-and-trade system.

In addition, it requires that certain emitters cover their greenhouse gas emissions with an equivalent number of emission allowances, whether emission units, offset credits or early reduction credits, which may be traded and banked under the cap-and-trade system. Caps on the number of emission units the Minister may grant are to be set by the Government.

This Act contains various other provisions relating to the management and operation of the cap-and-trade system—including delegation of its management to a third party—and to its harmonization and integration with similar systems implemented by other authorities.

Lastly, this Act provides that sums collected under the new provisions are to be used to finance various climate change measures.



Chapter 33

AN ACT TO AMEND THE ENVIRONMENT QUALITY ACT AND OTHER LEGISLATIVE PROVISIONS IN RELATION TO CLIMATE CHANGE

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Environment Quality Act (R.S.Q., chapter Q-2) is amended by inserting the following before section 47:

“§1. — *Climate change action plan and cap-and-trade system*

“**46.1.** This subdivision applies to a person or municipality (the “emitter”) who carries on or operates a business, facility or establishment that emits greenhouse gases, who distributes a product whose production or use entails the emission of greenhouse gases or who is considered to be such an emitter by regulation of the Government or, for the purposes of section 46.2, by regulation of the Minister.

The term “greenhouse gas” means carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) or any other gas determined by regulation of the Government or, for the purposes of section 46.2, by regulation of the Minister.

“**46.2.** So that an inventory of greenhouse gas emissions may be taken and updated or so that measures aimed at reducing those emissions may be implemented, every emitter determined by regulation of the Minister must, subject to the conditions, within the time and at the intervals determined by regulation of the Minister,

(1) report greenhouse gas emissions to the Minister, whether they are attributable to the carrying on or operation of the emitter’s business, facility or establishment or to the production or use of a product distributed by the emitter;

(2) provide the Minister with any information or documents required by regulation of the Minister to determine the emissions referred to in subparagraph 1, which information and documents may vary according to the class of business, facility or establishment, the processes used and the type of greenhouse gas emitted; and

(3) pay the fee determined by regulation of the Minister for registration in the register maintained under the third paragraph.

A regulation made under this section is preceded by the publication of a draft regulation in the *Gazette officielle du Québec* for the purposes of a 60-day consultation.

The Minister maintains a public register of greenhouse gas emissions containing such information as the nature and reported quantity of each emitter's emissions.

“46.3. The Minister prepares a multiyear climate change action plan, including measures aimed at reducing greenhouse gas emissions, and submits it to the Government. The Minister is responsible for the implementation and coordination of the action plan.

“46.4. To fight global warming and climate change, the Government sets, by order, an overall greenhouse gas reduction target for Québec for each period it determines, using 1990 emissions as the baseline.

The Government may break that target down into specific reduction or limitation targets for the sectors of activity it determines.

When setting targets, the Government considers such factors as

- (1) the characteristics of greenhouse gases;
- (2) advances in climate change science and technology;
- (3) the economic, social and environmental consequences of climate change, and the likely impact of the emission reductions or limitations needed to achieve the targets; and
- (4) emission reduction goals under any program, policy or strategy to fight global warming and climate change or under any Canadian intergovernmental agreement or international agreement made for that purpose.

Target-setting under this section is subject to special consultations by the competent parliamentary committee of the National Assembly.

An order under this section comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date specified in the order.

“46.5. A cap-and-trade system is established by this subdivision to contribute to the achievement of the targets set under section 46.4 and mitigate the cost of reducing or limiting greenhouse gas emissions.

“46.6. Every emitter determined by regulation of the Government must, subject to the conditions and for each period determined by regulation of the Government, cover its greenhouse gas emissions with an equivalent number of emission allowances.

Emission allowances include emission units, offset credits, early reduction credits and any other emission allowance determined by regulation of the Government, each being equal to one metric ton of greenhouse gas expressed in CO₂ equivalents.

“46.7. In light of the targets set under section 46.4, the Government, by order, sets a cap on the emission units that may be granted by the Minister for each period referred to in the first paragraph of section 46.6.

The Government may break the cap down into specific caps for the sectors of activity or classes of businesses, facilities or establishments it determines.

The Government publishes in the *Gazette officielle du Québec* a notice of the caps it intends to set, stating that the order may not be made before 60 days have elapsed after publication of the notice and that interested persons may, during that 60-day period, send comments to the person specified in the notice.

An order under this section comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date specified in the order.

“46.8. Subject to the conditions determined by regulation of the Government, the Minister may grant

(1) the available emission units, either by allocating them without charge to emitters required to cover their greenhouse gas emissions, or by selling them at auction or by agreement to persons or municipalities determined by regulation of the Government;

(2) offset credits to emitters who have reduced their greenhouse gas emissions or to persons or municipalities who avoid causing emissions or who capture, store or eliminate greenhouse gases in the course of activities and during a period determined by regulation of the Government;

(3) early reduction credits to emitters who are required to cover their greenhouse gas emissions and have voluntarily, during a period determined by regulation of the Government, reduced their emissions before the date on which they were legally required to cover them; and

(4) any other type of emission allowance determined by regulation of the Government.

After each allocation of emission units without charge, the Minister publishes in the *Gazette officielle du Québec* a list of the emitters required to cover their greenhouse gas emissions and the number of emission units allocated to each of them.

“46.9. Emission allowances may be traded between the persons or municipalities determined by regulation of the Government subject to the conditions determined by regulation of the Government.

Emission allowances not used to cover greenhouse gas emissions by the end of a prescribed period may, subject to the conditions determined by regulation of the Government, be banked for use or trade during a later period.

“46.10. Any emitter who ceases to carry on or operate a business, facility or establishment must, subject to the conditions determined by regulation of the Government, surrender to the Minister the emission units allocated without charge to the emitter that are not needed to cover the emitter’s emissions.

“46.11. To provide for emission allowance accounting and tracking, the Minister maintains a public register of emission allowances containing the names of the holders of emission allowances, the number and type of emission allowances credited to their respective accounts and any other information determined by regulation of the Government.

“46.12. The Minister may suspend, withdraw or cancel any emission allowance granted by the Minister

(1) if the emission allowance was granted, traded or used to cover emissions on the basis of false or inaccurate information;

(2) if this subdivision or a regulation of the Government under this subdivision has been contravened; or

(3) for any other reason determined by regulation of the Government.

However, the emitter concerned must be given prior notice of the Minister’s decision, including reasons, and at least 10 days to submit observations.

“46.13. The Minister may, by regulation, delegate the administration of all or part of a regulation made under section 46.2 or the management of the register of greenhouse gas emissions established under that section to a person or a body.

The Government may, by regulation, delegate all or part of the cap-and-trade system established by this subdivision or the administration of all or part of a regulation of the Government concerning that system to a person or a body.

“46.14. The Minister may, in accordance with the Act respecting the Ministère des Relations internationales (chapter M-25.1.1) or the Act respecting the Ministère du Conseil exécutif (chapter M-30), enter into an agreement with a government other than that of Québec, with a department of such a government, with an international organization or with an agency of such a government or organization for the harmonization and integration of cap-and-trade systems.

Such an agreement may provide for

- (1) the reciprocal recognition of the emission allowances granted under the different cap-and-trade systems and how they correspond to each other;
- (2) the consolidation of registers; and
- (3) the mutual recognition of decisions made by the competent authorities regarding the suspension, withdrawal or cancellation of emission allowances.

The Government may, by regulation, take the necessary measures to give effect to an agreement entered into under this section.

“46.15. The Government may, by regulation,

- (1) specify what information or documents a person or municipality acquiring or trading emission allowances must provide to the Minister for emission allowance accounting and tracking purposes;
- (2) prescribe administrative, monetary or other penalties for acts or omissions in contravention of this subdivision or of a regulation of the Government under this subdivision;
- (3) determine the fees payable by an emitter or another person or municipality for an entry in the register of emission allowances and on being granted offset credits or early reduction credits, and the interest and penalties payable if a fee is not paid; and
- (4) define any term or expression used in this subdivision.

“46.16. All sums collected under this subdivision or regulations under this subdivision and all greenhouse gas emission charges collected in accordance with a regulation under subparagraph *e.1* of the first paragraph of section 31 are paid into the Green Fund in accordance with section 15.4 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (chapter M-30.001) and are to be used to finance greenhouse gas reduction, limitation or avoidance measures, the mitigation of the economic and social impact of emission reduction efforts, public awareness campaigns and adaptation to global warming and climate change, or to finance the development of and Québec’s participation in related regional and international partnerships.

“46.17. The Minister submits a report to the Government on the achievement of the greenhouse gas reduction targets set under section 46.4 not later than two years after the end of the period for which the targets were set.

In addition, not later than 31 July each year, the Minister submits a report to the Government on the use of the sums paid into the Green Fund under section 46.16.

“46.18. Every year, the Minister publishes

(1) the greenhouse gas emissions inventory for the year that occurs two years before the year of publication; and

(2) an exhaustive and, if applicable, quantitative report on the measures implemented to reduce greenhouse gas emissions and to fight climate change.

“§2. — *Other depollution measures*”.

2. Section 96 of the Act, amended by section 23 of chapter 21 of the statutes of 2009, is again amended by inserting “refuses to grant emission allowances under subdivision 1 of Division VI, disallows the use of such emission allowances to cover greenhouse gas emissions, suspends, withdraws or cancels such allowances or imposes any other penalty under that subdivision,” after “section 32.5 or 35,” in the second paragraph.

3. The heading of Chapter VI.3 of the Act respecting the Régie de l’énergie (R.S.Q., chapter R-6.01) is amended by replacing “ADAPT TO” by “FIGHT”.

4. Section 85.35 of the Act is replaced by the following section:

“85.35. The Government, for the period and subject to the conditions it determines, sets the overall financial investment toward reducing greenhouse gas emissions and fighting climate change that is to be funded by the distributors referred to in section 85.33.”

5. Section 85.36 of the Act is amended by replacing “objectives” in the portion before paragraph 1 by “greenhouse gas reduction targets set under section 46.4 of the Environment Quality Act (chapter Q-2)”.

6. Section 85.38 of the Act is amended by adding “, to be used for the purposes set out in section 46.16 of the Environment Quality Act (chapter Q-2)” at the end of the second paragraph.

7. Section 85.39 of the Act is amended by striking out “on the achievement of the objectives set, and”.

8. The climate change action plan entitled *Québec and Climate Change: A Challenge for the Future*, established under section 11 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs

(R.S.Q., chapter M-30.001) and approved by Orders in Council 543-2006 (2006, G.O. 2, 2941, in French only) and 1079-2007 (2007, G.O. 2, 5921, in French only), is deemed to have been established under section 46.3 of the Environment Quality Act (R.S.Q., chapter Q-2), enacted by section 1.

9. The greenhouse gas emission reduction objective set by Order in Council 407-2007 (2007, G.O. 2, 2286, in French only) under section 85.35 of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01) is deemed to be a target set under the first paragraph of section 46.4 of the Environment Quality Act (R.S.Q., chapter Q-2) enacted by section 1.

10. The provisions of this Act come into force on the date or dates to be set by the Government, except sections 46.1 to 46.4 and section 46.18 of the Environment Quality Act, enacted by section 1, and sections 3 to 5, 7, 8 and 9, which come into force on 19 June 2009.

2009, chapter 34

TOBACCO-RELATED DAMAGES AND HEALTH CARE COSTS RECOVERY ACT

Bill 43

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 14 May 2009

Passed in principle 11 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force : 19 June 2009

Legislation amended : None

Explanatory notes

The purpose of this Act is to establish special rules for the recovery of tobacco-related health care costs attributable to a wrong committed by one or more tobacco product manufacturers. It also seeks to make some of those rules applicable to the recovery of damages for a tobacco-related injury.

More specifically, the Act confirms the Government's right to recover directly from tobacco product manufacturers the health care costs assumed by the Government or by a government body and caused or contributed to by a wrong committed by those tobacco product manufacturers, including a failure in their obligation to inform the public about the risks and dangers posed by tobacco products.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act also modifies how the right of recovery may be exercised, allowing the Government to bring an action on a collective basis to recover the costs incurred for all health care recipients stemming from exposure to tobacco products of one or more types, or on an individual basis to recover the part of the costs incurred for certain particular recipients of similar health care. With respect to those two types of actions, the Act introduces certain modifications to the ordinary rules of civil liability otherwise applicable.

Consequently, and aside from the inherent characteristics of collective or individual actions, the Act provides that statistical data or data derived from epidemiological, sociological or any other relevant studies will be admissible as evidence in such actions, for instance to establish causation between the wrong committed by a defendant and the health care costs whose recovery is being sought or between exposure to a tobacco product and the disease suffered by the health care recipients, or to determine the health care costs being sought. In the case of an action brought on a collective basis, the Act also sets out specific rules with respect to the elements of proof required to find a defendant liable, as well as the means by which the amount of the health care costs for which the defendant is held liable may be reduced or the defendant's share of responsibility for the cost may be adjusted, and establishes the conditions for finding two or more defendants solidarily liable. In the case of an action taken on an individual basis, the Act also sets out rules for apportioning liability among two or more defendants that are parties to the action, including the factors the court may consider in apportioning liability.

Under the Act, the special rules for an action brought by the Government on an individual basis are applicable to an action brought by a person or the person's heirs or other successors to recover damages for a tobacco-related injury caused or contributed to by a wrong committed in Québec by a tobacco product manufacturer, as well as to a class action based on the recovery of damages for such injury.

Lastly, the Act introduces special rules, common to all or some of the actions described in the Act, to complement the other new rules or to ensure that they are applied in keeping with the object of the Act. Some of those rules have to do with the right of a defendant to bring a recursory action against one or more of its co-defendants, demanding that they pay their share of the health care costs or damages the defendant is required to pay in addition to its share. Other rules provide that an action, including a class action, commenced before or within three years after the date the provisions come into force may not be dismissed on the ground that the right to recover the health care costs or damages is prescribed; the rules also authorize an action that may have been dismissed on that ground in the past to be revived under certain conditions. Other rules in the Act not only grant the Government regulatory power to take any measure necessary or useful for their application, but also give the provisions of the Act all the retroactive effect necessary to ensure their full application, in particular to enable the Government to exercise its right to recover tobacco-related health care costs regardless of when the tobacco-related wrong was committed.



Chapter 34

TOBACCO-RELATED DAMAGES AND HEALTH CARE COSTS RECOVERY ACT

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE AND DEFINITIONS

1. The purpose of this Act is to establish specific rules for the recovery of tobacco-related health care costs attributable to a wrong committed by one or more tobacco product manufacturers, in particular to allow the recovery of those costs regardless of when the wrong was committed.

It also seeks to make certain of those rules applicable to the recovery of damages for an injury attributable to a wrong committed by one or more of those manufacturers.

2. For the purposes of this Act, “tobacco product manufacturer” means any group of persons or assets, whatever its legal form, that manufactures or manufactured, or causes or caused another group to manufacture, tobacco, a tobacco derivative or a product containing tobacco.

The following groups of persons or assets are considered tobacco product manufacturers:

(1) a group that, during the course of a fiscal year, derives or derived 10% or more of its revenues, calculated on a consolidated basis in accordance with accounting principles generally accepted in Canada, from research on, or the manufacture, marketing or promotion of, tobacco products by itself or by another group;

(2) a group that engages or engaged, or causes or caused another group to engage, in research on or the marketing or promotion of tobacco products; and

(3) a group that is or was a trade association whose principal activity consists or consisted in promoting the interests of tobacco product manufacturers, or engaging, or causing another group to engage, in research on or the marketing or promotion of tobacco products.

The manufacture of a tobacco product includes the production, assembly and packaging of the product.

3. A group of persons or assets means, among other things, a joint stock company or other legal person, a partnership, an association without a legal personality, a trust and a foundation whose assets constitute a patrimony by appropriation.

It also means a joint venture, that is, a group of persons whose relationship does not constitute a legal person or a partnership and in which each person has an undivided interest in assets of the group.

4. Despite section 2, a group whose tobacco-related activity is limited to acting or having acted as a wholesaler or retailer of tobacco products is considered a tobacco product manufacturer only if it is or was related to a group that manufactures or manufactured, or causes or caused another group to manufacture, tobacco products.

Similarly, a group whose tobacco-related activity is limited to deriving or having derived revenues from research on, or the manufacture, marketing or promotion of, tobacco products, or to engaging or having engaged, or causing or having caused another group to engage, in research on or the marketing or promotion of tobacco products is considered a tobacco product manufacturer only if

(1) it is or was related to a group that manufactures or manufactured, or causes or caused another group to manufacture, tobacco products; or

(2) it is or was related to a group that is or was a trade association whose principal activity consists or consisted in promoting the interests of tobacco product manufacturers, or in engaging, or causing another group to engage, in research on or the marketing or promotion of tobacco products.

5. A group is considered to be related to another group if

(1) it belongs to the same group as the other group; or

(2) it is an affiliate of the other group or an affiliate of an affiliate of that group.

6. Two groups are considered to be members of the same group if one is an affiliate of the other, both are affiliates of the same group or both are controlled by the same group or natural person.

A group is considered to be controlled by another group or a natural person when

(1) voting securities of the group representing over 50% of the votes required to elect its directors are held, otherwise than solely as security, by or on behalf of that other group or that person; and

(2) the number of votes carried by those securities is sufficient to elect a majority of the directors of the group.

7. A group is considered to be an affiliate of another group if

(1) it is a joint-stock company and if the other group, or a group of groups not dealing with each other at arm's length of which the other group is a member, holds an interest in shares of the company

(a) carrying at least 50% of the votes required to elect the directors of the company and a sufficient number of votes to elect a director of the company;

(b) having a fair market value, including a premium for control, if applicable, of at least 50% of the fair market value of all the issued and outstanding shares of the company;

(2) it is a partnership, trust or joint venture and the other group, or a group of groups not dealing with each other at arm's length of which the other group is a member, has an interest in the assets of the partnership, trust or joint venture that entitles it to receive at least 50% of the profits or at least 50% of the assets on the dissolution, winding up or termination of the partnership, trust or joint venture; or

(3) the other group, or a group of groups not dealing with each other at arm's length of which the other group is a member, has direct or indirect influence that, if exercised, would result in de facto control of the group, except if the other group deals at arm's length with that group and derives influence solely as a lender.

For the purposes of this section, "not dealing at arm's length" has the meaning assigned to it in the Taxation Act (R.S.Q., chapter I-3).

8. Health care is tobacco-related when the disease or general deterioration of health warranting it, or the risk of the disease or deterioration, is caused or contributed to by the health care recipient's exposure to a tobacco product by contact, ingestion, inhalation or assimilation, including exposure to smoke or another by-product of the use, consumption or combustion of the tobacco product.

CHAPTER II

RECOVERY OF TOBACCO-RELATED HEALTH CARE COSTS

DIVISION I

GENERAL CONDITIONS FOR RIGHT OF RECOVERY

9. The Government has the right to recover directly, from one or more tobacco product manufacturers, tobacco-related health care costs caused or contributed to by a wrong committed by a tobacco product manufacturer, in

particular, failure to inform the public of the risks and dangers posed by tobacco products.

This right is not a subrogated right. It belongs to the Government in its own right, and exists even if health care recipients or other persons have received damages for injury caused or contributed to by a wrong committed by a tobacco product manufacturer.

10. The health care costs the Government is entitled to recover from tobacco product manufacturers under this Act are the sum of

(1) the present value of the total expenditure by the Government or by government bodies for tobacco-related health care; and

(2) the present value of the estimated total expenditure by the Government or by government bodies for tobacco-related health care that it could reasonably expect would have to be provided by the Government or a government body.

11. The cost of tobacco-related health care includes the cost of medical services, health services and other health and social services, including pharmaceutical services and drugs, the Government or a government body covers under, in particular, the Hospital Insurance Act (R.S.Q., chapter A-28), the Health Insurance Act (R.S.Q., chapter A-29), the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01), the Act respecting health services and social services (R.S.Q., chapter S-4.2) and the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5).

The cost of tobacco-related health care also includes the cost of any type of program and service established or insured by the Government or a government body to deal with a disease or a general deterioration of health associated with tobacco, including programs and services to educate the public about the risks and dangers posed by tobacco products or to fight tobacco addiction.

DIVISION II

EXERCISING RIGHT OF RECOVERY

§1. — General provisions

12. When exercising the right to recover tobacco-related health care costs under this Act, the Government may bring an action on a collective basis to recover the costs incurred for all recipients of health care required following exposure to one or more types of tobacco product, or on an individual basis, to recover the costs incurred for certain particular recipients of that health care.

Each of the following products, as well as any combination of those products, constitutes a type of tobacco product: cigarettes, cigars, cigarillos, cigarette tobacco, pipe tobacco, chewing tobacco, nasal snuff, oral snuff and any other form of tobacco prescribed by regulation.

§2. — *Special provisions for an action brought on a collective basis*

13. If the Government brings an action on a collective basis, it is not required to identify particular health care recipients individually or prove the cause of the disease suffered by, or the general deterioration of health of, a particular health care recipient or the portion of the health care costs incurred for such a recipient.

Moreover, no one may be compelled in such an action

(1) to answer questions on the health of, or the health care provided to, particular health care recipients; or

(2) to produce the medical records and documents of, or the documents related to health care provided to, particular health care recipients, except as provided by a law or a rule of law, practice or procedure that requires the production of documents relied on by an expert witness.

14. Despite the second paragraph of section 13, the court may, at the request of a defendant, order the production of statistically meaningful samples of records and documents concerning, or relating to health care provided to, particular health care recipients.

In that case, the court determines conditions for the sampling and for the communication of information contained in the samples, specifying, among other things, what kind of information may be disclosed.

The identity of, or identifying information with respect to, the particular health care recipients concerned by the court order may not be disclosed. Moreover, no record or document concerning, or relating to health care provided to, particular health care recipients may be produced under the order unless any information they contain that reveals or may be used to trace the identity of the recipients has been deleted or blanked out.

15. In an action brought on a collective basis, proof of causation between alleged facts, in particular between the defendant's wrong or failure and the health care costs whose recovery is being sought, or between exposure to a tobacco product and the disease suffered by, or the general deterioration of health of, the recipients of that health care, may be established on the sole basis of statistical information or information derived from epidemiological, sociological or any other relevant studies, including information derived from a sampling.

The same applies to proof of the health care costs whose recovery is being sought in such an action.

16. For a defendant who is a party to an action brought on a collective basis to be held liable, the Government must prove, with respect to a type of tobacco product involved in the action, that

(1) the defendant failed in the duty to abide by the rules of conduct, to which the defendant is bound in the circumstances and according to usage or law, in respect of persons in Québec who have been or might become exposed to the type of tobacco product;

(2) exposure to the type of tobacco product may cause or contribute to a disease or the general deterioration of a person's health; and

(3) the type of tobacco product manufactured by the defendant was offered for sale in Québec during all or part of the period of the failure.

17. If the Government establishes the elements of proof required under section 16, the court presumes

(1) that the persons who were exposed to the type of tobacco product manufactured by the defendant would not have been exposed had the defendant not failed in its duty; and

(2) that the exposure to the type of tobacco product manufactured by the defendant caused or contributed to the disease or general deterioration of health, or the risk of disease or general deterioration of health, of a number of persons who were exposed to that type of product.

18. When the presumptions set out in section 17 apply, the court sets the cost of all the health care required following exposure to the category of tobacco products involved in the action and provided after the date of the defendant's first failure.

Each defendant to whom the presumptions apply is liable for the costs in proportion to its market share in the type of product involved. That share, determined by the court, is equal to the relation between

(1) the quantity of tobacco products of the type involved in the action that were manufactured by the defendant and that were sold in Québec between the date of the defendant's first failure and the date of the action; and

(2) the total quantity of tobacco products of the type involved in the action that were manufactured by all the manufacturers of those products and that were sold in Québec between the date of the defendant's first failure and the date of the action.

19. The court may reduce the amount of the health care costs for which a defendant is liable or adjust among the defendants their share of responsibility for the health care costs if one of the defendants proves either that its failure did not cause or contribute to the exposure of the persons in Québec who were exposed to the type of product involved in the action, or that its failure did not cause or contribute to the disease suffered by, or the general deterioration of health of, a number of those persons, or cause or contribute to the risk of such a disease or such deterioration.

20. Defendants who are parties to an action brought on a collective basis are solidarily liable for the health care costs set by the court

(1) if the failure to abide by the rules of conduct to which the defendants are bound in respect of the persons in Québec who have been or might become exposed to a type of tobacco product involved in the action is common to all of them; or

(2) if, because of the common failure, at least one of the defendants is found liable for the health care costs set by the court.

21. Failure to abide by the rules of conduct to which they are bound in respect of the persons in Québec who have been or might become exposed to a type of tobacco product, is deemed to be a common failure committed by two or more tobacco product manufacturers, whether or not the manufacturers are defendants in the action, if

(1) at least one of those manufacturers is held to have failed in its duty to abide by the rules of conduct; and

(2) the manufacturers would be held under a law or a rule of law to have conspired, acted in concert or acted as each other's representatives with respect to the failure, or to be solidarily, even vicariously, liable for the injury caused or contributed to by the failure in a civil action that awarded damages for the injury.

§3. — *Special provisions for an action brought on an individual basis*

22. If it is not possible to determine which defendant in an action brought on an individual basis caused or contributed to the exposure to a type of tobacco product of particular health care recipients who suffered from a disease or a general deterioration of health resulting from the exposure, but because of a failure in a duty imposed on them, one or more of the defendants also caused or contributed to the risk for people of contracting a disease or experiencing a general deterioration of health by exposing them to the type of tobacco product involved, the court may find each of those defendants liable for health care costs incurred, in proportion to its share of liability for the risk.

23. In apportioning liability under section 22, the court may consider any factor it considers relevant, including

(1) the length of time a defendant engaged in the conduct that caused or contributed to the risk;

(2) a defendant's market share in the type of tobacco product that caused or contributed to the risk;

(3) the degree of toxicity of the substances in the type of tobacco product manufactured by a defendant;

(4) the sums spent by a defendant on research, marketing or promotion with respect to the type of tobacco product that caused or contributed to the risk;

(5) the degree to which a defendant collaborated or participated with other manufacturers in any conduct that caused, contributed to or aggravated the risk;

(6) the extent to which a defendant conducted tests and studies to determine the health risk resulting from exposure to the type of tobacco product involved;

(7) the extent to which a defendant assumed a leadership role in the manufacture of the type of tobacco product involved;

(8) the efforts a defendant made to warn the public about the health risks resulting from exposure to the type of tobacco product involved, and the concrete measures the defendant took to reduce those risks; and

(9) the extent to which a defendant continued manufacturing, marketing or promoting the type of tobacco product involved after it knew or ought to have known of the health risks resulting from exposure to that type of tobacco product.

24. The provisions of section 15 that relate to the establishment of causation between alleged facts and to proof of health care costs are applicable to actions brought on an individual basis.

CHAPTER III

RECOVERY OF TOBACCO-RELATED DAMAGES

25. Despite any incompatible provision, the rules of Chapter II relating to actions brought on an individual basis apply, with the necessary modifications, to an action brought by a person or the person's heirs or other successors for recovery of damages for any tobacco-related injury, including any health care costs, caused or contributed to by a tobacco-related wrong committed in Québec by one or more tobacco product manufacturers.

Those rules also apply to any class action based on the recovery of damages for the injury.

CHAPTER IV

RECURSORY ACTIONS, PRESCRIPTION AND REGULATIONS

DIVISION I

RECURSORY ACTIONS

26. Unless found liable under section 22, a defendant that is required to pay health care costs or damages for injury following a judgment in an action under this Act may demand from the other defendants found liable in the same action their respective shares in those costs or damages, whether or not the defendant has paid all or only a part of its share in those costs or damages.

In that case, the court apportions liability among the defendants and determines each defendant's contribution, considering, if the court deems it relevant, the factors listed in section 23.

DIVISION II

PRESCRIPTION

27. An action, including a class action, to recover tobacco-related health care costs or damages for tobacco-related injury may not be dismissed on the ground that the right of recovery is prescribed, if it is in progress on 19 June 2009 or brought within three years following that date.

Actions dismissed on that ground before 19 June 2009 may be revived within three years following that date.

DIVISION III

REGULATIONS

28. In addition to the regulatory power conferred on it by section 12, the Government may, by regulation, take any measure necessary or useful for carrying out this Act and fully achieving its purposes.

CHAPTER V

FINAL PROVISIONS

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

30. This Act may not be interpreted as preventing rules similar to those provided in the Act with respect to an action brought by the Government on a collective basis from being applied in a class action brought to recover damages for tobacco-related injuries.

31. This Act has the retroactive effect necessary to ensure its full application, in particular to enable the Government to exercise its right to recover tobacco-related health care costs regardless of when the tobacco-related wrong was committed.

32. This Act comes into force on 19 June 2009.

2009, chapter 35

AN ACT TO AMEND THE PROFESSIONAL CODE AND OTHER LEGISLATIVE PROVISIONS

Bill 46

Introduced by Madam Kathleen Weil, Minister responsible for the administration
of legislation respecting the professions

Introduced 13 May 2009

Passed in principle 2 June 2009

Passed 16 June 2009

Assented to 19 June 2009

**Coming into force: 19 June 2009, except sections 19 and 20, which come into force on the
date to be set by the Government**

Legislation amended:

Architects Act (R.S.Q., chapter A-21)
Land Surveyors Act (R.S.Q., chapter A-23)
Act respecting the Barreau du Québec (R.S.Q., chapter B-1)
Professional Chemists Act (R.S.Q., chapter C-15)
Professional Code (R.S.Q., chapter C-26)
Chartered Accountants Act (R.S.Q., chapter C-48)
Dental Act (R.S.Q., chapter D-3)
Nurses Act (R.S.Q., chapter I-8)
Engineers Act (R.S.Q., chapter I-9)
Medical Act (R.S.Q., chapter M-9)
Notaries Act (R.S.Q., chapter N-3)
Optometry Act (R.S.Q., chapter O-7)
Pharmacy Act (R.S.Q., chapter P-10)
Midwives Act (R.S.Q., chapter S-0.1)
Radiology Technologists Act (R.S.Q., chapter T-5)

(Cont'd on next page)

Explanatory notes

This Act amends the Professional Code and other legislative provisions in order to facilitate the administration of Québec's professional system.

In that perspective, this Act amends certain rules relating to designations of professional orders and reserved titles. It also makes adjustments to rules concerning the professional disciplinary process, penal provisions and professional practice within a limited liability partnership or a joint-stock company.

This Act amends the rules relating to certain activities. Among other things, it expressly gives to chartered accountants, and to certified general accountants and certified management accountants whether or not they hold a public accountancy permit, the exclusive right to perform a compilation engagement that is not exclusively for internal management purposes; in addition, it forbids optometrists from having an interest in an undertaking for the manufacture or sale of eyeglass frames, medications or other products pertaining to the practice of optometry.

Lastly, this Act contains provisions relating to the administration of professional orders as well as provisions to ensure the harmonization, consistency and concordance of certain provisions of the Professional Code with the provisions of statutes constituting professional orders.



Chapter 35

AN ACT TO AMEND THE PROFESSIONAL CODE AND OTHER LEGISLATIVE PROVISIONS

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 32 of the Professional Code (R.S.Q., chapter C-26) is amended by replacing “radiology technologist” in the first paragraph by “medical imaging technologist or radiation oncology technologist”.

2. Section 36 of the Code is amended

(1) by replacing “licenciés” in subparagraph *b* of the first paragraph by “accrédités”;

(2) by replacing “Ordre professionnel des travailleurs sociaux du Québec” in subparagraph *d* of the first paragraph by “Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec”;

(3) by inserting “, “Speech-Language Pathologist”” after ““Speech Therapist”” and “, speech-language pathologist” after “speech therapist” in subparagraph *m* of the first paragraph;

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

“(n) use the title “Physiotherapist”, “Physical Therapist”, “Physical Rehabilitation Therapist”, “Physiotherapy Therapist”, “Physical Rehabilitation Technician” or “Physiotherapy Technician”, the abbreviation “pht” or the initials “P.T.” or “P.R.T.”, or any other title, abbreviation or initials which may lead to the belief that he is one, unless he holds a valid permit for that purpose and is entered on the roll of the Ordre professionnel de la physiothérapie du Québec;”;

(5) by replacing “or “I.A.L.” or” in subparagraph *p* of the first paragraph by “, “I.A.L.”, “L.P.N.”, ”;

(6) by inserting “or “Licensed Practical Nurse”” after ““Nursing Assistant”” in subparagraph *p* of the first paragraph.

3. Section 37 of the Code is amended

(1) by replacing “licenciés” in paragraph *b* by “accrédités”;

(2) by replacing “Ordre professionnel des travailleurs sociaux du Québec” in paragraph *d* by “Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec”.

4. Section 70 of the Code is amended by replacing the second paragraph by the following paragraph:

“Each ballot shall contain a blank space for voting purposes to the right of the name of each candidate.”

5. Section 71 of the Code, amended by sections 1 and 42 of chapter 11 of the statutes of 2008, is again amended by replacing the second paragraph by the following paragraph:

“They shall cast their vote by marking the ballot paper within one or more of the blank spaces provided for that purpose, according to whether there are one or more candidates to be elected.”

6. Section 74 of the Code, amended by section 1 of chapter 11 of the statutes of 2008, is again amended by inserting the following paragraphs after the first paragraph:

“Any ballot paper marked within one or more of the blank spaces provided for that purpose shall be considered valid.

However, the secretary of the order shall reject a ballot paper if it

- (1) was not certified by the secretary of the order;
- (2) is not marked;
- (3) is marked for more candidates than there are to elect;
- (4) is marked for a person who is not a candidate;
- (5) is marked outside the space provided for voting purposes;
- (6) bears a fanciful or injurious marking; or
- (7) bears a mark by which the elector can be identified.

No ballot paper may be rejected for the sole reason that the mark extends beyond the space provided for voting purposes or that the space is not completely filled in.”

7. Section 108.8 of the Code is amended by adding the following subparagraph after subparagraph 2 of the first paragraph:

“(3) the following information concerning a person who, pursuant to a regulation under paragraph *h* of section 94 or under an Act constituting a professional order, carries on professional activities as part of a period of professional training determined pursuant to a regulation under paragraph *i* of section 94 or as part of a program of study leading to a diploma giving access to a permit or a specialist’s certificate:

- (a) the person’s name;
- (b) the person’s sex;
- (c) information concerning the place where the person carries on professional activities;
- (d) the professional activities the person is authorized to carry on;
- (e) the dates on which the person starts and ceases to carry on professional activities; and
- (f) any penalties imposed on the person by the board of directors pursuant to a regulation under paragraph *i* of section 94.”

8. Section 112 of the Code, replaced by section 77 of chapter 11 of the statutes of 2008, is amended

- (1) by inserting “by the committee” after “appointed” in the third paragraph;
- (2) by replacing “as determined” in the third paragraph by “as may be determined”.

9. Section 118 of the Code, amended by section 82 of chapter 11 of the statutes of 2008, is again amended by replacing the third and fourth paragraphs by the following paragraphs:

“The Government shall designate a replacement chair from among the persons who can act as substitute chairs but are not chairs of a council.

The replacement chair shall exercise the functions of a disciplinary council chair if the latter is unable to act. The replacement chair shall enter into office as soon as the Office notes the inability to act and shall remain in office until the Office notes the end of the inability to act or the Government designates a new chair.

The replacement chair shall also exercise the powers provided for in the third paragraph of section 118.3.”

10. Section 118.3 of the Code, amended by sections 1 and 83 of chapter 11 of the statutes of 2008, is again amended by adding the following paragraphs at the end:

“Where a chair or substitute chair continues to hear a complaint pursuant to the first paragraph, the decision on a conviction and, if applicable, the decision on a penalty, must be rendered within six months from the time the chair or substitute chair is replaced. Failure to observe that time limit shall not cause the matter to be withdrawn from the former chair or substitute chair.

However, the replacement chair may, at the request of one of the parties, extend the time limit on specified conditions or remove the matter from the former chair or substitute chair if the decision is not rendered within the time allowed. The replacement chair must take the circumstances and the interest of the parties into account.

The request must be filed with the secretary of the disciplinary council concerned. It must be served in accordance with the Code of Civil Procedure on the council members who are seized of the complaint.

Where a chair or substitute chair is no longer seized of a complaint, a new division shall be formed without delay to hear it.

The replacement chair may not hear a complaint with respect to which he has made a decision under this section.”

11. Section 133 of the Code, amended by sections 1 and 101 of chapter 11 of the statutes of 2008, is again amended by replacing “hearing and” in the first paragraph by “beginning of the hearing. The hearing must begin”.

12. Section 134 of the Code, amended by section 102 of chapter 11 of the statutes of 2008, is again amended by replacing “is to be enclosed” in the third paragraph by “may be enclosed”.

13. Sections 143.1 and 143.2 of the Code, amended by sections 1 and 213 of chapter 11 of the statutes of 2008, are again amended by inserting “or substitute chair” after “chair” wherever it appears and section 143.2 only is amended by replacing “the chair’s” by “their”.

14. Section 143.3 of the Code, amended by sections 1 and 213 of chapter 11 of the statutes of 2008, is again amended by adding “or substitute chair” after “chair”.

15. Section 143.4 of the Code, amended by sections 1 and 213 of chapter 11 of the statutes of 2008, is again amended by inserting “or substitute chair” after “chair” wherever it appears.

16. Section 151 of the Code, amended by sections 1 and 213 of chapter 11 of the statutes of 2008, is again amended by inserting “or substitute chair” after “chair” in the third paragraph.

17. Section 164 of the Code, amended by sections 1, 118 and 213 of chapter 11 of the statutes of 2008, is again amended

(1) by replacing “or its chair” in subparagraph 2 of the first paragraph by “or its chair, substitute chair or replacement chair”;

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

“The parties other than the appellant must file a written appearance at the office of the Court of Québec within 10 days of receipt of the motion for appeal or the motion for leave to appeal, as the case may be.”;

(3) by replacing “fourth” in subparagraphs *a* and *b* of the last paragraph by “fifth”.

18. Section 182.1 of the Code, amended by sections 1 and 129 of chapter 11 of the statutes of 2008, is again amended by replacing “Sections 163,” in the second paragraph by “Section 163, the fourth paragraph of section 164, sections”.

19. Section 182.2 of the Code, amended by section 2 of chapter 42 of the statutes of 2007 and by sections 1 and 130 of chapter 11 of the statutes of 2008, is again amended by striking out “, in particular,” wherever it appears.

20. Section 182.4 of the Code is amended by adding the following paragraph:

“The only documents to be included in the factum filed by a party are the documents and extracts from the evidence that are necessary to determine the questions at issue under the rules of the Professions Tribunal.”

21. Section 187.10.1 of the Code, enacted by section 3 of chapter 42 of the statutes of 2007, is amended

(1) by inserting “ou d’auditrice” after “le titre d’auditeur” in the first paragraph in the French text;

(2) by adding the following sentence at the end of the first paragraph: “However, a member of the Ordre professionnel des comptables généraux accrédités du Québec or the Ordre professionnel des comptables en management accrédités du Québec may, without holding such a permit, perform a compilation engagement that is not exclusively for internal management purposes.”;

(3) by inserting “, with the exception of compilation engagements that are not exclusively for internal management purposes,” after “who practise public accountancy” in the second paragraph;

(4) by adding “ou d’auditrice” at the end of the second paragraph in the French text.

22. Section 187.10.2 of the Code, enacted by section 3 of chapter 42 of the statutes of 2007 and amended by section 1 of chapter 11 of the statutes of 2008, is again amended by inserting “, with the exception of compilation engagements that are not exclusively for internal management purposes,” after “who practises public accountancy” in the second paragraph.

23. The Code is amended by inserting the following section after section 187.10.2:

“187.10.2.1. The boards of directors of the Ordre professionnel des comptables agréés du Québec, the Ordre professionnel des comptables généraux accrédités du Québec and the Ordre professionnel des comptables en management accrédités du Québec shall each determine, by regulation, the conditions applicable to the use of the title of auditor.”

24. Section 187.10.4 of the Code, enacted by section 3 of chapter 42 of the statutes of 2007 and amended by section 1 of chapter 11 of the statutes of 2008, is again amended by replacing “or to the standards for receiving or holding a permit” by “, to the standards for receiving or holding a permit or to the conditions applicable to the use of the title of auditor”.

25. The Code is amended by inserting the following section after section 189:

“189.0.1. Penal proceedings for the unlawful practice of a profession, unlawful engagement in a professional activity reserved to members of an order in the case of an order referred to in section 39.2, or unauthorized use of a title reserved for members of an order are prescribed one year after the date on which the prosecutor becomes aware of the commission of the offence.

However, no proceedings may be brought if more than five years have elapsed since the commission of the offence.

A certificate from the secretary of an order attesting the date on which the order became aware of the commission of the offence constitutes, in the absence of any evidence to the contrary, sufficient proof of that fact.”

26. Section 196.2 of the Code, amended by section 143 of chapter 11 of the statutes of 2008, is again amended by inserting the following sentence after the first sentence in the third paragraph: “Any surplus or deficit expected by the Office for a fiscal year may also be taken into account in whole or in part.”

27. Schedule I to the Code is amended

(1) by replacing “radiologie” in paragraph 15 by “imagerie médicale et en radio-oncologie”;

(2) by replacing “licenciés” in paragraph 23 by “accrédités”;

(3) by replacing “Ordre professionnel des travailleurs sociaux du Québec” in paragraph 25 by “Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec”.

ARCHITECTS ACT

28. The heading of Division IV of the Architects Act (R.S.Q., chapter A-21) is amended by striking out “TEMPORARY”.

LAND SURVEYORS ACT

29. Section 52 of the Land Surveyors Act (R.S.Q., chapter A-23) is amended by inserting “, the name of the partnership or company within which he carries on professional activities” after “land surveyor”.

30. Section 56 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended by adding the following sentence at the end of subsection 2: “Sections 95.2 and 95.3 of the Professional Code apply to such a regulation.”

31. Section 57 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended

(1) by inserting “or shareholders” after “members” in subsection 2;

(2) by inserting “or shareholders” after “members” in subsection 4.

ACT RESPECTING THE BARREAU DU QUÉBEC

32. Section 5 of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1) is amended by replacing “The Bar of Hull” in subsection 3 by “The Bar of the Outaouais”.

33. Section 10 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended by replacing “Hull” in subsection 3 by “the Outaouais”.

34. Section 11 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended by replacing “examining committee” in subsection 1 by “committee for access to the profession”.

35. Section 15 of the Act, amended by sections 162 and 212 of chapter 11 of the statutes of 2008, is again amended by striking out paragraph *o* of subsection 1.

36. Section 22.1 of the Act, amended by sections 164 and 212 of chapter 11 of the statutes of 2008, is replaced by the following section:

“22.1. The executive committee may delegate to an applications committee the exercise of its powers under sections 48, 70, 71, 72 and 122 of this Act and the exercise of the powers of the General Council under sections 55.1 to 55.3 and 161 of the Professional Code (chapter C-26).

The applications committee consists of at least 25 members appointed by the General Council and of the members of the executive committee and the outgoing members having sat on the executive committee during the two preceding years. The members of the applications committee may not be members of the disciplinary council.

The applications committee may sit in divisions consisting of three members, including a chair. The executive committee shall designate the chair of the division from among its members or the outgoing members having sat on the executive committee during the two preceding years. The other two members are designated by the Bâtonnier of the Province of Québec or, on failure of the Bâtonnier, by the executive committee.

The executive committee shall determine the operating rules applicable to the examination of applications that may be referred to the applications committee.”

37. Section 44 of the Act, amended by section 167 of chapter 11 of the statutes of 2008, is again amended by replacing “and *i*” by “, *i* and *o*”.

38. Section 45 of the Act is amended by replacing subsection 1 by the following subsection:

“45. (1) The General Council shall establish the committee for access to the profession and appoint its members, including the chair. The committee shall be composed of at least 10 members. The committee may sit in divisions consisting of three members, including the chair or a member designated by the chair to chair the division. The other two members are designated by the chair of the committee. The members of the committee may not be members of the disciplinary council.”

39. Section 46 of the Act is amended by replacing “examining committee” by “committee for access to the profession”.

40. Section 48 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended by inserting “or the decisions of a committee referred to in section 44 for the purposes of a regulation under paragraph *o* of section 94 of the Professional Code” after “training”.

41. Section 75 of the Act is amended by striking out subsection 4.

42. Section 131 of the Act, amended by section 174 of chapter 11 of the statutes of 2008, is again amended by inserting the following subsection after subsection 2:

“(2.1) An advocate shall communicate the content of a will or codicil to a testator or a person authorized by the testator. On proof of the testator’s death, the advocate shall communicate the content of the will, in whole or in part, to a person who proves that he is a representative, heir or successor of the testator, the liquidator of the succession, a beneficiary of life insurance or of a death benefit, or the person having parental authority even if the minor child is deceased.”

43. Section 142 of the Act is amended by replacing “examining committee contemplated in section 45 and to its members” by “the applications committee, a committee referred to in section 44, the committee for access to the profession and the members of those committees”.

44. Schedule I to the Act is amended by replacing “Hull” in the *Sections* column by “Outaouais”.

PROFESSIONAL CHEMISTS ACT

45. Sections 12 to 15 of the Professional Chemists Act (R.S.Q., chapter C-15) are repealed.

CHARTERED ACCOUNTANTS ACT

46. Section 19 of the Chartered Accountants Act (R.S.Q., chapter C-48), amended by section 4 of chapter 42 of the statutes of 2007, is again amended by adding the following paragraph:

“(3) performing a compilation engagement that is not exclusively for internal management purposes.”

47. Section 25 of the Act is amended

(1) by replacing “or by” by “, by”;

(2) by adding “, or by a partnership within which members are authorized to carry on professional activities in accordance with Chapter VI.3 of the Professional Code (chapter C-26)” at the end.

48. Sections 30 to 40 of the Act are repealed.

DENTAL ACT

49. Section 30 of the Dental Act (R.S.Q., chapter D-3), amended by section 212 of chapter 11 of the statutes of 2008, is again amended by striking out “, but shall not exceed one year, except with the authorization of the Government, when the public interest so requires”.

50. Section 38 of the Act is amended by adding “, provided they perform them under the conditions prescribed in the regulation” at the end of subparagraph *c* of the second paragraph.

NURSES ACT

51. Section 11 of the Nurses Act (R.S.Q., chapter I-8), amended by section 212 of chapter 11 of the statutes of 2008, is again amended by replacing “students in nursing” in subparagraph *e* of the first paragraph by “holders of a registration certificate”.

52. Section 12 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended by striking out “to a student in nursing”.

53. Section 33 of the Act is amended by striking out “of a student in nursing”.

54. Section 34 of the Act is amended

(1) by replacing “high school leaving certificate” in paragraph *a* by “secondary school diploma”;

(2) by adding the following paragraphs:

“Every person who serves a training period pursuant to a regulation under paragraph *c* of section 93 of the Professional Code (chapter C-26) or whose diploma or training has been recognized as equivalent by the Order and who has fulfilled the conditions and formalities determined by regulation under section 12 is also entitled to a registration certificate.

The persons described in the first and second paragraphs must be registered before they may engage in professional activities authorized under a regulation under paragraph *h* of section 94 of the Professional Code.”

55. Section 38 of the Act is amended by striking out the second paragraph.

ENGINEERS ACT

56. Section 26 of the Engineers Act (R.S.Q., chapter I-9) is amended

(1) by replacing “pas” in the second paragraph in the French text by “ni”;

(2) by adding “, nor shall it apply to partnerships or companies within which members of the Ordre des ingénieurs du Québec are authorized to carry on professional activities in accordance with Chapter VI.3 of the Professional Code (chapter C-26)” at the end of the second paragraph.

MEDICAL ACT

57. Section 34 of the Medical Act (R.S.Q., chapter M-9), amended by section 212 of chapter 11 of the statutes of 2008, is again amended by striking out “, but shall not exceed one year, except with the authorization of the Government, when the public interest so requires”.

58. Section 43 of the Act is amended by adding “, provided they engage in them under the conditions prescribed in the regulation” at the end of subparagraph *f* of the second paragraph.

NOTARIES ACT

59. Section 6 of the Notaries Act (R.S.Q., chapter N-3), amended by sections 200 and 212 of chapter 11 of the statutes of 2008, is again amended

(1) by replacing “the power to decide applications under” in subparagraph 4 of the first paragraph by “the powers conferred on the executive committee under”;

(2) by replacing “power is” by “powers are” in subparagraph 4 of the first paragraph.

60. Section 9 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended by adding the following sentence at the end of the first paragraph: “The quorum consists of four members.”

61. Section 12 of the Act, amended by sections 201 and 212 of chapter 11 of the statutes of 2008, is again amended

(1) by inserting “, the outcome, whether passage or failure, of such training,” after “professional training” in the first paragraph;

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

“The executive committee shall exercise the powers provided for in sections 45 to 45.3, 46.0.1, 48 to 56, 159 and 161 of the Professional Code (chapter C-26). Chapter VIII of the Code applies to the executive committee and its members, to the secretary of the Order and, if applicable, to the committee to which the powers referred to in this section are delegated pursuant to subparagraph 4 of the first paragraph of section 6, and its members and secretary.

The executive committee has the powers needed to carry out its mandate; it may, in particular, by summons signed by a member of the executive committee, the secretary of the Order or, if applicable, a member or the secretary of the committee to which powers are delegated pursuant to subparagraph 4 of the first paragraph of section 6, exercise the powers of the

Superior Court to compel a candidate or any other person to appear, to answer under oath or to produce any information or document. The Code of Civil Procedure applies, with the necessary modifications, for the purposes of this paragraph.”

62. Section 13 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended by replacing “applicant” by “person concerned”.

63. Section 28 of the Act is amended

(1) by inserting “an incompatibility under section 27 or” after “informed of” in the first paragraph;

(2) by adding the following sentence at the end of the first paragraph: “The secretary shall immediately notify the notary concerned.”

64. Section 37 of the Act is amended by inserting “si” after the first occurrence of “ou” in the French text.

OPTOMETRY ACT

65. Section 20 of the Optometry Act (R.S.Q., chapter O-7) is amended by inserting “, eyeglass frames, medications or other products pertaining to the exercise of optometry” after “lenses”.

PHARMACY ACT

66. Section 18 of the Pharmacy Act (R.S.Q., chapter P-10) is amended by replacing “circumstances” in the second paragraph by “cases”.

67. Section 37 of the Act is amended by replacing “the circumstances of time and place in which” in paragraph *b* by “the cases in which and the conditions on which”.

MIDWIVES ACT

68. Sections 52 to 56 of the Midwives Act (R.S.Q., chapter S-0.1) are repealed.

RADIOLOGY TECHNOLOGISTS ACT

69. The title of the Radiology Technologists Act (R.S.Q., chapter T-5) is replaced by “Act respecting medical imaging technologists and radiation oncology technologists”.

70. Section 1 of the Act, amended by section 212 of chapter 11 of the statutes of 2008, is again amended

(1) by replacing “radiologie” in paragraph *a* by “imagerie médicale et en radio-oncologie”;

(2) by replacing ““radiology technologist” in paragraph *c* by ““medical imaging technologist”, “radiation oncology technologist””.

71. The heading of Division II of the Act is amended by replacing “RADIOLOGIE” by “IMAGERIE MÉDICALE ET EN RADIO-ONCOLOGIE”.

72. Section 2 of the Act is amended by replacing “radiology technologist” by “medical imaging technologist or radiation oncology technologist” and by replacing both occurrences of “radiologie” by “imagerie médicale et en radio-oncologie”.

73. Section 7 of the Act is amended by replacing “radiology technologists” in the second paragraph by “medical imaging technologists and radiation oncology technologists”.

74. Section 11 of the Act is amended

(1) by replacing “radiology technologist” in the first paragraph by “medical imaging technologist or radiation oncology technologist”;

(2) by replacing “Radiology technologists” in the second paragraph by “Medical imaging technologists and radiation oncology technologists”.

75. Section 12 of the Act is amended by replacing “radiology technologist” in the first paragraph by “medical imaging technologist or radiation oncology technologist”.

TRANSITIONAL AND FINAL PROVISIONS

76. In any Act, regulation, by-law, order, proclamation, resolution, letters patent, contract or other document, “Ordre professionnel des comptables généraux licenciés du Québec” and “Ordre des comptables généraux licenciés du Québec” are replaced, respectively, by “Ordre professionnel des comptables généraux accrédités du Québec” and “Ordre des comptables généraux accrédités du Québec”, and in the French text of any regulation or by-law made under the Professional Code (R.S.Q., chapter C-26), “comptable général licencié” is replaced, with the necessary modifications, by “comptable général accrédité”.

77. In any Act, regulation, by-law, order, proclamation, resolution, letters patent, contract or other document, “Ordre professionnel des technologues en radiologie du Québec” and “Ordre des technologues en radiologie du Québec” are replaced, respectively, by “Ordre professionnel des technologues en imagerie médicale et en radio-oncologie du Québec” and “Ordre des technologues en imagerie médicale et en radio-oncologie du Québec”, and in

any regulation or by-law made under the Professional Code, “radiology technologist” is replaced, with the necessary modifications, by “medical imaging technologist or radiation oncology technologist”.

78. In any Act, regulation, by-law, order, proclamation, resolution, letters patent, contract or other document, “Ordre professionnel des travailleurs sociaux du Québec” and “Ordre des travailleurs sociaux du Québec” are replaced, respectively, by “Ordre professionnel des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec” and “Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec”.

79. In any Act, regulation, by-law, order, proclamation, resolution, letters patent, contract or other document, “Bar of Hull” is replaced by “Bar of the Outaouais”.

80. Sections 30 to 40 of the Chartered Accountants Act (R.S.Q., chapter C-48), as they read on 18 June 2009, remain applicable to the persons to whom they applied on that date.

81. Despite section 12 of the Dental Act (R.S.Q, chapter D-3), the term of the president of the Ordre des dentistes du Québec in office on 19 June 2009 is five years.

82. This Act comes into force on 19 June 2009, except sections 19 and 20, which come into force on the date to be set by the Government.

2009, chapter 36

AN ACT RESPECTING THE REPRESENTATION OF CERTAIN HOME CHILDCARE PROVIDERS AND THE NEGOTIATION PROCESS FOR THEIR GROUP AGREEMENTS, AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

Bill 51

Introduced by Mr. Tony Tomassi, Minister of Families

Introduced 13 May 2009

Passed in principle 9 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force : 19 June 2009, except sections 30 to 48, 56 and 57, which come into force on the date or dates to be set by the Government

– 2009-10-21: ss. 30-48, 56, 57
 O.C. 1102-2009
 G.O., 2009, Part 2, p. 3579

Legislation amended :

Labour Code (R.S.Q., chapter C-27)

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

Educational Childcare Act (R.S.Q., chapter S-4.1.1)

Regulation amended :

Educational Childcare Regulation

Explanatory notes

This Act establishes a system for the representation of certain home childcare providers to whom the Educational Childcare Act applies, and the negotiation process for their group agreements.

This Act prescribes the rules and conditions that must be met so that the Commission des relations du travail may grant recognition to an association to represent home childcare providers in dealings with the Minister. To this end, it stipulates that recognition is granted according to the territories determined under the Educational Childcare Act.

This Act sets out a procedure for the recognition of home childcare providers associations, along with the implications for recognized associations, such as the power to negotiate group agreements for its members and the obligation to uphold their rights.

(Cont'd on next page)

Explanatory notes (Cont'd)

It defines the subject matter that may be included in a group agreement, the procedures to be followed by the Minister and the association in negotiating an agreement and the applicable mediation and dispute-settlement mechanisms. In certain cases it provides for rights of recourse to the Commission des relations du travail, or to an arbitrator according to the procedure determined by the parties in the agreement. It also contains penal provisions.

This Act gives the Government the power to establish, by regulation, a protective re-assignment plan for home childcare providers, and to determine its conditions and mechanics as well as how it is to be funded and managed. The plan is to be administered by the Commission de la santé et de la sécurité du travail.

This Act amends the Educational Childcare Act to specify the composition of the board of directors of a non-profit body, other than the holder of a childcare centre permit, that may be accredited as a home childcare coordinating office. It specifies the functions of a coordinating office, and introduces a liability-exemption clause applicable to coordinating offices and their directors and employees acting in good faith in the performance of their duties.

It specifies that a home childcare provider is an own-account self-employed worker when providing childcare services under a contract with parents.

This Act defines the obligations of a subsidized childcare provider as to the provision of services and the parental contribution set by regulation. It also sets out the powers of the Minister to determine, in the subsidy agreement, conditions with respect to the mandatory service agreement between the provider of the childcare and the parent whose child occupies a subsidized childcare space, as well as the terms and amount of any additional contribution that may be requested for goods or services determined by regulation or by the subsidy agreement.

Lastly, it contains consequential and transitional measures.



Chapter 36

AN ACT RESPECTING THE REPRESENTATION OF CERTAIN HOME CHILDCARE PROVIDERS AND THE NEGOTIATION PROCESS FOR THEIR GROUP AGREEMENTS, AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

SCOPE

1. This Act applies to home childcare providers whose operation is subsidized under the Educational Childcare Act (R.S.Q., chapter S-4.1.1) and to the associations that represent them.

This Act does not apply to the persons home childcare providers hire to assist or replace them.

CHAPTER II

RIGHT OF ASSOCIATION

DIVISION I

RECOGNITION OF A HOME CHILDCARE PROVIDERS ASSOCIATION

2. A home childcare provider has the right to belong to the home childcare providers association of that person's choice and to participate in the formation, activities and management of such an association.

3. A home childcare providers association is entitled to recognition by the Commission des relations du travail established by section 112 of the Labour Code (R.S.Q., chapter C-27) if

(1) it is a professional syndicate within the meaning of the Professional Syndicates Act (R.S.Q., chapter S-40) or an association whose object is similar to that of such a syndicate;

(2) it meets the conditions set out in this Act as to the representation of home childcare providers operating in a given territory; and

(3) it meets the other conditions set out in this Act.

For the purposes of this Act, “territory” refers to a territory assigned under section 44 of the Educational Childcare Act.

4. An association of home childcare providers may only be recognized if its by-laws

(1) provide for the right of its members to participate in meetings and to vote;

(2) require that its financial statements be disclosed to its members each year and that copies be given free of charge to any member who requests them; and

(3) require that any election to an office within the association be by secret ballot of its members.

5. No person may use intimidation or threats to induce someone to become a member, refrain from becoming a member or cease to be a member of a home childcare providers association.

6. No person may, in any manner, seek to dominate or hinder the formation or activities of a home childcare providers association.

7. A complaint relating to section 5 or 6 must be filed with the Commission within 30 days after the alleged contravention comes to light.

8. An application for recognition of a home childcare providers association is made in the form of a written document addressed to the Commission, and must be sent together with duly dated membership forms. On receipt of the application, the Commission sends a copy to the Minister along with any information it considers appropriate.

The application must specify the territory concerned, be authorized by a resolution of the association and be signed by representatives specially mandated for that purpose.

Within 20 days after receiving a copy of the application, the Minister sends to the Commission and the association a list of the names and contact information of all home childcare providers operating in the territory for which recognition has been requested.

The Commission may, by any means it considers appropriate, make a copy of the application available to the public for consultation.

9. An application for recognition must be accompanied by up-to-date documents evidencing the establishment of the association, a certified copy of its by-laws and a list of its members.

To be considered a member of an association, a home childcare provider must, on or before the date on which the application for recognition is filed,

- (1) maintain a home childcare operation in the territory covered by the application;
- (2) have signed, and not revoked, a duly dated membership form; and
- (3) have personally paid the initiation fee, set by the association, within the 12 months preceding the date on which the association's application for recognition is filed.

10. Recognition for a given territory may be applied for

- (1) at any time with regard to home childcare providers who are without a recognized association;
- (2) 12 months after the date on which an association was recognized, if a group agreement has not been reached and provided no dispute is under arbitration, and no lawful concerted action or action in response to lawful concerted action has been taken;
- (3) nine months after the date on which a group agreement expired, if a subsequent agreement has not been reached and provided no dispute is under arbitration and no concerted action has been taken;
- (4) from the ninetieth to the sixtieth day prior to the date of expiry or renewal of a group agreement whose term is three years or less;
- (5) from the one hundred and eightieth to the one hundred and fiftieth day prior to the date of expiry or renewal of a group agreement whose term is more than three years and, where such term so allows, during the period extending from the one hundred and eightieth to the one hundred and fiftieth day prior to the sixth anniversary of the signing or renewal of the group agreement and every second anniversary thereafter, except where such a period would end within 12 months of the one hundred and eightieth day prior to the date of expiry or renewal of the group agreement.

11. The filing of an application for recognition for a territory in which the home childcare providers are without a recognized association renders inadmissible any other application filed after the date of the first filing.

For the purposes of the first paragraph, an application is deemed to have been filed on the day it is received by one of the offices of the Commission.

12. If an application for recognition is rejected by the Commission or withdrawn, no further application may be filed for a period of three months except in the case of an application inadmissible under section 11.

13. The Commission grants recognition if it is satisfied that the membership of the applicant association comprises an absolute majority of the home childcare providers operating in the territory and that the other conditions set out in this Act have been met.

If between 35% and 50% of the home childcare providers operating in the territory are members of the association, the Commission holds a secret ballot to ensure that the association is truly representative. The Commission grants recognition to the association if it obtains an absolute majority of the votes of the home childcare providers operating in the territory and meet the other conditions set out in this Act.

14. If two or more associations seek recognition for the same territory and the membership of one of them comprises an absolute majority of the home childcare providers operating in the territory, the Commission grants recognition to that association provided it meets the other conditions set out in this Act.

If none of the associations meet the requirements of the first paragraph, but at least one of them has a membership comprising between 35% and 50% of the home childcare providers operating in the territory, the Commission holds a secret ballot to determine the extent to which the associations are representative.

Only the association or associations whose membership comprises at least 35% of the home childcare providers operating in the territory and the association recognized for the territory, if any, are to appear on the ballot. The Commission grants recognition to the association that obtains the most votes provided the home childcare providers who participated in the vote constitute an absolute majority of the home childcare providers operating in the territory and the other conditions set out in this Act are met.

15. The Commission makes its decision within 60 days of receiving an application and notifies the applicant; a copy of the decision is sent to the Minister.

If granted, recognition takes effect on the date of notification.

16. The Commission may not grant recognition to an association if it is established to the Commission's satisfaction that section 5 or 6 has been contravened by that association.

The Commission may, on its own initiative, investigate any alleged contravention of either of those sections, and when ruling on an application for recognition, the Commission may, of its own motion, invoke non-compliance.

17. A person's membership in a home childcare providers association may not be revealed by anyone during recognition or recognition revocation proceedings, except to the Commission, a member of its personnel, or the judge of a court to which an action under Title VI of Book V of the Code of Civil Procedure (R.S.Q., chapter C-25) relating to a certification is referred. These persons and any other person who becomes aware of a person's membership in such an association are bound to secrecy.

18. A recognized home childcare providers association represents all the home childcare providers operating in a given territory. It has the following rights and powers:

(1) to defend and promote the economic, social, moral and professional interests of home childcare providers;

(2) to cooperate with any organization pursuing similar interests;

(3) to research or study any subject likely to have an impact on the economic and social situation of home childcare providers;

(4) to set the amount of dues payable by home childcare providers; and

(5) to negotiate and sign a group agreement in accordance with this Act.

19. A recognized home childcare providers association notifies the Minister in writing of the amount it has set as dues.

Within 30 days after receiving such notification, the Minister withholds these dues from the subsidies payable to home childcare providers, whether or not they are members of the association, and remits the dues to the association each month.

20. A recognized home childcare providers association must not act in bad faith or in an arbitrary or discriminatory manner, or exhibit serious negligence towards any home childcare providers, whether or not they are members of the association.

21. A home childcare provider who believes that an association has contravened section 20 may lodge a complaint with the Commission within six months after the occurrence of the alleged contravention.

If the Commission is of the opinion that the association has contravened section 20, it may authorize the home childcare provider to submit the complaint to an arbitrator appointed by the Minister of Labour for a decision in accordance with the disagreement arbitration procedure provided for in the group agreement or, in the absence of such a procedure, in accordance with the procedure provided for in the second paragraph of section 56. The association pays the expenses incurred by the home childcare provider.

22. If a complaint is referred to an arbitrator under section 21, the Minister may not allege the association's non-observance of the procedure or the time periods provided for in the group agreement for the settlement of disagreements.

23. At the Commission's request, a home childcare providers association must send a list of its members to the Commission, in the form and within the time determined by the Commission.

The association must also send, at the Commission's request, a copy of any change in its statutes or by-laws to the Commission.

24. The Minister or a home childcare providers association whose membership comprises at least 35% of the home childcare providers operating in a given territory may, within the time periods specified in paragraphs 2 to 5 of section 10, ask the Commission to verify whether a recognized association still exists or still meets the conditions for recognition under this Act.

The Commission notifies the parties of the results of the verification and allows them to present observations within 10 days after receiving such notification.

25. The Commission revokes the recognition of any association that has ceased to exist or no longer meets the conditions set out in this Act and, if applicable, grants recognition to another association.

A newly recognized association is subrogated by operation of law in all rights and obligations resulting from a group agreement that is binding on another association and in force. It is bound by the agreement as though it were named in it and becomes a party to any proceeding relating to the group agreement in the place and stead of the former association.

26. When the Commission revokes a recognition, it notifies the association and the Minister. The revocation takes effect on the date of notification and entails the forfeiture of any rights and advantages the association may have enjoyed under this Act or a group agreement.

27. At any time, at the request of an interested party, the Commission may decide whether a person is a home childcare provider within the meaning of section 1, whether the person is a member of an association or which recognized association may represent the person given the territory in which the person operates as a home childcare provider. In addition, the Commission may decide any other question that may arise while an association is recognized.

DIVISION II

MODIFICATION OF A TERRITORY

28. If the Minister modifies a territory for which a home childcare providers association has been recognized or has filed an application for recognition, the Minister notifies the association or associations concerned in writing.

The recognized association continues to represent the home childcare providers of the original territory until the Commission rules on the representativeness of the association given the new territory determined by the Minister.

Upon such ruling, the Commission may

(1) grant or amend a recognition; or

(2) recognize the home childcare providers association whose membership comprises an absolute majority of the home childcare providers operating in the new territory, or hold a secret ballot under section 14 and grant recognition to the association that obtains the most votes in accordance with that section.

Despite the second paragraph of section 25, the group agreement that is binding on the association recognized for the new territory applies, as of the date on which it is recognized, to the home childcare providers operating in the new territory.

The Commission revokes the recognition of any home childcare providers association that no longer meets the conditions set out in this Act.

29. At the request of an interested party, the Commission may rule on any question relating to the applicability of section 28 and resolve any difficulty arising from its application and effects, in the manner the Commission considers most appropriate.

DIVISION III

GROUP AGREEMENT

30. The Minister may, with the authorization of the Conseil du trésor and on the conditions it determines, negotiate and sign a group agreement with a recognized home childcare providers association or group of such associations.

A group of recognized associations is a union, federation, confederation, legal person, labour body or other organization which a recognized home childcare providers association joins, belongs to or is affiliated with.

For the purpose of negotiating a group agreement, a recognized association designates a person to act as negotiator; if it belongs to a group of recognized associations, this designation is made by the group.

31. The subjects covered in a group agreement may include the following:

(1) the subsidy granted to fund educational home childcare and to give home childcare providers access to programs and services that meet their needs, in particular with regard to plans in such areas as employment benefits, health, safety, training and professional development;

(2) the terms and conditions applicable to days of leave that may be granted to home childcare providers, taking into account unpaid holidays under the Act respecting labour standards (R.S.Q., chapter N-1.1);

(3) the procedure for setting disagreements as to the interpretation or application of the group agreement;

(4) the setting up of committees to determine the mechanics of the different programs;

(5) the circumstances giving rise to and terms and conditions applicable to the indemnification of a home childcare provider for losses sustained as a result of a suspension, revocation or non-renewal of recognition that is subsequently contested before and annulled by the Administrative Tribunal of Québec under section 104 of the Educational Childcare Act.

32. When negotiating the amount of a subsidy referred to in paragraph 1 of section 31, the parties determine what constitutes, for a full service load, funding comparable to the remuneration of persons engaging in analogous activities. To this end, the parties identify jobs in related sectors of activity and adopt an appropriate evaluation methodology.

The parties take into account, among other things, the parent's contribution received by the home childcare provider, benefits enjoyed by the home childcare provider under any other Act, the compensation under sections 2 to 4 of the fourth paragraph and reasonable operating expenses incurred in providing childcare services. What constitutes reasonable operating expenses is determined by the parties.

The funding determined by the parties must be such that the net income from a home childcare operation with a full service load is equitable in relation to the annual salary for the jobs evaluated, taking into account, among other things, the number of days worked.

Such funding must comprise

(1) an integrated, overall percentage to stand in lieu of monetary compensation for days of leave equivalent to those paid under the Act respecting labour standards and under the National Holiday Act (R.S.Q., chapter F-1.1);

(2) financial compensation to offset the difference between the rate of the premium or contribution applicable to a self-employed worker under the plans established by the Act respecting parental insurance (R.S.Q., chapter A-29.011) and the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9), and the rates applicable to an employee under those plans;

(3) financial compensation so that a home childcare provider may enjoy coverage under the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001); and

(4) financial compensation based on the contribution that a home childcare provider must pay under section 34.1.1 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5).

The subsidy determined as a result of this process is paid to the home childcare provider according to the terms and conditions determined by the Minister. Home childcare providers may also receive any other additional subsidy to which they are entitled under the Educational Childcare Act.

33. A group agreement may not deal with

(1) a rule, standard or measure under the Educational Childcare Act and its regulations; or

(2) the mandatory service agreement between the parent and the home childcare provider, in particular with regard to the methods of payment of the parent's contribution, the description of the services provided, and the services required by the parent.

34. A group agreement signed by a group of recognized associations is binding on each member association or affiliated association, including any new member association or affiliated association.

35. A group agreement applies to all home childcare providers operating in the territory of a recognized association that is bound by the agreement. It also applies to any new home childcare provider who begins operating in the territory.

36. The Minister or a recognized home childcare providers association or group of such associations may initiate negotiations for a group agreement by giving the other party at least 30 days' written notice of a meeting for the purpose of negotiating a group agreement.

A party that is already bound by a group agreement may give such notice within the 90 days preceding the expiry of the agreement.

37. The parties must begin to negotiate at the time set out in the notice and carry on negotiations with diligence and good faith.

38. A party may request that the Minister of Labour designate a mediator.

39. The mediator attempts to bring the parties to an agreement.

The parties must attend all meetings to which they are convened by the mediator.

40. The mediator has 60 days in which to bring the parties to an agreement. The Minister of Labour may, at the mediator's request, extend the mediation period by a maximum of 30 days.

41. If the mediation period expires without an agreement, the mediator gives to the parties and to the Minister of Labour a report specifying the matters that have been agreed on and those that are still in dispute, including any comments the mediator may have. This report is made public by the Minister of Labour.

42. The parties may jointly request that the Minister of Labour submit a dispute to an arbitrator. They agree beforehand on the limits within which the arbitrator is to render a decision. Sections 75 to 93, 103 and 139 to 140 of the Labour Code apply, with the necessary modifications.

43. A group agreement must have a set term of at least one year and, if it is a first agreement, of no more than three years.

If a fixed and definite term is not stipulated in the agreement, the agreement is deemed to be in force for one year.

44. A group agreement continues to apply after its expiry date until a new agreement comes into force.

45. The signing of a group agreement may occur only after being authorized in a secret ballot by a majority vote of the members of the recognized association who participated in the ballot.

The signing of a group agreement by a group of recognized associations may occur only after being authorized in a secret ballot by a majority vote of the members of the associations of the group who participated in the ballot.

46. A group agreement takes effect only on the filing of two duplicate originals or two true copies of the agreement and its schedules with the Minister of Labour. The same holds for any subsequent amendments to the agreement.

Such filing has retroactive effect to the date stipulated in the agreement for its coming into force or, failing such a date, to the date the agreement was signed.

47. A group agreement is not invalidated by the nullity of one or more of its provisions.

48. A recognized home childcare providers association may exercise any recourse available under the group agreement to the home childcare providers it represents without having to establish an assignment of the claim of the member concerned.

DIVISION IV

PRESSURE TACTICS

49. The right to undertake concerted action with a view to bringing the Minister to sign a group agreement is acquired 90 days after receipt of the notice referred to in section 36.

50. Concerted action that curtails services or affects their quality must be authorized in a secret ballot by a majority vote of the members of the recognized association who participate in the ballot.

If the association belongs to a group of associations, such concerted action must be authorized in a secret ballot by a majority vote of the members of the associations of the group who participate in the ballot.

The recognized association must take the steps necessary in the circumstances to inform its members, at least 48 hours in advance, that a ballot is to be held.

51. Before concerted action described in section 50 is undertaken, a recognized association or group of associations must give the Minister 15 days' written notice of the tactics it plans to use. The association or group must also send a copy of the notice to the Minister of Labour.

52. The Minister may, in response to concerted action described in section 50, reduce or cease to pay a subsidy to a home childcare provider, or cease to participate in a program created under a group agreement.

A subsidized childcare space assigned to a home childcare provider may not be reassigned for the sole reason that the home childcare provider participated in lawfully undertaken concerted action.

In a case described in the first paragraph, the last paragraph of section 97 of the Educational Childcare Act does not apply.

53. Throughout the term of the group agreement and as long as the right to undertake concerted action has not been acquired, it is prohibited for a home childcare provider to take concerted action described in section 50.

Similarly, throughout the term of a group agreement, it is prohibited for an association of home childcare providers or a group of such associations, and their employees, to advise home childcare providers to resort to concerted action described in section 50, or to participate in such action.

54. Concerted action is prohibited as long as a home childcare providers association has not been recognized or the right to undertake concerted action has not been acquired.

55. A home childcare provider may not be penalized solely for participating in lawful concerted action or for acting on any other right conferred by this Act.

Any complaint relating to the first paragraph must be filed with the Commission within 30 days after the alleged contravention comes to light.

DIVISION V

SETTLEMENT OF DISAGREEMENTS

56. Any disagreement on the interpretation or application of a group agreement must be settled according to the procedure provided for in the agreement.

If no such procedure is provided for or if the agreement provides for arbitration, the disagreement is submitted to an arbitrator. Sections 100 to 100.9 and 100.11, paragraphs *a*, *c*, *d*, *e* and *g* of section 100.12 and sections 100.16 to 101.9 and 139 to 140 of the Labour Code apply, with the necessary modifications.

57. Rights and recourses under a group agreement are prescribed six months after the date on which the cause of action occurred. Recourse to the disagreement settlement procedure interrupts prescription.

CHAPTER III

MISCELLANEOUS PROVISIONS

58. The Government may, by regulation, establish a protective reassignment plan for home childcare providers, determine its conditions and mechanics and the rights and obligations of the parties involved, as well as the powers and duties of the Commission de la santé et de la sécurité du travail, established by section 137 of the Act respecting occupational health and safety (R.S.Q., chapter S-2.1), and of the Commission des lésions professionnelles, established by section 367 of the Act respecting industrial accidents and occupational diseases.

The Government may also, by regulation, determine how such a plan is to be funded and managed.

Such a plan is administered by the Commission de la santé et de la sécurité du travail.

59. The provisions of the Labour Code respecting the Commission des relations du travail, its commissioners and its labour relations officers apply, with the necessary modifications, to any application that lies within the purview of the Commission under this Act. Likewise, the provisions of the Code and its regulations that set out rules of procedure, evidence and practice apply to any applications the Commission may receive.

60. Failure to comply with section 45 or 50 only gives rise to the application of Chapter IV.

61. The group representation and negotiation process established by this Act is complete and applies to the exclusion of any other process.

62. No provision of this Act or of a group agreement may restrict or affect the powers and responsibilities conferred by the Educational Childcare Act and its regulations on a home childcare coordinating office or the Minister, nor restrict or affect the jurisdiction conferred on the Administrative Tribunal of Québec by that Act.

63. With the authorization of the Conseil du trésor, the Minister may make all or part of a group agreement entered into with a recognized home childcare providers association or a group of such associations applicable to any home childcare provider not represented by a recognized association for that territory.

CHAPTER IV

PENAL PROVISIONS

64. Any person, association or group that fails to comply with a decision of the Commission des relations du travail is guilty of an offence and liable to a fine of \$1,000 to \$14,000 and of \$2,000 to \$28,000 for a second or subsequent conviction.

65. Any person, association or group that contravenes section 5 is guilty of an offence and liable to a fine of \$2,000 to \$30,000.

66. Any person, association or group that contravenes section 6 is guilty of an offence and liable to a fine of \$1,000 to \$14,000.

67. A home childcare providers association that contravenes section 23 is guilty of an offence and liable to a fine of \$500 to \$5,000.

68. A home childcare providers association or group of such associations that contravenes section 45 is guilty of an offence and liable to a fine of \$500 to \$5,000.

69. Any person, association or group that declares, instigates or participates in concerted action contrary to the provisions of any of sections 49 to 51, 53 and 54 is guilty of an offence and liable to the following fines for each day the action continues:

(1) \$75 to \$225 in the case of a home childcare provider or a person who assists or replaces a home childcare provider;

(2) \$800 to \$10,400 in the case of an officer, employee, director, agent or advisor of a home childcare providers association or a group of such associations; and

(3) \$7,000 to \$126,000 in the case of a home childcare providers association or group of such associations.

70. If a home childcare providers association or a group of such associations contravenes any of sections 64, 65 and 67 to 69, the officer or representative of the association or group who authorized, permitted or consented to the commission of the offence is liable to the fines provided for in those sections. In the case of a second or subsequent conviction, the fines are doubled.

CHAPTER V

AMENDING PROVISIONS

LABOUR CODE

71. Schedule I to the Labour Code (R.S.Q., chapter C-27) is amended by adding the following paragraph after paragraph 27:

“(28) sections 7, 8, 21, 24, 27, 29, 55 and 104 of the Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 36).”

TAXATION ACT

72. Section 134.1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 185 of chapter 11 of the statutes of 2008, is again amended

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

“(a.1) dues the individual is required to pay to a recognized association under the Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 36) as a home childcare provider represented by that association;”;

(2) by replacing “subparagraph *a* or *b*” in the second paragraph by “subparagraphs *a* to *b*”.

EDUCATIONAL CHILDCARE ACT

73. Section 8 of the Educational Childcare Act (R.S.Q., chapter S-4.1.1) is amended by inserting the following paragraph after paragraph 1:

“(1.1) undertake to ensure the health, safety and well-being of the children to whom childcare is provided;”.

74. Section 9 of the Act is repealed.

75. Section 11 of the Act is amended by inserting the following subparagraph after subparagraph 1 of the first paragraph:

“(1.1) undertakes to ensure the health, safety and well-being of the children to whom childcare is provided;”.

76. Section 12 of the Act is amended by striking out “of the permit holder’s main establishment and” in paragraph 2.

77. Section 31 of the Act is amended by replacing “each facility” in the first paragraph by “the permit holder’s facility”.

78. Section 40 of the Act is replaced by the following sections:

“**40.** A home childcare coordinating office is a childcare centre permit holder or a non-profit legal person other than a day care centre permit holder, accredited by the Minister to exercise the functions described in section 42.

In exercising its functions, a coordinating office must act in a manner that is respectful of the self-employed-worker status of the home childcare providers it recognizes, in accordance with the directives and instructions of the Minister.

It must also, in collaboration with the home childcare providers in its territory and the associations representing them, strive to enhance the quality of home childcare services and promote the training and professional development of home childcare providers.

“**40.1.** Subject to section 40.2, to be accredited as a home childcare coordinating office, the legal person must have a board of directors that meets the following requirements:

(1) it has at least five members;

(2) the majority of members are parents who are clients of a home childcare provider operating in the office’s assigned territory;

(3) one member is from the business sector or the institutional, social, education or community sector;

(4) no more than one member is a home childcare provider operating in the office's assigned territory;

(5) no member is related to another member, to a staff member of the legal person or to a home childcare provider operating in the office's assigned territory.

The following persons may not be members or directors of the legal person: day care centre permit holders and their directors and employees and any persons related to them.

The Minister may accredit as a coordinating office a legal person that meets the requirements of this section and section 43 and makes the proper application, or a legal person solicited by the Minister to assume such a role.

However, if the Minister considers that no legal person under consideration in a given territory meets the requirements of this section and section 43, the Minister may accredit any other non-profit legal person.

“40.2. If a childcare centre permit holder is accredited as a home childcare coordinating office, the permit holder must, within six months of being accredited, change the composition of the board of directors so that

(1) it has at least nine members;

(2) at least two thirds of the members are divided equally between parents who use the childcare provided by the childcare centre and parents who use the home childcare coordinated by the childcare centre; and

(3) no more than one member is a home childcare provider recognized by the childcare centre.”

79. Section 42 of the Act is replaced by the following sections:

“42. A home childcare coordinating office has the following functions in the territory assigned to it:

(1) to grant, renew, suspend or revoke the recognition of home childcare providers, according to the cases and conditions determined by law;

(2) to ensure that the home childcare providers it has recognized comply with the standards that apply to them by law;

(3) to distribute subsidized childcare spaces among recognized home childcare providers according to the childcare needs of parents and the instructions of the Minister;

(4) to determine, according to the cases and conditions determined by regulation, a parent's eligibility for payment of the contribution set by the Government under section 82;

(5) to administer, according to the Minister's instructions, the granting, payment, maintenance, suspension, reduction, withdrawal or recovery of subsidies to recognized home childcare providers, and see to the signing and management of agreements proposed by the Minister and to the management of the documents and information necessary for the administration of subsidies;

(6) to make information about home childcare services available to parents;

(7) to provide technical and pedagogical support on request; and

(8) to deal with complaints concerning recognized home childcare providers.

“42.1. A coordinating office and its directors and employees may not be prosecuted for an act or omission in good faith in the exercise of their functions.”

80. Section 43 of the Act is amended by replacing the part that precedes subparagraph 1 of the first paragraph by the following:

“43. In granting accreditation, the Minister is to consider, among other things, the following criteria:”.

81. Section 45 of the Act is replaced by the following section:

“45. Accreditation is granted or renewed for three years, or for a shorter period if the Minister considers it appropriate.”

82. Section 49 of the Act is amended by adding “, the terms of its accreditation or an instruction or directive given by the Minister” at the end of subparagraph 3 of the first paragraph.

83. Section 52 of the Act is amended by replacing “who, in return for payment, provides childcare in a private residence” by “who is an own-account self-employed worker who contracts with parents to provide childcare in a private residence, in return for payment,”.

84. Section 53 of the Act is amended by replacing “who, in return for payment, provides childcare in a private residence” in the first paragraph by “who is an own-account self-employed worker who contracts with parents to provide childcare in a private residence, in return for payment,”.

85. Section 54 of the Act is replaced by the following section:

“54. A recognized home childcare provider makes a commitment toward parents to provide educational childcare services to their children in accordance with the law and to manage his or her business in such a way as to ensure the children’s health, safety and well-being.

A recognized home childcare provider who by obligation or choice takes on an adult as an assistant must do so in accordance with the law.”

86. Section 56 of the Act is repealed.

87. Section 59 of the Act is replaced by the following section:

“59. A coordinating office must keep a register of the recognized home childcare providers in its territory and send a copy to the Minister.

The register must contain the name and contact information of each recognized home childcare provider along with, in each case, the date of recognition, the number of children to whom childcare is to be provided and the number of subsidized childcare spaces assigned.

The coordinating office must inform the Minister without delay of any changes in the information in the register, as they occur.

The Minister may, at any time, require a coordinating office to send an up-to-date copy of the register.”

88. Section 61 of the Act is amended by replacing “received” in the second paragraph by “granted”.

89. Section 62 of the Act is amended by replacing “received” in the second paragraph by “granted”.

90. Section 64 of the Act is amended by adding “and must be sent in the prescribed form” at the end.

91. Section 66 of the Act is amended by adding the following subparagraph at the end of the first paragraph:

“(6) if the board of directors of a childcare centre or coordinating office so requests or is unable to act.”

92. Section 83 of the Act is amended

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

“83. A subsidized childcare provider must provide educational childcare services according to the age group of the children and in accordance with the type of services and the period, duration and core hours prescribed by regulation.

Childcare services include the services determined by regulation as well as any organized activities, any materials and any other services provided to children while they are in childcare, unless specifically exempted by regulation.”;

(2) by replacing “The contribution” in the second paragraph by “The contribution referred to in the first paragraph of section 82”.

93. Section 86 of the Act is replaced by the following sections:

“86. A subsidized childcare provider may not request or receive, directly or indirectly,

(1) any contribution from a parent who has been exempted from paying it; or

(2) for services prescribed by regulation or provided for in a subsidy agreement, any contribution or additional fees other than those set under section 82 or 92.

Nor may a subsidized childcare provider request or receive, directly or indirectly, any administration, registration or management fees with respect to subsidized services, or any fees for putting a person on a waiting list to obtain a subsidized childcare space.

Moreover, a subsidized childcare provider may not make a child’s admission subject to the payment by the parent of a higher contribution than that set by regulation or of any amount in addition to the set contribution. Nor may a subsidized childcare provider refuse to admit a child because the parent refuses to pay such a contribution or amount.

Except to the extent provided by regulation, a subsidized childcare provider may not tolerate or permit a situation in which a child who occupies a subsidized childcare space is given additional goods or services for which any form of service or contribution is to be required directly or indirectly from the parent.

“86.1. No person may directly or indirectly induce a parent to pay more than the contribution set by regulation or to pay a contribution the parent is exempted from paying.”

94. Section 92 of the Act is amended by adding the following paragraphs:

“In such a subsidy agreement, the Minister may determine the form, content, required elements and any other mandatory clause of a childcare

agreement between the childcare provider and the parent of a child who occupies a subsidized childcare space, and may also determine the terms of renewal of such an agreement. However, the childcare agreement may not, when intended for a home childcare provider, contravene the provisions of a group agreement under the Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements, and amending various legislative provisions (2009, chapter 36).

The Minister may also determine terms for the provision of services and the amount of any fee or any other additional contribution that may be requested or received by a subsidized childcare provider for certain specific goods and services exempted by regulation or for any additional childcare services provided to a child who occupies a subsidized childcare space.”

95. Section 97 of the Act is amended by replacing subparagraph 7 of the first paragraph by the following subparagraph:

“(7) contravenes section 86 or 86.1; or”.

96. Section 103 of the Act is amended by striking out “subsidized”.

97. Section 106 of the Act is amended

(1) by inserting the following paragraph after paragraph 13:

“(13.1) set the ratio of staff to qualified staff present during the provision of childcare services to be respected by a childcare provider;”;

(2) by adding “or to a childcare provider” at the end of paragraph 18;

(3) by replacing “to be applied to” in paragraph 23 by “applicable to”;

(4) by inserting the following paragraphs after paragraph 24:

“(24.1) determine the goods and services that must be provided by a subsidized childcare provider in return for the contribution set by the Government;

“(24.2) determine the goods, activities and services for which the subsidized childcare provider may request or receive a payment beyond the set contribution;”;

(5) by inserting “and paid” after “how it is to be calculated” in paragraph 25;

(6) by inserting the following paragraph after paragraph 27:

“(27.1) determine the terms and conditions to be complied with by a childcare provider in the delivery of subsidized childcare;”;

(7) by replacing “the type and duration of childcare services to which” in paragraph 28 by “the type of services, and the period, duration and core hours to which”.

98. Section 108 of the Act is amended by inserting the following paragraph after the first paragraph:

“The Minister may also, in a subsidy agreement under section 92, set core hours other than those determined under paragraph 28 of section 106, if the Minister believes that such core hours are preferable given the childcare needs of the parents and the childcare services offered by other childcare providers in the territory served by the applicant for a permit or the childcare provider.”

99. Section 109 of the Act is amended by inserting “, section 86.1” after “section 78”.

100. The Act is amended by inserting the following division after Division II of Chapter XII:

“DIVISION II.1

“ADVISORY COMMITTEE

“124.1. The Minister may form an advisory committee to provide advice on all aspects of home childcare, gather pertinent information and report its observations and recommendations to the Minister.

Such a committee must be composed of representatives of the coordinating offices accredited by the Minister or representatives of associations of such coordinating offices.”

101. Division III of Chapter XII of the Act, comprising sections 125 to 132, is repealed.

EDUCATIONAL CHILDCARE REGULATION

102. Section 45 of the Educational Childcare Regulation, enacted by Order in Council 582-2006 (2006, G.O. 2, 2161), is amended by replacing “9, 40 or 158” in subparagraph 2 of the first paragraph by “40.1 or 40.2”.

103. Section 49 of the Regulation is amended by replacing “the list referred to” in the second paragraph by “the register referred to”.

CHAPTER VI**TRANSITIONAL PROVISIONS**

104. For the purpose of granting recognition to an association, the Commission des relations du travail, for each territory assigned under section 44 of the Educational Childcare Act (R.S.Q., chapter S-4.1.1), verifies, by means of a secret-ballot vote held according to the terms and conditions provided for in this section, the representativeness of the home childcare providers associations which, before 19 June 2009, filed a petition for certification under section 25 of the Labour Code (R.S.Q., chapter C-27) with respect to home childcare providers operating in that territory.

In each territory assigned under section 44 of the Educational Childcare Act, the following parties are on the ballot:

(1) any association which, before 18 December 2003, filed a petition for certification or obtained certification with respect to one or more home childcare providers recognized by a childcare centre and operating, on 19 June 2009, in that territory;

(2) any association which, on or after 18 December 2003, filed, with respect to home childcare providers operating in that territory, a petition for certification that is pending on 19 June 2009.

Only home childcare providers operating in a territory assigned under section 44 of the Educational Childcare Act on 19 June 2009 may be on the ballot for that territory.

If only one association is on the ballot, the Commission grants recognition to it if it obtains an absolute majority of votes of the home childcare providers entitled to vote in the territory concerned.

If two associations are on the ballot, the Commission recognizes the one that receives the most votes, provided they together obtain an absolute majority of votes of the home childcare providers entitled to vote in the territory concerned.

If more than two associations are on the ballot and they together obtain an absolute majority of votes of the home childcare providers entitled to vote in the territory concerned, without any one of them obtaining an absolute majority, the Commission orders a new secret-ballot vote, removing from the ballot the association that obtained the fewest votes.

On request, the Commission may resolve any difficulty arising from the application of this section, including one that may arise from the rule set out in section 11. To that end, it has all the powers provided for in section 59.

A secret-ballot vote is not required if, for a given territory, among the associations that qualify under the second paragraph, only one has a

membership comprising an absolute majority of home childcare providers. This determination is made on the date the petition for certification is filed. However, with regard to a petition filed before 18 December 2003, the Commission may order a secret-ballot vote to be held if it believes this is required to verify the representativeness of the association concerned. To this end, it takes into account, apart from the date of the petition, the number of home childcare providers who are members of the association on the day of filing of the petition in relation to the number of home childcare providers to whom this Act applies who are currently operating in the territory concerned, the number of home childcare providers who were members of the association but no longer provide childcare in that territory and any other factor it judges pertinent.

105. Subject to section 104, any certification granted to an association representing home childcare providers under the Labour Code, any pending petition for certification and any resulting recourse brought by an association or a home childcare provider before the Commission des relations du travail is without effect.

106. The Government may, by regulation made before 19 June 2010, enact any other transitional provision or measure for the administration of this Act.

Such a regulation is not subject to the publication requirement of section 8 of the Regulations Act (R.S.Q., chapter R-18.1) or to the requirement of section 17 of that Act as regards its date of coming into force.

However, if the regulation so provides, it may apply from a date not prior to 19 June 2009.

107. A regulation made before 19 June 2010 for the purposes of section 58 may have a shorter publication period than that required under section 11 of the Regulations Act, but not shorter than 20 days.

Such a regulation is not subject to the requirement of section 17 of that Act as regards its date of coming into force.

CHAPTER VII

FINAL PROVISIONS

108. The Act respecting labour standards (R.S.Q., chapter N-1.1) and the Act respecting occupational health and safety (R.S.Q., chapter S-2.1) do not apply to home childcare providers to whom this Act applies.

However, sections 40 to 48 of the Act respecting occupational health and safety apply until the coming into force of the first regulation made under section 58.

109. The Commission de l'équité salariale, established by the Pay Equity Act (R.S.Q., chapter E-12.001), may not receive a complaint from a home childcare provider to whom this Act applies.

110. The Minister of Families is responsible for the administration of this Act.

111. Sections 108 and 109 have effect as of 13 May 2009.

112. The provisions of this Act come into force on 19 June 2009, except sections 30 to 48, 56 and 57, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 37

AN ACT TO AMEND THE LOBBYING TRANSPARENCY AND ETHICS ACT

Bill 62

Introduced by Mr. Jacques P. Dupuis, Government House Leader and Minister responsible for the Reform of Democratic Institutions

Introduced 18 June 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force : 19 June 2009

Legislation amended :

Lobbying Transparency and Ethics Act (R.S.Q., chapter T-11.011)

Explanatory notes

This Act provides for the designation of a person to act temporarily as Lobbyists Commissioner if the Lobbyists Commissioner ceases to act or is unable to act.



Chapter 37

AN ACT TO AMEND THE LOBBYING TRANSPARENCY AND ETHICS ACT

[Assented to 19 June 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Lobbying Transparency and Ethics Act (R.S.Q., chapter T-11.011) is amended by inserting the following section after section 34:

“34.1. If the Lobbyists Commissioner ceases to act or is unable to act, the President of the National Assembly, after consulting with the Leaders of the authorized parties that are represented in the National Assembly and any independent Members of the Assembly, may designate, from among the personnel of a body whose members are appointed by a two-thirds majority of the Members of the Assembly or from among the personnel of a person designated by a two-thirds majority of the Members of the Assembly to perform duties that come under the Assembly, a person to act as Lobbyists Commissioner for a period not exceeding six months. The Government determines the designated person’s additional salary and allowances.”

2. This Act comes into force on 19 June 2009.

2009, chapter 38

AN ACT TO AMEND THE BALANCED BUDGET ACT AND VARIOUS LEGISLATIVE PROVISIONS CONCERNING THE IMPLEMENTATION OF THE ACCOUNTING REFORM

Bill 40

Introduced by Mr. Raymond Bachand, Minister of Finance

Introduced 13 May 2009

Passed in principle 10 June 2009

Passed 18 September 2009

Assented to 21 September 2009

Coming into force: 21 September 2009

Legislation amended:

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

Public Administration Act (R.S.Q., chapter A-6.01)

General and Vocational Colleges Act (R.S.Q., chapter C-29)

Balanced Budget Act (R.S.Q., chapter E-12.00001)

Education Act (R.S.Q., chapter I-13.3)

Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01)

Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1)

Act respecting the Université du Québec (R.S.Q., chapter U-1)

Legislation repealed:

Act to establish a budgetary surplus reserve fund (R.S.Q., chapter R-25.1)

Explanatory notes

This Act amends the Balanced Budget Act and repeals the Act to establish a budgetary surplus reserve fund in order to create a stabilization reserve fund that will facilitate the Government's multi-year budget planning. It provides that the reserve fund is to be used to maintain a balanced budget and establishes rules for calculating the budgetary balance for a fiscal year.

The Act allows the Government to use the stabilization reserve fund to pay certain sums into the Generations Fund. It provides that the accumulated surplus is zero at 1 April 2006. It specifies the amount of the surplus appropriated to the stabilization reserve fund since 24 May 2007.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act suspends temporarily the effect of certain provisions of the Balanced Budget Act and enables the Minister to present objectives for decreasing budgetary deficits. It establishes the manner in which the Minister is to account for the achievement of those objectives.

The Act provides for the implementation of the accounting reform with respect to the full consolidation of financial information from bodies in the health and social services network and the education network with that of the Government. The Act includes provisions that enable the Minister to collect the information needed for the preparation of the Government's public accounts and financial forecasts.

In addition, the Act enables the Minister of Finance to enter into certain transactions to foster the sound and efficient management of a body's financial business. It provides for the establishment of accounting policies applicable to certain bodies.

The Act also modifies the rules concerning the publication of public accounts and their tabling in the National Assembly.

It also includes provisions to avoid any negative impact on the Government's budget estimates caused by changes to a body's budget.

Lastly, the Act includes consequential and transitional provisions.



Chapter 38

AN ACT TO AMEND THE BALANCED BUDGET ACT AND VARIOUS LEGISLATIVE PROVISIONS CONCERNING THE IMPLEMENTATION OF THE ACCOUNTING REFORM

[Assented to 21 September 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

BALANCED BUDGET ACT

1. Section 2 of the Balanced Budget Act (R.S.Q., chapter E-12.00001) is replaced by the following sections:

“2. The budget balance for a fiscal year is the difference between the revenue and the expenditure established in accordance with the Government’s accounting policies.

It does not include

(1) the revenue or the expenditure recorded in the Generations Fund established by the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1);

(2) the amounts relating to the application by a government enterprise of a new Canadian Institute of Chartered Accountants standard during a period prior to the changeover date proposed by the Institute.

“2.1. The budget balance for a fiscal year is determined taking into account the accounting entries made directly in the accumulated deficit figures appearing in the Government’s financial statements, if they are a consequence of the retroactive effect, from a date subsequent to 31 March 2006, of the correction of an error or change made during that fiscal year to the accounting policies of the Government or one of its enterprises.

However, the budget balance does not include the accounting entries made directly in the accumulated deficit figures because of

(1) the retroactive effect of a new Canadian Institute of Chartered Accountants standard, for the years preceding the changeover year proposed by the Institute; or

(2) the accounting changes resulting from the 2006-2007 accounting reform and appearing in the public accounts.”

2. The Act is amended by inserting the following sections after section 5:

“5.1. A stabilization reserve fund is established to facilitate the Government’s multi-year budget planning and the subsidiary payment of sums into the Generations Fund in accordance with the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

“5.2. The sums corresponding to the surplus for each fiscal year are appropriated to the stabilization reserve fund.

A surplus is the amount of a budget balance that is greater than zero.

“5.3. The stabilization reserve fund is used to maintain a balanced budget; its balance is reduced by the amount needed to achieve that objective.

“5.4. The balance of the stabilization reserve fund is reduced by the sums paid into the Generations Fund under section 4.1 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

“5.5. The balance of the stabilization reserve fund is adjusted on the basis of the recorded financial results for a fiscal year.

The balance of the stabilization reserve fund may not be a negative amount.”

3. The Act is amended by inserting the following sections after section 6:

“6.1. The Government incurs a budgetary deficit if it has a budgetary balance that remains negative even after being increased by the entire balance of the stabilization reserve fund.

“6.2. The Government achieves a balanced budget if the budgetary balance is zero or positive.”

4. Section 7 of the Act is amended by replacing “9” by “10”.

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

“7.1. Sections 6 and 7, which prohibit an actual or estimated budgetary deficit, do not apply from 19 March 2009 until the end of the period determined by the Minister under section 7.2.

Sections 8 and 10 to 13, which provide measures to offset overruns, do not apply from 19 March 2009 until the first day of the period determined by the Minister under section 7.2.

“7.2. In order to achieve a balanced budget, the Minister shall present, in a Budget Speech not later than the Budget Speech for the fiscal year 2011-2012, objectives for decreasing budgetary deficits for each of the fiscal years in the period the Minister determines.

The objectives are to apply from the first day of the fiscal year of the budget in which they are presented.

“7.3. For the fiscal year 2013-2014, the revenue and expenditures established in accordance with the Government’s accounting policies must be balanced.

For that fiscal year, only the deficit recorded in the Government’s financial statements must be offset as if it were an overrun under section 7.5.

“7.4. The Minister shall report to the National Assembly on the achievement of the objectives for decreasing budgetary deficits in the Budget Speech for the fiscal year following each of the fiscal years for which such an objective is established.

“7.5. An overrun is a budgetary deficit or, if applicable, the sums lacking for the achievement of the budgetary deficit objective for a fiscal year in the period determined by the Minister under section 7.2.

However, if an offsetting financial plan is applied, only the sums lacking for the achievement of the budgetary objectives set out in that plan constitute an overrun.”

6. Section 8 of the Act is amended by adding the following paragraph at the end:

“If the overrun is recorded for a fiscal year in the period determined by the Minister under section 7.2, the Government, in order to offset that overrun, must achieve the budgetary deficit objective for the subsequent fiscal year or, if applicable, the balanced budget objective, adjusted by the amount of that overrun.”

7. Section 9 of the Act is repealed.

8. Section 13 of the Act is amended by replacing “must achieve an equivalent surplus in the next fiscal year” by “; in order to offset that overrun, must achieve the budgetary objective set for the subsequent fiscal year, adjusted by the amount of that overrun”.

9. Section 14 of the Act is replaced by the following section:

“**14.** No sum corresponding to a surplus may be appropriated to the stabilization reserve fund if achieving that surplus is necessary to offset an overrun.”

10. Section 15 of the Act is amended by replacing the first paragraph by the following paragraph:

“**15.** The Minister shall report to the National Assembly, in the Budget Speech, on

(1) the objectives of this Act, their achievement and any variance recorded; and

(2) the operations of the stabilization reserve fund.”

FINANCIAL ADMINISTRATION ACT

11. Section 16 of the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting “the financial business of a body within the meaning of paragraph 2 of section 77,” after “consolidated revenue fund,” at the beginning of the first paragraph.

12. Section 87 of the Act is replaced by the following section:

“**87.** The Minister shall table the public accounts in the National Assembly not later than 31 December following the close of the fiscal year.

If the Assembly is not sitting, the Minister may distribute the public accounts by any means the Minister deems appropriate before their tabling in the Assembly; in such case, the Minister shall table the public accounts in the Assembly within 15 days of resumption.”

13. Section 89 of the Act is amended by replacing “or for a government enterprise” in the first paragraph by “, a government enterprise or a body, other than a government body, designated by the Minister of Finance”.

14. Section 90 of the Act is replaced by the following section:

“**90.** The minister responsible for a body or an enterprise referred to in section 89 shall forward to the Minister of Finance any budget or budget estimates that Minister requests.

Any amendment made to those documents in the course of a fiscal year that may have an impact on the Government’s financial forecasts must be forwarded immediately to the Minister of Finance.

If the Minister of Finance deems, after consultation with the chair of the Conseil du trésor, that such an amendment has a negative impact on the Government's financial forecasts, the minister responsible for the body or the enterprise shall, with the Government's approval, draw up and implement measures to remedy the situation."

PUBLIC ADMINISTRATION ACT

15. Section 73 of the Public Administration Act (R.S.Q., chapter A-6.01) is amended by adding the following paragraph at the end:

"The Conseil du trésor may also adopt accounting policies for any body designated under section 89 of the Financial Administration Act (chapter A-6.001). The minister responsible for the body shall see to the application of the accounting policies."

GENERAL AND VOCATIONAL COLLEGES ACT

16. Section 26.1 of the General and Vocational Colleges Act (R.S.Q., chapter C-29) is amended by adding the following sentence at the end of the first paragraph: "The college must also adopt and forward to the Minister any budget estimates the Minister requests."

17. Section 60 of the Act is amended by adding the following sentence at the end of the first paragraph: "The governing board shall forward to the regional college any other budget estimates the college requests."

EDUCATION ACT

18. Section 277 of the Education Act (R.S.Q., chapter I-13.3) is amended by adding the following sentence at the end of the first paragraph: "The school board shall also adopt and transmit to the Minister any budget estimates the Minister requests."

19. Section 280 of the Act is repealed.

20. Section 445 of the Act is amended by inserting the following sentence after the first sentence: "The Comité shall also adopt and transmit to the Minister any budget estimates the Minister requests."

ACT RESPECTING THE MINISTÈRE DES FINANCES

21. Section 4 of the Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01) is amended by inserting ", including those designated under section 89 of the Financial Administration Act (chapter A-6.001)" after "departments and bodies" in paragraph 8.

22. Section 22 of the Act is amended by replacing “of the government departments, bodies and enterprises” in the first paragraph by “of the government departments, bodies and enterprises referred to in section 21 and the bodies designated under section 89 of the Financial Administration Act (chapter A-6.001)”.

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

23. Section 3 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1) is amended by inserting the following subparagraph after subparagraph 5 of the first paragraph:

“(5.1) the sums paid into it under sections 4 and 4.1;”.

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

“**4.1.** Subject to section 6 of the Balanced Budget Act (chapter E-12.00001), the Government may, on the conditions it determines and on the recommendation of the Minister, use the stabilization reserve fund established by that Act to pay sums into the Fund. The sums are taken out of the consolidated revenue fund.”

ACT TO ESTABLISH A BUDGETARY SURPLUS RESERVE FUND

25. The Act to establish a budgetary surplus reserve fund (R.S.Q., chapter R-25.1) is repealed.

ACT RESPECTING THE UNIVERSITÉ DU QUÉBEC

26. Section 23 of the Act respecting the Université du Québec (R.S.Q., chapter U-1) is amended by replacing the last sentence by the following sentence: “The University shall transmit to the Minister any budgetary estimates or five-year investment plans for the University, constituent universities, research institutes or superior schools requested by the Minister.”

27. The Act is amended by inserting the following section after section 23:

“**23.1.** The University shall transmit interim reports on its financial position to the Minister, on the dates and in the form the Minister determines; the reports are to contain those of the constituent universities, research institutes and superior schools.”

28. Section 44 of the Act is amended by replacing the second sentence by the following sentence: “Constituent universities must submit to the Université du Québec any budgetary estimates and five-year investment plans requested by the Board of Governors.”

29. The Act is amended by inserting the following section after section 44:

“**44.1.** Every constituent university shall submit interim reports on its financial position to the Université du Québec, on the dates and in the form determined by the Board of Governors. The reports of a constituent university form part of the reports of the Université du Québec.”

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

30. On the joint recommendation of the Minister of Finance and the chair of the Conseil du trésor, the Government may

(1) for the fiscal year 2009-2010, take out of the consolidated revenue fund a sum of \$6,645,000,000 to cover, on the conditions it determines, the payment of the expenditure entered in the net debt at 1 April 2008 and appearing in Schedule I and the sums needed, in the course of that fiscal year and the subsequent fiscal years, to cover any revision of that expenditure;

(2) establish each year and on the conditions it determines the extent to which the balance of the appropriations referred to in paragraph 1 will not lapse.

31. The accrued amount of the surplus referred to in the Balanced Budget Act (R.S.Q., chapter E-12.00001) is set at zero at 1 April 2006.

32. The surplus appropriated to the budgetary reserve fund established by the Act to establish a budgetary surplus reserve fund (R.S.Q., chapter R-25.1) in the budget speeches of 24 May 2007, 13 March 2008 and 19 March 2009, in the amount of \$2,501,000,000, is deemed appropriated to the stabilization reserve fund by section 5.2 of the Balanced Budget Act, as amended by this Act.

In addition, a sum of \$109,000,000, corresponding to the difference between the surplus recorded and the surplus anticipated for the fiscal year 2006-2007, is appropriated to the stabilization reserve fund.

The same applies to the revenue earned on the sums referred to in the first paragraph.

33. The sums taken out of the consolidated revenue fund and paid into the Generations Fund before 21 September 2009 that reduced the balance of the budgetary reserve fund established by the Act to establish a budgetary surplus reserve fund are deemed to have been paid into the Generations Fund in accordance with section 4.1 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1), enacted by section 24 of this Act.

34. Sections 1 to 4, 6, 8, 25 and 31 have effect from 1 April 2006. Sections 23 and 24 have effect from 1 January 2007.

35. This Act comes into force on 21 September 2009.

SCHEDULE I
(Section 30)

EXPENDITURE ENTERED IN THE NET DEBT ON 1 APRIL 2008

EDUCATION, RECREATION AND SPORTS

PROGRAM 4

Pre-school, primary and secondary education	2,262,000,000.00
---	------------------

PROGRAM 5

Higher education	631,000,000.00
	<hr/>
	2,893,000,000.00

HEALTH AND SOCIAL SERVICES

PROGRAM 2

Regional operations	3,752,000,000.00
	<hr/>
	3,752,000,000.00

6,645,000,000.00

2009, chapter 39

AN ACT TO ESTABLISH AN EARLY CHILDHOOD DEVELOPMENT FUND AND TO AMEND THE ACT TO ESTABLISH THE FUND FOR THE PROMOTION OF A HEALTHY LIFESTYLE

Bill 7

Introduced by Mr. Tony Tomassi, Minister of Families

Introduced 11 March 2009

Passed in principle 4 June 2009

Passed 24 September 2009

Assented to 30 September 2009

Coming into force: 30 September 2009

Legislation amended:

Act to establish the Fund for the promotion of a healthy lifestyle (R.S.Q., chapter F-4.0021)

Explanatory notes

This Act establishes an early childhood development fund. The purpose of the fund is to support the overall development of children five years of age and under living in poverty.

The fund will be dedicated to the financing of activities, projects and initiatives that foster, as early as possible, the overall development of the children, targeting not only their physical development but also their psychological, cognitive, language, social and emotional development, with due recognition for the primary role the parents play. The fund will also be used to finance activities, projects and initiatives that support the parents from pregnancy onwards by providing them with the tools most likely to contribute to the development of their children, and that support innovation and the acquisition and transfer of knowledge in the area of early childhood development.

The Act also provides for the constitution and management of the fund and sets certain rules applicable to the Société de gestion du fonds pour le développement des jeunes enfants.



Chapter 39

AN ACT TO ESTABLISH AN EARLY CHILDHOOD DEVELOPMENT FUND AND TO AMEND THE ACT TO ESTABLISH THE FUND FOR THE PROMOTION OF A HEALTHY LIFESTYLE

[Assented to 30 September 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. An early childhood development fund is established at the Ministère de la Famille et des Aînés.

The purpose of the fund is to contribute to the achievement of the mission of the Minister of Families by supporting the overall development of children five years of age and under living in poverty, in order to promote their successful entry into the school system and the continuation of their schooling.

2. The fund is dedicated to the financing of activities, projects and initiatives that

(1) foster, as early as possible, the overall development of the children, targeting not only their physical development but also their psychological, cognitive, language, social and emotional development, with due recognition for the primary role the parents play;

(2) support the parents from pregnancy onwards by providing them with the tools most likely to contribute to such development; and

(3) support innovation and the acquisition and transfer of knowledge in the area of early childhood development.

Only activities, projects and initiatives that do not come under regular programs established or approved by the Government may be financed by the fund.

3. 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.

4. The fund is made up of

(1) the sums paid into it by the Minister of Revenue under section 6;

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

(3) the gifts, legacies and other contributions paid into it to further the achievement of the purpose of the fund;

(4) the sums paid into it by the Minister of Finance under sections 7 and 8; and

(5) the interest earned on bank balances in proportion to the sums referred to in paragraphs 1 and 3.

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

The Minister of Families keeps the books of account of the fund and records the financial commitments chargeable to it. The Minister also ensures that the commitments and the payments arising from them do not exceed the available balances and are consistent with them.

The particulars of the management of the fund are determined by the Conseil du trésor.

6. 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 \$15,000,000 per year.

7. 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.

Conversely, subject to the conditions determined by the Minister of Finance, that minister may 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.

Any sum advanced to a fund is repayable out of that fund.

8. The Minister of Families, as manager of the fund, may borrow sums from the Minister of Finance out of the financing fund of the Ministère des Finances.

9. The sums required for the following purposes are taken out of the fund:

(1) the payment of subsidies or contributions by the Minister of Families to the Société de gestion du fonds pour le développement des jeunes enfants or any other body for the purposes set out in sections 1 and 2;

(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; and

(3) the payment of any expense necessary for carrying out the functions entrusted to the Minister of Families by this Act.

The Government determines how and on what terms payments are to be made to the Société de gestion du fonds pour le développement des jeunes enfants or any other body.

10. The Société de gestion du fonds pour le développement des jeunes enfants is a non-profit legal person whose board of directors includes an equal number of women and men, for a total of 10 members, as follows:

(1) four members from among persons proposed as candidates by the Minister of Families;

(2) four members from among persons proposed as candidates by the Fondation Lucie et André Chagnon; and

(3) two members from among persons proposed jointly as candidates by the Minister of Families and the Fondation Lucie et André Chagnon.

The members referred to in subparagraph 3 of the first paragraph may not, in the three years preceding their election, have had a contractual or employment relationship with the Government, the Fondation Lucie et André Chagnon or the recipient of a subsidy or funding granted by the Société.

The chair of the Société's board of directors is a member proposed by the Minister of Families from among those referred to in subparagraph 1 of the first paragraph. In the case of a tie vote, the chair has a casting vote, except if the vote concerns the appointment of the Société's chief executive officer.

The Société's chief executive officer is appointed from among the persons proposed jointly by the Minister of Families and the Fondation Lucie et André Chagnon.

11. The Société de gestion du fonds pour le développement des jeunes enfants is not a government agency or enterprise within the meaning of the Auditor General Act (R.S.Q., chapter V-5.01).

However, the Auditor General has, with respect to the Société, the competence and powers conferred by section 30.2 of the Auditor General Act and, with respect to the auditor of the Société's books and accounts, the competence and powers conferred by section 32 of that Act. The Auditor General also has

the powers set out in section 30 of that Act with respect to any recipient of a subsidy or funding granted by the Société and, in all cases, enjoys the immunity attached to the Auditor General's activities under that Act.

12. The Société de gestion du fonds pour le développement des jeunes enfants may form a relevance and monitoring committee to advise the Société in assessing the activities, projects and initiatives that may be financed.

If a relevance and monitoring committee is formed, it must be made up of an odd number of members but not more than nine, including two members of the Société's board of directors. The committee members are chosen taking into consideration the expertise and experience profiles determined by the Société's board of directors.

The Société must also establish a code of ethics and professional conduct applicable to the members of the board of directors, the members of the relevance and monitoring committee, if such a committee is formed, and the Société's officers and personnel.

13. 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.

14. 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 early childhood development fund the sums required for the execution of a judgment against the State that has become *res judicata*.

15. The fiscal year of the fund ends on 31 March.

16. For every fiscal year, the Minister of Families tables a report in the National Assembly on the activities of the fund and of the Société de gestion du fonds pour le développement des jeunes enfants or any other body to which the Minister pays subsidies or contributions for the purposes set out in sections 1 and 2. The report must include a list of the activities, projects and initiatives financed and highlight any amendments made to the partnership memorandum of agreement between the Minister of Families and the Fondation Lucie et André Chagnon. The report is examined by the competent committee of the National Assembly every three years.

Moreover, in the tenth report, the Minister of Families must assess all the activities of the fund and express an opinion on the relevance of maintaining or reviewing the fund's financing. The tenth report must also be examined by the committee referred to in the first paragraph.

AMENDING PROVISIONS

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

17. The Act to establish the Fund for the promotion of a healthy lifestyle (R.S.Q., chapter F-4.0021) is amended by inserting the following headings before section 1:

“CHAPTER I

“FUND FOR THE PROMOTION OF A HEALTHY LIFESTYLE”.

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

“8.1. The Société de gestion du Fonds pour la promotion des saines habitudes de vie is not a government agency or enterprise within the meaning of the Auditor General Act (chapter V-5.01).

However, the Auditor General has, with respect to the Société, the competence and powers conferred by section 30.2 of the Auditor General Act and, with respect to the auditor of the Société’s books and accounts, the competence and powers conferred by section 32 of that Act. The Auditor General also has the powers set out in section 30 of that Act with respect to any recipient of a subsidy or funding granted by the Société and, in all cases, enjoys the immunity attached to the Auditor General’s activities under that Act.”

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

“CHAPTER II

“OTHER PARTNERSHIPS

“12.1. A non-profit legal person whose board of directors is composed mainly and in equal numbers of persons proposed as candidates by the Fondation Lucie et André Chagnon and persons proposed as candidates by the Government or a Minister is not a government agency or enterprise within the meaning of the Auditor General Act (chapter V-5.01).

However, the Auditor General has, with respect to such a legal person, the competence and powers conferred by section 30.2 of the Auditor General Act and, with respect to the auditor of the legal person’s books and accounts, the competence and powers conferred by section 32 of that Act. The Auditor General also has the powers set out in section 30 of that Act with respect to any recipient of a subsidy or funding granted by the legal person and, in all cases, enjoys the immunity attached to the Auditor General’s activities under that Act.

In addition, the Minister responsible designated under section 13 must notify the Auditor General in writing of the existence of the legal person not later than the thirtieth day after the making of a partnership agreement between the Minister and the Fondation Lucie et André Chagnon.

“CHAPTER III**“MISCELLANEOUS AND FINAL PROVISIONS”.**

20. Section 13 of the Act is amended by inserting the following after “Act”:
“, except section 12.1, the administration of which falls under the responsibility of the Minister or Ministers designated by the Government”.

MISCELLANEOUS AND FINAL PROVISIONS

21. The Minister of Families is responsible for the administration of this Act.

22. 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 2019.

Any sum remaining in the fund on the date section 1 ceases to have effect is paid into the consolidated revenue fund and appropriated, in the manner established by the Government, to the funding of such complementary measures consistent with the purpose of the early childhood development fund as are determined by the Government.

23. This Act comes into force on 30 September 2009.

2009, chapter 40

AN ACT RESPECTING THE COMPILATION OF QUÉBEC LAWS AND REGULATIONS

Bill 18

Introduced by Madam Kathleen Weil, Minister of Justice

Introduced 17 March 2009

Passed in principle 9 April 2009

Passed 30 September 2009

Assented to 6 October 2009

Coming into force: 1 January 2010

Legislation amended:

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

Legislation replaced:

Act respecting the consolidation of the statutes and regulations (R.S.Q., chapter R-3)

Explanatory notes

This Act institutes the Compilation of Québec Laws and Regulations and provides for its publication in an official technological version. It gives the Minister of Justice the power to determine which laws and regulations are to be included in the compilation, and requires the Minister to ensure that the compilation is regularly updated. The Minister is also granted the power, in certain circumstances, to initiate a full consolidation of the laws and regulations or a partial consolidation involving specific texts.

The Act specifies the powers that the Minister may exercise in the course of updating or consolidation activities. It requires the Minister to report annually to the National Assembly on updating and consolidating operations; the National Assembly may make recommendations, give general directions on the matter or request that the Minister reconsider a decision concerning the updating of laws or a consolidation.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act makes publication by the Québec Official Publisher the sole requisite for the enactment and coming into force of updates. It also provides that published updates and consolidations must include documents which explain the nature and scope of the operations carried out.

Finally, the Act recognizes the official status of any edition produced by the Québec Official Publisher from documents it receives from the Minister.



Chapter 40

AN ACT RESPECTING THE COMPILATION OF QUÉBEC LAWS AND REGULATIONS

[Assented to 6 October 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

COMPILATION OF QUÉBEC LAWS AND REGULATIONS AND UPDATING

1. The Compilation of Québec Laws and Regulations brings together the laws and regulations in force that are of a general and permanent nature, as well as those that, although not of a general and permanent nature, are nonetheless in regular use.

The compilation is updated regularly and made available to the public as an official publication.

2. The Minister of Justice determines which laws and regulations are of such a nature as to justify their inclusion in the compilation and provides for their regular updating.

The Minister formulates a policy setting out rules for the inclusion, identification, classification and citation of laws and regulations, particulars for the preparation of information notes, rules for the preservation of the historical record of updated provisions or the removal of certain texts and directions as to the frequency of updates; the Minister may also give instructions on any other subject relating to updating activities.

Such a policy must be published as a notice in the *Gazette officielle du Québec* and included in the compilation.

3. Updating the compilation consists in incorporating into the text of the laws and regulations the repeals, replacements, additions and other amendments that are in force among those made by Parliament, the Government or another competent regulatory authority; it also involves removing expired provisions and provisions whose purpose has been achieved, while ensuring the compilation's overall consistency.

Updating includes the power to proceed with the following operations, without changing the substance of any text:

- (1) making such alterations as are necessary to ensure terminological uniformity and a high quality of language, particularly with regard to grammar;
- (2) correcting obvious errors of reference, data-entry and transcription, and errors of a similar nature;
- (3) eliminating needless repetition, and clarifying phrases by means of references;
- (4) if the intended meaning is otherwise clear, making minor corrections with a view to reconciling, among other things, the French and English versions; and
- (5) updating amounts, rates and other figures whose indexation according to a predetermined index is expressly provided for in the law or regulation in which they appear.

4. Updates of the compilation become official as soon as they are published on an information technology-based medium by the Québec Official Publisher, and come into force on the date set in that publication.

Published updates must include an information note explaining the nature and scope of the updating operations carried out. The note must be posted on the website of the Québec Official Publisher at least five days prior to publication of the updated compilation.

5. As of the date they come into force, updates replace earlier provisions of the concerned laws and regulations by new provisions. If the new provisions differ from the earlier provisions, the new provisions prevail for events occurring on or after the date on which the update comes into force, and the former provisions, for events occurring before that date.

DIVISION II

PUBLICATION AND DISSEMINATION OF COMPILATION OF QUÉBEC LAWS AND REGULATIONS

6. In accordance with a publishing agreement entered into with the Minister and on the basis of the documents provided by the Minister, the Québec Official Publisher publishes and disseminates the compilation. The publishing agreement may provide for the use of any process or tool that facilitates access to the laws and regulations, makes them easier to read or understand, or helps preserve earlier versions.

The Québec Official Publisher and the Minister may also agree with a third party to include in the compilation data held by that party, provided the integrity of the data is assured.

7. Publication of the compilation, or of any extract from it, by the Québec Official Publisher, whatever the medium used, confers official status on the texts.

The Québec Official Publisher may also develop and publish any derivative edition it considers conducive to disseminating the laws and regulations included in the compilation.

Hard copies of extracts from the compilation may be obtained from the Québec Official Publisher in accordance with the terms and conditions prescribed under the Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1).

8. Once every year, a copy of the Compilation of Québec Laws and Regulations in force on 1 April is filed for archival purposes with the office of the Secretary General of the National Assembly and with Bibliothèque et Archives nationales du Québec.

9. Government departments and bodies that provide public access to the laws and regulations they administer must only use texts taken from the official versions published by the Québec Official Publisher, unless otherwise authorized by the Minister of Justice and the Québec Official Publisher.

DIVISION III

CONSOLIDATION OF TEXTS IN COMPILATION OF QUÉBEC LAWS AND REGULATIONS

10. The Minister may initiate a full or partial consolidation of the laws and regulations when necessary to ensure consistency or to prevent or correct a serious problem of accessibility or intelligibility.

The Minister's decision to carry out a full consolidation or a consolidation by subject or sector of activity of the laws and regulations the Minister determines, together with any necessary instructions concerning such operations, must be published as a notice in the *Gazette officielle du Québec*.

11. Consolidation involves no change to the substance of the texts. It may entail, among other things, the reordering of texts, the revision of law and regulation titles, text divisions and text numbering, the simplification of the organization of the texts, the incorporation of provisions of one text into another or the regrouping of texts in some useful way.

As of its coming into force, a consolidation operates to repeal earlier provisions of the laws and regulations that have been consolidated.

12. Laws and regulations that have been consolidated are enacted, as consolidated texts, by a Government order made on the basis of a summary of the consolidation, and come into force on the date set in the order. Unless the

consolidation is limited to regulations, a copy of the consolidated texts is delivered to the Lieutenant Governor for certification and signature, then deposited in the office of the Secretary-General of the National Assembly.

The Government order and the summary must be published in the *Gazette officielle du Québec* at least 15 days before the date set for the coming into force of the consolidated texts, and included in the compilation when the first update following the coming into force of the consolidated texts is made.

DIVISION IV

ANNUAL REPORT AND NATIONAL ASSEMBLY'S OVERSIGHT ROLE

13. Under a separate heading in the annual report tabled in the National Assembly under the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19), the Minister must report on activities carried out with regard to the updating of laws and regulations and, if applicable, with regard to their consolidation.

The competent committee of the National Assembly examines the report within 60 days after its being tabled in the Assembly. The committee may make the recommendations it believes appropriate with regard to those activities, give general directions concerning them or request that the Minister reconsider a decision made with regard to the updating of laws or a consolidation.

DIVISION V

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

14. The Minister of Justice is responsible for the administration of this Act.

15. This Act replaces the Act respecting the consolidation of the statutes and regulations (R.S.Q., chapter R-3).

16. Section 41 of the Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1) is amended

(1) by replacing the part before paragraph 1 by “The Official Publisher publishes or commissions the publishing of”;

(2) by striking out “print or” in paragraph 3.

17. The laws published by the Québec Official Publisher on its website, including the Civil Code and the Act respecting the implementation of the Civil Code, are the laws of the compilation and have official status as of 1 January 2010.

Within 24 months following that date, the Minister is to review the administrative version of all regulations, published on that website, with a view to identifying those which, in the Minister's opinion, are of such a nature as to justify their inclusion in the compilation, and to carrying out any updating and consolidation activities the Minister judges appropriate. All regulations published on that website on 1 January 2012 have official status as of that date; the Minister may, however, before that date, indicate upon the publication of certain regulations that they have been revised and that they have official status as of the date of that publication.

A regulation which, prior to being revised, should have been published in French and English but was not so published in an adequate manner is deemed to have been so published on publication of its revised text in French and English.

18. This Act comes into force on 1 January 2010.

2009, chapter 41

AN ACT RESPECTING THE GOVERNANCE OF THE RÉGIE DES RENTES DU QUÉBEC AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

Bill 22

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

Introduced 17 March 2009

Passed in principle 14 May 2009

Passed 6 October 2009

Assented to 8 October 2009

Coming into force: 8 October 2009, except section 5, which comes into force on 1 April 2010, and paragraph 1 of section 6, which comes into force on 1 July 2010

Legislation amended:

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

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

Supplemental Pension Plans Act (R.S.Q., chapter R-15.1)

Explanatory notes

The purpose of this Act is to make the Régie des rentes du Québec subject to the Act respecting the governance of state-owned enterprises and to introduce new governance rules into its constituting act, in particular as regards the composition and operation of its board of directors.

The Act stipulates that the board of directors will consist of 15 members, at least two thirds of whom must qualify as independent directors. It distinguishes between the functions of the chair of the board of directors and those of the president and chief executive officer, and prescribes new rules for appointing board members. The Act also establishes an investment policy committee and a citizen service committee, in addition to the committees listed in section 19 of the Act respecting the governance of state-owned enterprises.

The Régie des rentes du Québec will also be subject to new rules concerning the disclosure and publication of information.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act changes the date on which the Board's fiscal year ends as well as the date on which its activities report for the preceding fiscal year must be submitted to the Minister.

Lastly, the Act contains transitional provisions.



Chapter 41

AN ACT RESPECTING THE GOVERNANCE OF THE RÉGIE DES RENTES DU QUÉBEC AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

[Assented to 8 October 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE QUÉBEC PENSION PLAN

1. The Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by replacing sections 14 to 23.4 by the following sections:

“**14.** The Board is administered by a board of directors consisting of 15 members, including the chair and the president and chief executive officer.

“**15.** 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 of directors, after consultation with bodies that the Minister responsible for the administration of this Act considers representative of the business sector, labour, the socio-economic sector and retired persons.

These members are appointed for a term of up to four years.

“**16.** The Government shall appoint the chair of the board of directors for a term of up to five years.

“**17.** 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.

If the board of directors does not recommend a candidate for the position of president and chief executive officer within a reasonable time, the Government may appoint the president and chief executive officer after notifying the members of the board of directors.

The president and chief executive officer is appointed for a term of up to five years.

“18. On the expiry of their term, members of the board of directors shall remain in office until they are replaced or reappointed.

“19. A vacancy on the board of directors is filled in accordance with the rules of appointment to the board.

Non-attendance at a number of meetings of the board of directors determined by the Board’s internal by-laws constitutes a vacancy in the cases and circumstances specified in the by-laws.

“20. If the president and chief executive officer is absent or unable to act, the board of directors may designate a vice-president to exercise the functions of that position.

“21. 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 that may be determined by the Government.

They are, however, entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

“22. The board of directors shall establish an investment policy committee and a citizen service committee in addition to the governance and ethics committee, audit committee and human resources committee prescribed by section 19 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).

“23. The functions of the investment policy committee include

(1) formulating and submitting to the board of directors a policy for investing the sums deposited with the Caisse de dépôt et placement du Québec under this Act;

(2) making recommendations on the investment policy to the board of directors; and

(3) reporting to the board of directors on the implementation of the investment policy by the Caisse de dépôt et placement du Québec, the yield of the sums deposited and any other issue concerning the investment policy.

“23.1. The functions of the citizen service committee include formulating policy directions for services to citizens, submitting them to the board of directors and following up on them.

“23.2. The rules relating to the quorum at meetings of the board of directors and meetings of its committees are determined by the Board’s internal by-law.

“23.3. The president and chief executive officer is assisted by one or more vice-presidents appointed by the Government.

The vice-presidents are appointed for a term of up to five years.

On the expiry of their term, the vice-presidents shall remain in office until they are replaced or reappointed.

“23.4. The Government shall determine the remuneration, employee benefits and other conditions of employment of the president and chief executive officer and the vice-presidents.

“23.4.1. The president and chief executive officer and the vice-presidents are the senior officers of the Board. The office of president and chief executive officer and the office of vice-president are full-time positions.

“23.4.2. If a vice-president is absent or unable to act, the president and chief executive officer shall designate a member of the Board’s personnel to exercise the functions of that position.

“23.4.3. Every internal by-law of the Board comes into force on the date of its publication on the Board’s website or any subsequent date specified in the by-law.”

2. Section 23.6 of the Act is amended

(1) by replacing “by the president” in the first paragraph by “by the chair of the board of directors or the president and chief executive officer”;

(2) by replacing “by-laws of internal management” in the first paragraph by “internal by-laws”.

3. Section 31 of the Act is amended by replacing “by the president” in the second paragraph by “by the president and chief executive officer”.

4. Section 33 of the Act is amended by replacing “The indemnities and allowances provided for in section 19, the salaries of the president” by “The remuneration and the reimbursement of expenses provided for in section 21, the remuneration of the president and chief executive officer”.

5. Section 36 of the Act is amended by replacing “March” by “December”.

6. Section 37 of the Act is amended

(1) by replacing “June” in the first paragraph by “April”;

(2) by inserting “, in addition to the information under sections 36, 38 and 39 of the Act respecting the governance of state-owned enterprises,” after “That report must also contain” in the first paragraph.

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

7. Schedule I to the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by inserting “Régie des rentes du Québec” in alphabetical order.

SUPPLEMENTAL PENSION PLANS ACT

8. Section 251 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) is amended

(1) by replacing “by the president of the Régie or by” by “by the chair of its board of directors, the president and chief executive officer of the Régie or”;

(2) by replacing “internal management by-laws” by “internal by-laws”.

TRANSITIONAL AND FINAL PROVISIONS

9. The requirements relating to the number of independent members of the board of directors of the Régie des rentes du Québec and to the independence of the chair of the board of directors provided in section 4 of the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) 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.

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.

10. 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 des rentes du Québec in office on 7 October 2009 has the status of independent director.

11. The members of the board of directors of the Régie des rentes du Québec in office on 7 October 2009 continue in office for the unexpired portion of their term on the same terms, until they are replaced or reappointed.

A member of the board of directors of the Régie des rentes du Québec in office on that date who has not obtained the status of independent director 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.

12. The president and general manager of the Régie des rentes du Québec continues in office as president and chief executive officer for the unexpired portion of the term on the same terms.

He exercises the functions of chair of the board of directors until the position is filled in accordance with section 16 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) enacted by section 1 of this Act.

13. The vice-presidents of the Régie des rentes du Québec in office on 7 October 2009 continue in office for the unexpired portion of their term on the same terms.

14. This Act comes into force on 8 October 2009, except section 5, which comes into force on 1 April 2010, and paragraph 1 of section 6, which comes into force on 1 July 2010.

2009, chapter 42
AN ACT TO ESTABLISH A CAREGIVER SUPPORT FUND

Bill 6

Introduced by Madam Marguerite Blais, Member responsible for Seniors

Introduced 11 March 2009

Passed in principle 4 June 2009

Passed 8 October 2009

Assented to 27 October 2009

Coming into force : 27 October 2009

Legislation amended : None

Explanatory notes

This Act provides for the establishment of a caregiver support fund. The purpose of the fund is to contribute to the achievement of the mission of the Minister responsible for Seniors by supporting caregivers who provide unpaid in-home care and regular assistance to seniors with a significant or persistent disability that may compromise their ability to continue living at home.

The fund will be dedicated to the financing of activities, projects and initiatives designed to help provide, increase and diversify respite services for caregivers, provide assistance and individual, community or social support services for caregivers, give effective and continuous support to local communities that work with caregivers and provide caregiver training and education services. The fund will also be used to support innovation and the acquisition and transfer of knowledge in the area of caregiver support.

The Act also contains measures governing the constitution and management of the fund, as well as rules applicable to the Société de gestion pour le soutien aux proches aidants.



Chapter 42

AN ACT TO ESTABLISH A CAREGIVER SUPPORT FUND

[Assented to 27 October 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. A caregiver support fund is established at the Ministère de la Famille et des Aînés.

The purpose of the fund is to contribute to the achievement of the mission of the Minister responsible for Seniors by supporting caregivers who provide unpaid in-home care and regular assistance to seniors with a significant or persistent disability that may compromise their ability to continue living at home.

2. The fund is dedicated to the financing of activities, projects and initiatives to help

(1) provide, increase and diversify respite services for caregivers;

(2) provide assistance and individual, community or social support services for caregivers;

(3) give effective and continuous support to local communities that work with caregivers;

(4) provide caregiver training and education services; and

(5) support innovation and the acquisition and transfer of knowledge in the area of caregiver support.

Only activities, projects and initiatives that do not come under regular programs established or approved by the Government may be financed by the fund.

3. 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.

4. The fund is made up of

- (1) the sums paid into it by the Minister of Revenue under section 6;
- (2) the sums paid into it by a minister out of the appropriations granted for that purpose by Parliament;
- (3) the gifts, legacies and other contributions paid into it to further the achievement of the purpose of the fund;
- (4) the sums paid into it by the Minister of Finance under sections 7 and 8; and
- (5) the interest earned on bank balances in proportion to the sums referred to in paragraphs 1 and 3.

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

The Minister responsible for Seniors keeps the books of account of the fund and records the financial commitments chargeable to it. The Minister also ensures that the commitments and the payments arising from them do not exceed the available balances and are consistent with them.

The particulars of the management of the fund are determined by the Conseil du trésor.

6. 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 \$15,000,000 per year.

7. 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.

Conversely, subject to the conditions determined by the Minister of Finance, that minister may 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.

Any sum advanced to a fund is repayable out of that fund.

8. The Minister responsible for Seniors, as manager of the fund, may borrow sums from the Minister of Finance out of the financing fund of the Ministère des Finances.

9. The sums required for the following purposes are taken out of the fund:

(1) the payment of subsidies or contributions by the Minister responsible for Seniors to the Société de gestion pour le soutien aux proches aidants or to any other body for the purposes set out in sections 1 and 2;

(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; and

(3) the payment of any expense necessary for carrying out the functions entrusted to the Minister responsible for Seniors by this Act.

The Government determines how and on what terms payments are to be made to the Société de gestion pour le soutien aux proches aidants or to any other body.

10. The Société de gestion pour le soutien aux proches aidants is a non-profit legal person whose board of directors includes an equal number of women and men, for a total of 10 members, as follows:

(1) three members from among persons proposed as candidates by the Minister responsible for Seniors;

(2) one member from among persons who occupy the position of Assistant Deputy Minister at the Ministère de la Santé et des Services sociaux and who are proposed as candidates by the Minister of Health and Social Services;

(3) four members from among persons proposed as candidates by Sojecci II Ltée; and

(4) two members from among persons proposed jointly as candidates by the Minister responsible for Seniors and Sojecci II Ltée.

The members referred to in subparagraph 4 of the first paragraph may not, in the three years preceding their election, have had a contractual or employment relationship with the Government, Sojecci II Ltée or the recipient of a subsidy or funding granted by the Société.

The chair of the Société's board of directors is a member proposed by the Minister responsible for Seniors from among those referred to in subparagraph 1 of the first paragraph. In the case of a tie vote, the chair has a casting vote, except if the vote concerns the appointment of the Société's chief executive officer.

The Société's chief executive officer is appointed from among the persons proposed jointly by the Minister responsible for Seniors and Sojecci II Ltée.

11. The Société de gestion pour le soutien aux proches aidants is not a government agency or enterprise within the meaning of the Auditor General Act (R.S.Q., chapter V-5.01).

However, the Auditor General has, with respect to the Société, the competence and powers conferred by section 30.2 of the Auditor General Act and, with respect to the auditor of the Société's books and accounts, the competence and powers conferred by section 32 of that Act. The Auditor General also has the powers set out in section 30 of that Act with respect to any recipient of a subsidy or funding granted by the Société and, in all cases, enjoys the immunity attached to the Auditor General's activities under that Act.

12. The Société de gestion pour le soutien aux proches aidants may form a relevance and monitoring committee to advise the Société in assessing the activities, projects and initiatives that may be financed.

If a relevance and monitoring committee is formed, it must be made up of an odd number of members but not more than nine, including two members of the Société's board of directors. The committee members are chosen taking into consideration the expertise and experience profiles determined by the Société's board of directors.

The Société must also establish a code of ethics and professional conduct applicable to the members of the board of directors, the members of the relevance and monitoring committee, if such a committee is formed, and the Société's officers and personnel.

13. 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.

14. 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 caregiver support fund the sums required for the execution of a judgment against the State that has become *res judicata*.

15. The fiscal year of the fund ends on 31 March.

16. For every fiscal year, the Minister responsible for Seniors tables a report in the National Assembly on the activities of the fund and the activities of the Société de gestion pour le soutien aux proches aidants and any other body to which the Minister pays subsidies or contributions for the purposes set out in sections 1 and 2. The report must include a list of the activities, projects and initiatives financed and highlight any amendments made to the partnership memorandum of agreement between the Minister responsible for Seniors and Sojecci II Ltée. The report is examined by the competent committee of the National Assembly every three years.

Moreover, in the tenth report, the Minister responsible for Seniors must assess all the activities of the fund and express an opinion on the relevance of maintaining or reviewing the fund's financing. The tenth report must also be examined by the committee referred to in the first paragraph.

17. The Minister responsible for Seniors is responsible for the administration of this Act.

18. 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 2019.

Any sum remaining in the fund on the date section 1 ceases to have effect is paid into the consolidated revenue fund and appropriated, in the manner established by the Government, to the funding of such complementary measures consistent with the purpose of the caregiver support fund as are determined by the Government.

19. This Act comes into force on 27 October 2009.

2009, chapter 43

AN ACT RESPECTING THE IMPLEMENTATION OF THE NINTH PROTOCOL OF AMENDMENT TO THE AGREEMENT ON INTERNAL TRADE

Bill 55

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

Introduced 9 June 2009

Passed in principle 22 September 2009

Passed 28 October 2009

Assented to 3 November 2009

Coming into force : 3 November 2009

Legislation amended :

Act respecting racing (R.S.Q., chapter C-72.1)

Act to promote workforce skills development and recognition (R.S.Q., chapter D-8.3)

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

Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2)

Cullers Act (R.S.Q., chapter M-12.1)

Act respecting pre-hospital emergency services (R.S.Q., chapter S-6.2)

Stenographers' Act (R.S.Q., chapter S-33)

Act to amend the Act respecting collective agreement decrees (1996, chapter 71)

Explanatory notes

The purpose of this Act is to implement the Ninth Protocol of Amendment to the Agreement on Internal Trade by amending various legislative provisions to bring them into line with the new Chapter 7 of the agreement. More specifically, it modifies certain statutory authorities and introduces various provisions relating to the recognition of occupational qualifications.



Chapter 43

AN ACT RESPECTING THE IMPLEMENTATION OF THE NINTH PROTOCOL OF AMENDMENT TO THE AGREEMENT ON INTERNAL TRADE

[Assented to 3 November 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The purpose of this Act is to implement the Ninth Protocol of Amendment to the Agreement on Internal Trade, which pertains to labour mobility.

ACT RESPECTING RACING

2. Section 63 of the Act respecting racing (R.S.Q., chapter C-72.1) is amended by striking out the second paragraph.

ACT TO PROMOTE WORKFORCE SKILLS DEVELOPMENT AND
RECOGNITION

3. Section 25.7 of the Act to promote workforce skills development and recognition (R.S.Q., chapter D-8.3) is amended

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

“(3) the person holds an occupational qualification certificate issued outside Québec under the Interprovincial Standards Red Seal Program developed by the Canadian Council of Directors of Apprenticeship or recognized under an intergovernmental agreement to which the Government is party in respect of workforce mobility or the recognition of qualifications, skills or work experience.”;

(2) by replacing “described in the first paragraph” in the second paragraph by “described in subparagraph 1 or 2 of the first paragraph”.

ACT RESPECTING WORKFORCE VOCATIONAL TRAINING AND
QUALIFICATION

4. Section 29.1 of the Act respecting workforce vocational training and qualification (R.S.Q., chapter F-5) is amended by inserting the following subparagraph after subparagraph 4 of the first paragraph:

“(4.1) any measure to give effect to an intergovernmental agreement to which the Government is party in respect of workforce mobility or the recognition of qualifications, skills or work experience in trades or vocations”.

5. The Act is amended by inserting the following section after section 29.1:

“29.2. The Minister administers, within Québec, the Interprovincial Standards Red Seal Program developed by the Canadian Council of Directors of Apprenticeship to provide greater mobility for skilled workers across Canada, and may

(1) request the Council to approve the Red Seal designation of trades, including trades governed by this Act or the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20);

(2) administer examinations for designated trades;

(3) issue certificates or affix seals to existing certificates;

(4) set the fees payable; and

(5) determine any other related measure that is necessary for the implementation of the program.”

ACT RESPECTING MEDICAL LABORATORIES, ORGAN, TISSUE,
GAMETE AND EMBRYO CONSERVATION, AND THE DISPOSAL
OF HUMAN BODIES

6. Section 38 of the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2) is amended by adding the following paragraph:

“A person applying for a permit required under section 32 may be domiciled outside Québec but must be domiciled in Canada.”

7. Section 69 of the Act is amended by inserting the following subparagraph after subparagraph *c* of the first paragraph:

“(c.1) set conditions for recognizing a permit, licence or other form of occupational certification issued in Canada;”.

CULLERS ACT

8. Section 18 of the Cullers Act (R.S.Q., chapter M-12.1) is amended by adding “or is exempted from the examinations, in accordance with the conditions prescribed by regulation, because the person holds a licence, permit or other form of occupational certification issued in Canada to cullers or scalers” at the end of paragraph 2.

9. Section 30 of the Act is amended by adding “, including the conditions for recognizing a licence, permit or other form of occupational certification issued in Canada to cullers or scalers” at the end of paragraph 1.

ACT RESPECTING PRE-HOSPITAL EMERGENCY SERVICES

10. Section 6 of the Act respecting pre-hospital emergency services (R.S.Q., chapter S-6.2) is amended by adding the following subparagraph after subparagraph 7 of the first paragraph:

“(8) to determine, with a view to awarding equivalencies to persons wishing to act as ambulance technicians, standards for recognizing certificates and other forms of official occupational certification and standards for recognizing prior training and experience, and to take the measures needed to facilitate such recognition.”

11. Section 63 of the Act is amended by inserting “or have completed training recognized as equivalent by the national medical director under subparagraph 8 of the first paragraph of section 6, or hold a certificate or other form of official occupational certification issued in Canada that attests that the holder is qualified and authorized to act as an ambulance technician and that is recognized by the national medical director in accordance with that subparagraph” after “examination” in paragraph 1.

STENOGRAPHERS’ ACT

12. Section 3 of the Stenographers’ Act (R.S.Q., chapter S-33) is amended by replacing the first paragraph by the following paragraph:

“**3.** To act as a stenographer, a person must hold an accreditation granted by the Comité sur la sténographie established by the Barreau du Québec under Division XIV.1 of the Act respecting the Barreau du Québec (chapter B-1). Such an accreditation is granted to any person who complies with the rules, terms and conditions prescribed by regulation under subparagraph 1 of the first paragraph of section 140.4 of that Act.”

ACT TO AMEND THE ACT RESPECTING COLLECTIVE AGREEMENT DECREES

13. Section 41 of the Act to amend the Act respecting collective agreement decrees (1996, chapter 71) is amended by adding the following sentence at the end of the first paragraph: “They may, in particular, be revised to give effect to an intergovernmental agreement to which the Government is party in respect of labour mobility or the recognition of qualifications, skills or work experience.”

FINAL PROVISIONS

14. In any regulation, “an interprovincial agreement on the reciprocal recognition of vocational qualification (Red Seal)” is replaced by “the Interprovincial Standards Red Seal Program”, with the necessary modifications.

15. This Act comes into force on 3 November 2009.

2009, chapter 44

AN ACT TO AMEND THE COURTS OF JUSTICE ACT AND THE ACT RESPECTING MUNICIPAL COURTS WITH REGARD TO COURT SECURITY

Bill 15

Introduced by Madam Kathleen Weil, Minister of Justice

Introduced 12 March 2009

Passed in principle 15 September 2009

Passed 12 November 2009

Assented to 19 November 2009

Coming into force: 19 November 2009

Legislation amended:

Act respecting municipal courts (R.S.Q., chapter C-72.01)

Courts of Justice Act (R.S.Q., chapter T-16)

Explanatory notes

This Act amends the Courts of Justice Act to specify the responsibilities of the Minister of Justice and the Minister of Public Security with regard to security in buildings occupied or used by the Court of Appeal, the Superior Court and the Court of Québec. To this end, it prohibits the possession on such premises, except by lawfully authorized persons, of firearms or other objects that may be used to cause bodily harm to or threaten or intimidate a person. It also makes it obligatory to submit to security screening in order to gain access to and move through such premises.

The new provisions list the screening measures that may be used, establish a framework for their use, and exempt certain persons from being screened.

Finally, municipalities are granted the power to implement security screening measures in their municipal courts.



Chapter 44

AN ACT TO AMEND THE COURTS OF JUSTICE ACT AND THE ACT RESPECTING MUNICIPAL COURTS WITH REGARD TO COURT SECURITY

[Assented to 19 November 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Courts of Justice Act (R.S.Q., chapter T-16) is amended by inserting the following after Part VII:

“PART VII.1

“COURT SECURITY

“**282.0.1.** The Minister of Justice and the Minister of Public Security are responsible, in their respective spheres of authority, for security in the buildings or parts of buildings occupied or used by the Court of Appeal, the Superior Court and the Court of Québec.

“**282.0.2.** In a building or part of a building described in section 282.0.1, no person may be in possession of a firearm within the meaning of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or of any other object that could be used to cause bodily harm to or threaten or intimidate a person.

A peace officer engaged in security screening may authorize a person to be in possession of such an object, other than a firearm, if the peace officer has reasonable grounds to believe that it will not be used to cause bodily harm to or threaten or intimidate a person.

The first paragraph does not apply to persons lawfully authorized to carry a weapon.

“**282.0.3.** No person may enter a building or part of a building described in section 282.0.1 without submitting to the security screening measures in effect.

“**282.0.4.** A person who refuses to comply with section 282.0.3 may not be admitted to the building or part of the building where security screening measures are in effect, and, if applicable, must leave the premises immediately. A person who refuses to leave may be ejected.

“282.0.5. The Ministers may establish security screening measures in the buildings or parts of buildings described in section 282.0.1 to determine whether persons entering are in possession of an object prohibited under section 282.0.2.

Such measures are to be established in consultation with the chief justice or chief judge of each of the courts concerned and, if the measures bear upon them, with the Barreau du Québec, the Chambre des notaires du Québec and the Chambre des huissiers de justice du Québec.

“282.0.6. As appropriate in the circumstances, security screening may include one or more of the following measures:

- (1) requiring passage through an upright metal detector;
- (2) submitting briefcases, handbags and personal effects to fluoroscopic or visual inspection;
- (3) conducting a pat-down frisk search or a search with a hand-held metal detector;
- (4) any other screening measure prescribed by joint ministerial regulation.

Once inside the building or part of the building, persons may be re-screened if a peace officer has reasonable grounds to suspect that the safety of users or the public is at risk or that a person is in possession of an object prohibited under section 282.0.2.

A pat-down frisk search may be conducted only if there are reasonable grounds to suspect that the person concerned is in possession of an object prohibited under section 282.0.2. A pat-down frisk search must be conducted by a person of the same sex as the person being searched, except in cases of necessity.

“282.0.7. Security screening measures may vary depending on the building or part of the building where they apply.

“282.0.8. Security screening is conducted by peace officers, who may be assisted by security officers, as determined by the Minister of Public Security.

“282.0.9. Despite section 282.0.3, the following persons may, after having identified themselves and proved their status to security screening officers, enter a building or part of a building where security screening is conducted without being screened:

- (1) persons entered on the roll of one of the following professional orders, and their articulated students: the Barreau du Québec, the Chambre des notaires du Québec and the Chambre des huissiers de justice du Québec;

(2) peace officers;

(3) any other person who shows a special authorization issued by the Minister of Justice or the Minister of Public Security or a delegate of the Minister of Justice or the Minister of Public Security; and

(4) persons included in the categories of persons who may use security devices, determined by joint regulation of the Ministers, to gain access to a building or part of a building.

The Ministers may, by joint order and after consultation with the professional orders concerned, cancel the exemptions provided for in the first paragraph, except with regard to the persons specified in subparagraph 2 of that paragraph, in the building or part of the building designated in the order.

“282.0.10. The Ministers may, by joint regulation, determine the security devices by which a person may gain access to a building or part of a building without being subject to security screening, and prescribe the conditions for their application and use.

The regulation may specify the categories of persons who may use such security devices.

Despite section 282.0.3, persons who use such security devices are not subject to security screening.

“282.0.11. Persons referred to in section 282.0.9 are not exempted from the re-screening measures that may be applied once a person is inside a building, if a peace officer has reasonable grounds to suspect that the safety of users or the public is at risk or that a person is in possession of an object prohibited under section 282.0.2.

“282.0.12. A notice informing users and the public of the prohibitions and security screening measures in effect must be prominently posted in the building or part of the building where the prohibitions and measures apply. The notice must state that persons who do not wish to submit to security screening will not be admitted to the premises or must leave the premises, as the case may be. The notice must also state that refusing to submit to security screening or leaving the premises does not release a person from any obligation to be on the premises, for instance for the purposes of legal proceedings.

“282.0.13. This Part does not affect the right of judges of the courts to uninhibited access to buildings or parts of buildings where security screening is in effect.”

2. The Act respecting municipal courts (R.S.Q., chapter C-72.01) is amended by inserting the following section after section 88:

“88.1. The municipality responsible for the administration of a municipal court may, by a resolution and after consultation with the judge of the court, the judge responsible for the court or the president judge, as the case may be, render Part VII.1 of the Courts of Justice Act (chapter T-16) applicable in any building or part of a building where the court holds its sittings. In such a case, the municipality or its delegate exercises, with the necessary modifications, the powers granted under that Part to the Minister of Justice and the Minister of Public Security.

Security screening costs shall be assumed by the municipality that established the court or by the municipalities that are party to the agreement to establish the court, as the case may be.”

3. The expression “security officer” in section 282.0.8, enacted by section 1, is replaced by “security guard agent” as of the coming into force of paragraph 1 of section 17 of the Private Security Act (R.S.Q., chapter S-3.5).

4. This Act comes into force on 19 November 2009.

2009, chapter 45

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING HEALTH

Bill 24

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 12 March 2009

Passed in principle 19 May 2009

Passed 18 November 2009

Assented to 19 November 2009

Coming into force: 19 November 2009, except sections 4, 6, 39 and 43, which come into force on the date or dates to be set by the Government

Legislation amended:

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

Act respecting Héma-Québec and the haemovigilance committee (R.S.Q., chapter H-1.1)

Act respecting Institut national de santé publique du Québec (R.S.Q., chapter I-13.1.1)

Act respecting administrative justice (R.S.Q., chapter J-3)

Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2)

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

Public Health Act (R.S.Q., chapter S-2.2)

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

Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5)

Act respecting prehospital emergency services (R.S.Q., chapter S-6.2)

Act to amend the Act respecting health services and social services and other legislative provisions (2005, chapter 32)

Explanatory notes

This Act proposes various amendments to health legislation.

It introduces a plan to compensate victims of products distributed by Héma-Québec, regardless of liability.

The Act provides for the establishment of a public health ethics committee by the Institut national de santé publique du Québec. It broadens the government plan to protect the public against disease to cover all vector-borne diseases, including the West Nile virus. The Act also makes certain clarifications regarding the transmission of information pertaining to public health threats.

(Cont'd on next page)

Explanatory notes (Cont'd)

Lastly, amendments are made to the Health Insurance Act, the Youth Protection Act, the Act respecting prehospital emergency services and the Act respecting health services and social services. With respect to the latter Act, certain provisions are clarified relating in particular to the use of information for the purpose of soliciting gifts, the complaints examination procedure, in-patients' committees and users' committees.



Chapter 45

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING HEALTH

[Assented to 19 November 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

HEALTH INSURANCE ACT

1. Section 3 of the Health Insurance Act (R.S.Q., chapter A-29) is amended by replacing the first sentence in the last paragraph by the following sentence: “A service provided by a physician who is in a period of training in family medicine or to obtain a specialist’s certificate for the first time is not an insured service unless it is provided in a facility maintained by an institution other than the facility where the physician undergoes the training or for the Corporation d’urgences-santé.”

2. Section 65 of the Act is amended by replacing the tenth paragraph by the following paragraph:

“The Board may also transmit to the Ministère de la Sécurité publique and the Commission québécoise des libérations conditionnelles, on request, the address, telephone number, language code and, if applicable, the date of death of a person entered in its register of beneficiaries to allow the information described in section 175 of the Act respecting the Québec correctional system (chapter S-40.1) to be released.”

3. Section 67 of the Act is amended by inserting the following paragraph after the ninth paragraph:

“It does not prohibit the communication to the Minister of Health and Social Services, in accordance with the conditions and formalities prescribed by the Act respecting Access to documents held by public bodies and the Protection of personal information, of information required to assess and evaluate health and social services under subparagraph 13 of the second paragraph of section 431 of the Act respecting health services and social services (chapter S-4.2).”

ACT RESPECTING HÉMA-QUÉBEC AND THE HAEMOVIGILANCE COMMITTEE

4. The Act respecting Héma-Québec and the haemovigilance committee (R.S.Q., chapter H-1.1) is amended by inserting the following chapter after section 54:

“CHAPTER II.1**“COMPENSATION FOR VICTIMS OF A HÉMA-QUÉBEC PRODUCT**

“54.1. In this chapter, unless the context indicates otherwise,

“bodily injury” means any physical or mental injury suffered by a victim, including death but excepting any adverse effects determined by regulation;

“Héma-Québec product” means any product distributed by Héma-Québec, except products used for research or clinical trials, unless the Minister decides otherwise;

“victim” means a person who received a Héma-Québec product through a transfusion or graft, a person who contracted a disease from a person who received a Héma-Québec product, or a child conceived and born alive and viable of either of such persons or, if death occurs, the person who is entitled to a death benefit.

“54.2. The Minister must compensate, regardless of liability, a victim of bodily injury caused by a defect in or contamination, by known or unknown pathogens, of a Héma-Québec product.

The medical act leading to the injury must have taken place in Québec.

“54.3. Compensation under this chapter is the same as that provided for by the Automobile Insurance Act (chapter A-25) and its regulations, with the necessary modifications.

“54.4. Entitlement to compensation is prescribed three years after the date on which the bodily injury becomes apparent.

However, if an injury becomes apparent gradually, the time limit runs from the day the injury first becomes apparent.

“54.5. Compensation under this chapter stands in lieu of all rights and remedies against Héma-Québec, the members of its governing board and its employees by reason of bodily injury.

However, in cases where it is not otherwise prohibited by law, the victim may institute civil proceedings against any other person liable for the bodily injury.

“54.6. The Minister is subrogated by operation of law to the rights and actions of the victim against the person liable for the bodily injury up to the amount of the compensation paid by the Minister or of the capital representing the pension to be paid by the Minister.

The subrogation is prescribed three years after the date of the Minister's decision to compensate the victim.

“54.7. A claimant who believes he or she has been wronged by a decision of the Minister under section 54.2 or 54.3 may, within 60 days of the date of notification of the decision, contest the decision before the Administrative Tribunal of Québec.

“54.8. A proceeding before the Administrative Tribunal of Québec does not suspend the payment of compensation.

“54.9. The sums necessary for the purposes of this chapter are taken out of the consolidated revenue fund.

“54.10. The Minister may, by agreement, entrust to a public body the management of all or part of a compensation plan for victims of a Héma-Québec product.

“54.11. The Government must, by regulation,

(1) determine the conditions that must be met by a person claiming compensation under this chapter; and

(2) determine which adverse effects are not bodily injuries.

“54.12. This chapter applies to victims of Héma-Québec products administered after 27 September 1998. However, a victim whose right of recourse is prescribed when this section comes into force is not entitled to the compensation provided for in section 54.2.”

ACT RESPECTING INSTITUT NATIONAL DE SANTÉ PUBLIQUE DU QUÉBEC

5. The Act respecting Institut national de santé publique du Québec (R.S.Q., chapter I-13.1.1) is amended by inserting the following sections after section 19:

“19.1. The institute is to establish a public health ethics committee.

“19.2. The main function of the ethics committee is to give its opinion on the ethics of the proposed surveillance plans and surveys on health and social issues drawn up under the Public Health Act (chapter S-2.2) and submitted to it by the Minister and public health directors.

The committee may, in particular, give its opinion on

(1) the purpose of ongoing surveillance and the indicators or health determinants selected for a surveillance plan or a survey; and

(2) the type of information it will be necessary to collect, the sources of information to be used and the analytic study envisaged.

“19.3. The ethics committee may also give its opinion on any ethical question that may arise in the application of the Public Health Act, in particular, on the activities or actions provided for in the national public health program or in regional or local public health action plans.

“19.4. The composition and the operating procedures of the ethics committee are determined by the institute.

The committee, however, must include

- (1) an ethicist;
- (2) three representatives of the general public who have no professional ties to the health and social services system;
- (3) a public health director; and
- (4) two public health professionals, including one who practises in a health and social services institution; and
- (5) a lawyer.

“19.5. The opinions of the ethics committee are public, subject to the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).”

ACT RESPECTING ADMINISTRATIVE JUSTICE

6. Section 5 of Schedule 1 to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by inserting the following paragraph after paragraph 5:

“(5.1) proceedings against decisions pertaining to compensation for victims, brought under section 54.7 of the Act respecting Héma-Québec and the haemovigilance committee (chapter H-1.1);”.

ACT RESPECTING MEDICAL LABORATORIES, ORGAN, TISSUE, GAMETE AND EMBRYO CONSERVATION, AND THE DISPOSAL OF HUMAN BODIES

7. Division IV.1 of the Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies (R.S.Q., chapter L-0.2), comprising sections 24.1 to 24.6, is repealed.

YOUTH PROTECTION ACT

8. Section 32 of the Youth Protection Act (R.S.Q., chapter P-34.1) is amended by inserting the following paragraphs after the first paragraph:

“Despite the first paragraph, the director may, if the director considers that the situation warrants it, authorize, in writing and to the extent the director specifies, a person who is not a member of the director’s staff to assess a child’s situation and living conditions as provided for in subparagraph *b* of the first paragraph if the person is

(a) a member of the personnel of an institution operating a child and youth protection centre;

(b) a member of the personnel of an institution operating a rehabilitation centre for young persons with adjustment problems; or

(c) a member of a Native community designated by the director within the scope of an agreement between an institution operating a child and youth protection centre and the Native community.

Authorization granted to a person who is not a member of the director’s staff is valid only for the purposes of the assessment and not for the purpose of deciding whether the child’s security or development is in danger. The director may withdraw the authorization at any time.”

9. Section 81 of the Act is amended by replacing the second paragraph by the following paragraphs:

“The child, the child’s parents and the director are parties to the hearing.

The Commission may, *ex officio*, intervene at the proof and hearing as if it were a party to it. The same applies to the Public Curator if a tutorship is concerned.”

10. Section 85 of the Act is amended by replacing “and 321 to 331” by “, 321 to 331, 863.3 and 886”.

11. Section 96 of the Act is amended by inserting the following subparagraphs at the end of the first paragraph:

“(j) the tutor appointed under section 70.1 or replaced under section 70.4, with regard to the record of the tribunal kept under sections 70.1 to 70.6;

“(k) the Public Curator, with regard to the record of the tribunal kept under sections 70.1 to 70.6.”

PUBLIC HEALTH ACT

12. Chapter III of the Public Health Act (R.S.Q., chapter S-2.2), comprising sections 19 to 32, is repealed.

13. Section 36 of the Act is amended by replacing “ethics committee” in the first and second paragraphs by “ethics committee of the Institut national de santé publique du Québec”.

14. Section 43 of the Act is amended by replacing “ethics committee” in the first paragraph by “ethics committee of the Institut national de santé publique du Québec”.

15. The Act is amended by inserting the following section after section 51:

“51.1. The Minister may, in order to identify real or apprehended health threats for the population of two or more regions, make regulations to determine the information that public health directors must send the Minister and the conditions on which they are to do so.

The information sent must be provided in a form that ensures anonymity.”

16. Section 52 of the Act is amended by inserting “the information,” after “assume the management of” and by striking out “of the systems and registries”.

17. Section 95 of the Act is amended

(1) by striking out “a physician,” in the second paragraph;

(2) by inserting “, other than a physician,” after “health professional” in the second paragraph.

18. The Act is amended by inserting the following division after section 130:

“DIVISION IV**“GOVERNMENT PLAN OF ACTION TO PROTECT THE PUBLIC FROM VECTOR-BORNE DISEASES, INCLUDING THE WEST NILE VIRUS**

“130.1. If the health of the public is threatened by vectors capable of transmitting a disease such as that caused by the West Nile virus, the Government may establish and implement a plan of action to control the vectors, on a joint proposal of the Minister of Health and Social Services, the Minister of Sustainable Development, Environment and Parks and the Minister of Agriculture, Fisheries and Food, after consultation with the Minister of Municipal Affairs, Regions and Land Occupancy.

“130.2. The measures provided for in the government plan of action may call for the use of chemical pesticides only if the other measures available are considered to be insufficient.

Measures that call for the use of pesticides are exempt from the application of any general or special legislative or regulatory provision, including a municipal by-law, that prevents or delays their implementation. However, Division IV.1 of the Environment Quality Act (chapter Q-2), which deals with the environmental impact assessment and review of certain projects, continues to apply to the measures provided for in the government plan of action, as does the Regulation respecting environmental impact assessment and review (R.R.Q., 1981, chapter Q-2, r. 9).

Furthermore, when the measures provided for in the government plan of action call for a pesticide treatment from the air or in an aquatic environment with a surface outlet flowing towards a drainage basin, the Minister of Health and Social Services must notify the Minister of Natural Resources and Wildlife, the Minister of Sustainable Development, Environment and Parks and the Minister of Agriculture, Fisheries and Food one week before application is to begin.

“130.3. Using the means considered to be the most efficient, the Minister of Health and Social Services must give the municipalities and the public concerned prior notification of the planned application of pesticides and information on the measures affording the best protection against the harmful effects of the pesticides.

“130.4. No person may hinder the implementation of the measures provided for in the government plan of action. The owner, lessee or occupant of a parcel of land is required to give free access to the land at all times so that the measures, in particular the use of pesticides, may be implemented.

“130.5. The government plan of action must be updated annually, if necessary, and made public.

As soon as the plan of action is made public, the competent committee of the National Assembly must allow any interested person, group or organization to submit a brief or written comments on the plan, and may hold hearings.

“130.6. A report on the measures implemented to protect the public from the threat posed by disease-bearing vectors must be filed, within three months after the measures have been taken, with the Minister of Health and Social Services, who must immediately send a copy of the report to the other ministers concerned. The Minister must make the report public within 30 days after it is received.”

19. Section 137 of the Act is amended by striking out paragraph 3.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

20. Section 19 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), amended by section 19 of chapter 30 of the statutes of 2007, is again amended

(1) by replacing “third paragraph of section 185.1” in paragraph 7 by “second paragraph of section 185.1”;

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

“(11) to a person or body if the information is held by an institution operating a child and youth protection centre or a rehabilitation centre and is required for the purposes of the Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1), for the rehabilitation or social reintegration of the user or for the protection of the public.”

21. Section 27.3 of the Act is amended by adding the following paragraph at the end:

“If the user is under 14 years of age, the institution may use the name and address of the user’s father or mother for the same purpose. The other provisions of this section then apply in respect of that person as though the person were a user.”

22. Section 42 of the Act is amended by adding the following paragraph at the end:

“The medical examiner is answerable to the board of directors for the application of the complaint examination procedure in cases involving a physician, dentist or pharmacist, or a resident.”

23. Section 82 of the Act is amended by replacing “Act respecting young offenders (Revised Statutes of Canada, 1985, chapter Y-1)” in the first paragraph by “Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1)”.

24. Section 87 of the Act is amended by adding the following paragraph after paragraph 3:

“(4) rehabilitation centres for persons with language impairment.”

25. Section 91 of the Act is amended by striking out “subparagraph 1 of” in the first paragraph.

26. Section 108 of the Act is amended by replacing “second” in the fifth paragraph by “fourth”.

27. Section 129 of the Act is amended by replacing “users’ committee of the institution” in paragraph 2 by “institution’s users’ committee or committees”.

28. Section 182 of the Act is amended

- (1) by striking out “38,” in the first paragraph;
- (2) by inserting “42, 43,” after “39,” in the first paragraph.

29. Section 209 of the Act is amended by inserting the following paragraph after the first paragraph:

“However, an institution operating a residential and long-term care centre that has facilities in more than one region of Québec may choose to set up one users’ committee for each region or a single users’ committee for two or more regions, the committee members being elected by the users of the region or regions concerned.”

30. The Act is amended by inserting the following section after section 209:

“209.0.1. Despite the third paragraph of section 209, an institution may choose not to set up an in-patients’ committee for a facility that provides lodging to fewer than 10 users or that expects to provide lodging to most of its users for a period of less than six months.

In such a case, after consulting its users’ committee, the institution must either entrust the exercise of the functions set out in section 212.1 to the users’ committee, or group the facility together with one or more other facilities maintained by the institution in order to establish a single in-patients’ committee for all those facilities.

Sections 209 to 212.1 then apply, with the necessary modifications.

Each year, the institution must assess the effectiveness of the measure chosen under the second paragraph and, if need be, modify it in accordance with this section.”

31. Section 212 of the Act is amended by inserting the following subparagraph after subparagraph 5 of the first paragraph:

“(6) to assess the effectiveness of any measure implemented under section 209.0.1.”

32. Section 343 of the Act is amended by inserting “and in-patients committees” after “committees” in the first paragraph.**33.** Section 370.1 of the Act is amended by replacing subparagraph 6 of the second paragraph by the following subparagraph:

“(6) one nurse designated by the members referred to in subparagraphs 1 to 5, recognized for leading-edge expertise in clinical nursing practice.”

34. Section 372 of the Act is amended by adding “who shall also act as the head of any clinical department of public health” at the end of the first paragraph.

35. Section 392 of the Act is amended by replacing “Parliamentary Committee on Social Affairs” in the second paragraph by “competent parliamentary committee of the Assembly”.

36. Section 518 of the Act is amended by replacing “Act respecting young offenders (Revised Statutes of Canada, 1985, chapter Y-1)” by “Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1)”.

37. Section 530.80 of the Act is amended by replacing “Parliamentary Committee on Social Affairs” in the third paragraph by “competent parliamentary committee of the Assembly”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

38. Section 152 of the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) is amended

(1) by replacing “Young Offenders Act (Revised Statutes of Canada, 1985, chapter Y-1)” in the first paragraph by “Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1)”;

(2) by replacing “Young Offenders Act” in the second paragraph by “Youth Criminal Justice Act”.

ACT RESPECTING PREHOSPITAL EMERGENCY SERVICES

39. Section 3 of the Act respecting prehospital emergency services (R.S.Q., chapter S-6.2) is amended by adding the following paragraph at the end:

“The Minister may, by agreement, mandate health and social services agencies to collect, record or update specified data, on behalf of the Minister, for the establishment or maintenance of the registry referred to in subparagraph 10 of the second paragraph.”

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

“25.1. Every health communication centre must enter into a management agreement containing at least the following elements with the agencies whose area of jurisdiction it serves:

(1) the centre’s operational objectives, the measures to be taken to achieve them, policy directions for consolidation and technological development, the staffing plan, the financial resources and the main indicators to be used in measuring results; and

- (2) the manner in which periodic reports are to be produced.

In addition, the agency designated by and from among the agencies that sign the agreement must ensure compliance with the agreement and the achievement of the centre's objectives. The agreement is a public document that the designated agency must send to the Minister."

- 41.** Section 30 of the Act is replaced by the following section:

"30. In order to enable an agency whose area of jurisdiction it serves to conduct the verifications necessary for the exercise of its functions and to ensure the availability of resources and the accessibility of services, the health communication centre shall, on request, collect and provide the agency with any information or reports relating to the pre-hospital operations carried out in that area of jurisdiction, including those carried out by the ambulance and first responder services."

- 42.** The Act is amended by inserting the following section after section 64:

"64.1. An ambulance technician's name, the technician's practice status, the continuing education activities in which the technician has taken part and the date of the technician's first and subsequent registrations in the national workforce registry are entered in the national workforce registry and are public information.

In addition, the Government may, by regulation, determine which of the other information in the registry is public information."

- 43.** The Act is amended by inserting the following section after section 171:

"171.1. Any person who, on (*insert the date of coming into force of this section*), does not hold a valid ambulance technician qualification card issued by an agency or the Corporation d'urgences-santé de la région de Montréal métropolitain but held such a card in the three years preceding the coming into force of the regulation respecting the conditions to be met by an ambulance technician for registration in the national workforce registry made by the Government under section 64, and who trains ambulance technicians or works in quality assurance or pre-hospital service management, may be registered in the national workforce registry."

ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES AND OTHER LEGISLATIVE PROVISIONS

- 44.** Section 339 of the Act to amend the Act respecting health services and social services and other legislative provisions (2005, chapter 32) is amended by replacing "hours" by "months".

OTHER PROVISIONS

45. The members of the public health ethics committee, established under the Public Health Act (R.S.Q., chapter S-2.2), who are in office on 19 November 2009 are deemed to have been designated by the Institut national de santé publique du Québec as members of the ethics committee established under the Act respecting Institut national de santé publique du Québec (R.S.Q., chapter I-13.1.1). The members remain in office until replaced or reappointed.

46. A permanent public servant designated by the national public health director under section 27 of the Public Health Act to attend the meetings of the ethics committee and act as secretary becomes an employee of the Institut national de santé publique du Québec, subject to the provisions of the collective agreement applicable to that public servant.

The employee occupies the position and exercises the functions assigned by the institute, subject to the applicable provisions of the collective agreement.

47. An employee referred to in section 46 of this Act may also apply for a transfer to a position in the public service or enter a competition for promotion in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

Section 35 of that Act applies if the employee enters such a competition for promotion.

48. An employee referred to in section 46 of this Act who applies for a transfer or enters a competition for promotion may apply to the chair of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take account of the classification that the employee had in the public service on the date on which the employee left the public service, as well as the years of experience and the level of schooling attained while in the employ of the Institut national de santé publique du Québec.

If the employee is transferred following an application under the first paragraph, the deputy minister of the department or chief executive officer of the body must assign to the employee a classification compatible with the assessment provided for in the first paragraph.

If promoted, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

49. Where some or all of the operations of the Institut national de santé publique du Québec are discontinued or if there is a shortage of work, the employee referred to in section 46 of this Act is entitled to be placed on reserve in the public service with the same classification the employee had on the date on which the employee left the public service.

In such a case, the chair of the Conseil du trésor must establish the employee's classification, where applicable, on the basis of the criteria set out in the first paragraph of section 48 of this Act.

50. An employee placed on reserve under section 49 of this Act remains in the employ of the Institut national de santé publique du Québec until the chair of the Conseil du trésor is able to assign the employee a position.

51. Subject to any remedy available under a collective agreement, an employee referred to in section 46 of this Act who is dismissed may bring an appeal under section 33 of the Public Service Act.

52. The records and documents of the public health ethics committee established under the Public Health Act become the records and documents of the ethics committee established under the Act respecting Institut national de santé publique du Québec.

53. The provisions of this Act come into force on 19 November 2009, except sections 4, 6, 39 and 43, which come into force on the date or dates to be set by the Government.

2009, chapter 46

AN ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES WITH REGARD TO THE CERTIFICATION OF CERTAIN RESOURCES OFFERING LODGING TO VULNERABLE CLIENTELES

Bill 56

Introduced by Madam Lise Thériault, Minister for Social Services

Introduced 18 June 2009

Passed in principle 1 October 2009

Passed 12 November 2009

Assented to 19 November 2009

Coming into force: 1 February 2010, except sections 12 and 17, which come into force on 19 November 2009, and sections 15 and 16, which come into force on 30 June 2010

Legislation amended:

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

Explanatory notes

This Act extends the certification process in place for residences for the elderly to certain health and social service resources offering lodging to vulnerable clientele; these resources are to be determined by government regulation.

Certification is now valid for three years; to obtain certification, the resources concerned, as is the case for residences for the elderly, must satisfy health and social criteria as well as requirements determined by regulation. Moreover, the complaints mechanism that applies to residences for the elderly under the Act respecting health services and social services will also apply to these resources.



Chapter 46

AN ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES WITH REGARD TO THE CERTIFICATION OF CERTAIN RESOURCES OFFERING LODGING TO VULNERABLE CLIENTELES

[Assented to 19 November 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 60 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended

(1) by replacing “or in a residence for the elderly referred to in section 346.0.1, regarding the services the person received or ought to have received from the organization or nursing home” in paragraph 1 by “by a resource offering lodging referred to in section 346.0.21 or in a residence for the elderly referred to in section 346.0.1, regarding the services the person received or ought to have received from the organization, nursing home, resource or residence”;

(2) by inserting “, resources offering lodging referred to in section 346.0.21” after “454” in paragraph 3.

2. The heading of subdivision 2.1 of Division II of Chapter I of Title I of Part III of the Act is amended by adding “*and certain resources offering lodging to vulnerable clientele*” at the end.

3. Section 346.0.1 of the Act is amended by replacing “Such information is public information.” in the third paragraph by “In addition, if a residence is administered by a board of directors, the agency shall draw up a list of board members comprising the name, address, occupation and function of each member, as well as the nature of any family relationships between the members themselves or between members and persons working at the residence. This information, with the exception of that concerning any family relationships between the members or between members and persons working at the residence, is public information.”

4. Section 346.0.6 of the Act is amended

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

“(2.1) the conditions that must be satisfied by the staff members and volunteers of a residence for the elderly and by the persons working on behalf of such a residence, in accordance with the responsibilities they assume, particularly with regard to the required training and to safety;”;

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

“(5) any other certification measure.”

5. Section 346.0.8 of the Act is amended by adding “, has taken the corrective measures described in paragraph 2 of section 346.0.12 and avoids any practice or situation that could pose a threat to the health or safety of the persons to whom the operator provides services” at the end.

6. Section 346.0.10 of the Act is amended

(1) by replacing “two” by “three”;

(2) by replacing “90 days” in paragraph 1 by “six months”.

7. Section 346.0.11 of the Act is amended

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

“(1.1) has not taken the corrective measures ordered by the agency within the period it prescribes;”;

(2) by replacing paragraph 3 by the following paragraph:

“(3) has been convicted of an indictable or criminal offence related to the abilities and conduct required to operate a residence of the same category, or has a director or officer who has been so convicted, unless a pardon has been obtained.”

8. Section 346.0.12 of the Act is amended

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

“(2) failed to take the corrective measures ordered by the agency within the prescribed period, in particular further to recommendations formulated as part of the complaint examination process;”;

(2) by replacing paragraph 4 by the following paragraph:

“(4) has been convicted, during the period of validity of the certificate, of an indictable or criminal offence related to the abilities and conduct required to operate a residence of the same category, or has a director or officer who has been so convicted, unless a pardon has been obtained;”;

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

“(5) engages in practices or tolerates a situation that could pose a threat to the health or safety of the persons to whom the operator provides services.”

9. Section 346.0.19 of the Act is amended

(1) by inserting “, or whose certificate has been suspended or revoked or has not been renewed,” after “activities”;

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

“The agency must take the means necessary to inform the residents of any refusal to issue or renew a certificate or of any suspension or revocation of a certificate. To this end the agency may require the residence to provide it with the contact information of the residents and of any persons acting on their behalf.”

10. Section 346.0.20 of the Act is amended by adding “except with the written permission of the agency” at the end.

11. The Act is amended by adding the following section after section 346.0.20:

“346.0.21. The provisions of this subdivision apply, with the necessary modifications, to all resources and categories of resource offering lodging determined by government regulation except intermediary resources, family-type resources and specialized medical centres within the meaning of this Act.

However, subparagraph 4 of the first paragraph of section 346.0.6 does not apply in the case of a resource established for non-profit purposes.”

12. Section 489 of the Act is amended by replacing “for which a permit is required by this Act are carried on” in the first paragraph by “are carried on for which a permit or a certificate of compliance is required under this Act”.

13. Section 530.8 of the Act is amended

(1) by replacing “may, where the head office of that organization or nursing home” in the first paragraph by “, in a residence for the elderly referred to in section 346.0.1 or by a resource offering lodging referred to in section 346.0.21 may, where the head office of that organization, nursing home, residence or resource”;

(2) by replacing “or nursing home” at the end of the first paragraph by “, nursing home, residence or resource”;

(3) by replacing “organization or nursing home” in the second and third paragraphs by “organization, nursing home, residence or resource”.

14. Section 531.1 of the Act is amended by inserting “referred to in section 346.0.1 or a resource offering lodging referred to in section 346.0.21” after “elderly” in the first paragraph.

TRANSITIONAL AND FINAL PROVISIONS

15. If an operator of a resource working in the drug addiction field and offering lodging that is subject to a regulation made under section 346.0.21 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), enacted by section 11 of this Act, does not, on 30 June 2010, hold a certificate issued by the Minister of Health and Social Services under the certification program for private or community organizations working in the drug addiction field and offering lodging, the operator must apply for a certificate under that Act, as amended by this Act, and provide the required documents before 1 July 2011.

16. The operator of a resource referred to in section 15 that, on 30 June 2010, holds a certificate issued by the Minister of Health and Social Services under the certification program for private or community organizations working in the drug addiction field and offering lodging must apply for a certificate under the Act respecting health services and social services, as amended by this Act, and provide the required documents

(1) before 1 July 2011, if the operator's certificate expires in the 12 months preceding that date;

(2) in the 12 months preceding the expiry date of the certificate if that date is later than 30 June 2011.

17. A certificate of compliance for a residence for the elderly for which a renewal application is pending on 19 November 2009 or for which the operator is required by law to file a renewal application before 1 February 2010 is extended for one year as of the date of expiry of the certificate.

18. If an application to obtain a first certificate of compliance for a residence for the elderly is pending on 1 February 2010 and no certificate has been issued by that date, the application is deemed to have been filed under sections 346.0.1 to 346.0.21 of the Act respecting health services and social services, as amended by this Act.

19. If a certificate of compliance for a residence for the elderly expires between 1 May 2010 and 1 August 2010, the holder of the certificate must file a renewal application within six months after the coming into force of this section. Moreover, the certificate is deemed to be valid between 1 May 2010 and 1 August 2010.

20. This Act comes into force on 1 February 2010, except sections 12 and 17, which come into force on 19 November 2009, and sections 15 and 16, which come into force on 30 June 2010.

2009, chapter 47

AN ACT TO AMEND THE TOBACCO TAX ACT AND OTHER LEGISLATIVE PROVISIONS PRIMARILY TO COUNTER TOBACCO SMUGGLING

Bill 59

Introduced by Mr. Robert Dutil, Minister of Revenue

Introduced 28 October 2009

Passed in principle 4 November 2009

Passed 18 November 2009

Assented to 19 November 2009

**Coming into force: 19 November 2009, except section 15.0.3 of the Tobacco Tax Act
(R.S.Q., chapter I-2), enacted by section 18, which comes into force on
19 May 2010**

Legislation amended:

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

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

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

Explanatory notes

This Act amends the Tobacco Tax Act and the Act respecting the Ministère du Revenu primarily to provide for various measures to counter tobacco smuggling.

The Tobacco Tax Act is amended, in particular to impose a moratorium on the issue of manufacturer's permits, set new conditions for their issue and maintenance in force, and provide for shorter validity periods.

The Tobacco Tax Act is further amended to increase the amount of certain fines, impose new fiscal penalties, introduce control measures for tobacco manufacturing equipment, give new intervention powers to police forces and allow the court, in certain circumstances, to order the suspension of the driver's permit of a person convicted of an offence under this Act. Moreover, local municipalities are empowered to institute penal proceedings before municipal courts for offences committed in their territory by consumers of contraband tobacco products.

The Act respecting the Ministère du Revenu is amended, in particular to set special rules for the confiscation of seized contraband tobacco.

(Cont'd on next page)

Explanatory notes (Cont'd)

Lastly, amendments similar to those made to the Tobacco Tax Act are made to the Fuel Tax Act, including the introduction of new conditions for the issue and maintenance in force of permits and the reduction of their validity period.



Chapter 47

AN ACT TO AMEND THE TOBACCO TAX ACT AND OTHER LEGISLATIVE PROVISIONS PRIMARILY TO COUNTER TOBACCO SMUGGLING

[Assented to 19 November 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TOBACCO TAX ACT

1. Section 2 of the Tobacco Tax Act (R.S.Q., chapter I-2), amended by section 8 of chapter 15 of the statutes of 2009, is again amended by inserting the following definition in alphabetical order:

““tobacco manufacturing equipment” means any machinery or equipment designed or modified specifically for the manufacture, production, mixing, preparation or packaging of tobacco intended for sale;”.

2. The Act is amended by inserting the following sections after section 6:

“6.0.1. Every person who is in possession of tobacco manufacturing equipment in Québec or brings such equipment or causes such equipment to be brought into Québec shall hold a manufacturer’s permit provided for in section 6.

If the person is not a manufacturer, the permit issued to the person shall be used only for the activities described in the first paragraph.

“6.0.2. No manufacturer’s permit may be issued after 27 October 2009.

However, the Government may, by order, suspend the application of the first paragraph or, if it considers it expedient, authorize the issue of a manufacturer’s permit.

The first paragraph does not apply to a permit applied for solely to engage in an activity described in section 6.0.1.”

3. Section 6.1 of the Act is amended

(1) by replacing “or by regulation.” in paragraph *h* by “, by regulation or by the Minister;”;

(2) by adding the following paragraph after paragraph *h*:

“(i) at the Minister’s request, enter into an agreement under section 17.”

4. Section 6.1.1 of the Act, enacted by section 9 of chapter 15 of the statutes of 2009, is replaced by the following section:

“**6.1.1.** The Minister may require, as a condition for the issue or maintenance in force of a permit, security of a value, in a form and under terms determined by the Minister.”

5. Section 6.3 of the Act is amended

(1) by striking out “other” after “the Minister or any”;

(2) by adding the following paragraph:

“Despite the first paragraph, a permit may be issued or renewed for a period of less than two years.”

6. Section 6.4 of the Act is repealed.

7. The Act is amended by inserting the following section after section 7.10:

“**7.10.1.** The holder of a manufacturer’s permit shall keep, in the manner prescribed by regulation, a register setting out the inventory of the tobacco manufacturing equipment in the permit holder’s possession, its origin and the manner in which it was disposed of, if such is the case, as well as any other information prescribed by regulation.”

8. Section 13.1.1 of the Act is amended by replacing “a valid manufacturer’s or importer’s permit” in subparagraph *b* of the second paragraph by “a manufacturer’s permit, other than a permit issued for the activities described in section 6.0.1, or by a person holding an importer’s permit”.

9. The Act is amended by inserting the following section after the heading of Division III.1:

“**13.2.0.1.** A member of the Sûreté du Québec or of a municipal police force may enforce sections 9.2 and 9.2.1 throughout the territory in which that member provides police services.

That member may, despite the second paragraph of section 72.4 of the Act respecting the Ministère du Revenu (chapter M-31), sign and issue a statement of offence for any offence under those sections committed in that territory.”

10. Section 13.3 of the Act, amended by section 18 of chapter 15 of the statutes of 2009, is again amended

(1) by replacing “section 6.2, and examine the identification of the packages of tobacco being transported” in the first paragraph by “section 6.2, examine the identification of the packages of tobacco being transported and, for that purpose, inspect the vehicle, enter it and open, or order the opening of, any passenger compartment, shipping container, compartment, container or vessel”;

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

“The person may also order that the vehicle not be moved where the owner, driver or person in charge of it or a passenger refuses to submit to any inspection or examination provided for in the first paragraph, does not hold the documents referred to in that paragraph or produces a manifest or way-bill containing inaccurate or incomplete information or where the person has reasonable grounds to believe that an offence is being or has been committed under paragraph *a* of section 14.1 where it refers to sections 6.2 and 17.10, under subparagraph *a* of the first paragraph of section 14.2 where it refers to sections 6 and 6.0.1, or under section 14.3 where it refers to section 9.2. In any such case, the owner, driver or person in charge of the vehicle or the passenger shall produce identification and surrender for examination the vehicle registration certificate.”

11. Section 13.3.1 of the Act, amended by section 19 of chapter 15 of the statutes of 2009, is again amended by inserting “, or under subparagraph *a* of the first paragraph of section 14.2 where it refers to section 6.0.1,” after “17.10” in the first paragraph.

12. The Act is amended by inserting the following section after section 13.3.1:

“**13.3.2.** In the cases covered by section 13.3 or 13.3.1, a member of the Sûreté du Québec, a member of a municipal police force or a person authorized by the Minister for such purposes may cause a road vehicle stopped in contravention of Division II of Chapter II of Title VIII of the Highway Safety Code (chapter C-24.2) to be removed and impounded in the nearest suitable place.”

13. The heading of Division IV of the Act is replaced by the following heading:

“PENALTIES AND PENAL PROVISIONS”.

14. The Act is amended by inserting the following sections after the heading of Division IV:

“**13.9.** Any person who contravenes section 3 incurs a penalty equal to the greater of \$1,000 and three times the amount of tax payable under this Act in respect of the tobacco sold contrary to that section.

“13.10. Any person who contravenes section 6 incurs a penalty which,

(a) if the activity that is contrary to section 6 involved tobacco, is equal to the greater of \$1,000 and three times the amount of tax that would have been payable under this Act if the tobacco had been sold by retail sale in Québec; and

(b) if the activity that is contrary to section 6 involved raw tobacco, is equal to the greater of \$1,000 and five times the amount of tax that would have been payable under this Act if each gram of the raw tobacco had been a cigarette sold by retail sale in Québec.

“13.11. Any person who contravenes section 7 incurs a penalty equal to the greater of \$1,000 and three times the amount of tax that would have been payable under this Act if the tobacco sold or delivered contrary to that section had been sold by retail sale in Québec.

“13.12. Any person who contravenes section 7.0.1 incurs a penalty equal to the greater of \$1,000 and five times the amount of tax that would have been payable under this Act if each gram of raw tobacco sold or delivered contrary to that section had been a cigarette sold by retail sale in Québec.

“13.13. Any person who contravenes section 7.0.2 incurs a penalty equal to the greater of \$1,000 and five times the amount of tax that would have been payable under this Act if each gram of raw tobacco sold or delivered contrary to that section had been a cigarette sold by retail sale in Québec.

“13.14. Any person who contravenes section 7.1 incurs a penalty equal to the greater of \$1,000 and three times the amount of tax that would have been payable under this Act if the tobacco sold or delivered contrary to that section had been sold by retail sale in Québec.

“13.15. Any manufacturer who contravenes section 7.1.2 incurs a penalty equal to the greater of \$1,000 and three times the amount of tax that would have been payable under this Act if the tobacco involved in the activity that is contrary to that section had been sold by retail sale in Québec.

“13.16. Any person who sells, delivers or is in possession of tobacco intended for retail sale in Québec and contained in a package not identified in accordance with section 13.1 incurs a penalty equal to the greater of \$1,000 and three times the amount of tax that would have been payable under this Act if the tobacco had been sold by retail sale in Québec.

“13.17. For the purposes of section 13.9, paragraph *a* of section 13.10, section 13.11 and sections 13.14 to 13.16, the following rules apply:

(a) the penalty incurred is equal to the greater of \$2,000 and five times the amount of any tax that, under this Act, is payable in respect of tobacco sold by retail sale in Québec or would have been payable if the tobacco had been sold by retail sale in Québec, if the quantity of tobacco involved in the activity that is contrary to one of those sections is greater than

i. 10,000 cigarettes, tobacco sticks, rolls of tobacco or other pre-rolled tobacco products designed for smoking; or

ii. 10 kilograms of loose tobacco, leaf tobacco or tobacco products other than cigars or tobacco products referred to in subparagraph *i*; and

(b) the penalty incurred is equal to the greater of \$1,000 and 300% of the purchase price determined by the Minister in accordance with section 8.1, if cigars are involved in the activity that is contrary to one of those sections.

“13.18. A person who is found guilty of an offence under section 14.1, 14.2 or 15 does not incur, in respect of the same facts, a penalty provided for in the second paragraph of section 13.2 or in any of sections 13.9 to 13.17 unless it was imposed on the person before proceedings were instituted against the person under section 14.1, 14.2 or 15.”

15. Section 14.1 of the Act is amended by replacing “\$3,000” and “\$37,500” in the portion after paragraph *f* by “\$5,000” and “\$50,000”, respectively.

16. Section 14.2 of the Act, amended by section 21 of chapter 15 of the statutes of 2009, is again amended

(1) by replacing “\$3,000” in the portion after subparagraph *e* of the first paragraph by “\$5,000”;

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

“(a) contravenes section 6, 6.0.1, 7, 7.0.1, 7.0.2, 7.1.1, 7.1.2 or 7.9.”;

(3) by replacing “three times” in the second paragraph by “four times”.

17. Section 14.3 of the Act is amended by replacing “\$300” by “\$350”.

18. The Act is amended by inserting the following sections after section 15:

“15.0.1. Despite section 72 of the Act respecting the Ministère du Revenu (chapter M-31), penal proceedings may be instituted by a local municipality for an offence under section 14.3 committed in its territory.

Proceedings instituted by a municipality are brought before the competent municipal court.

The fine imposed belongs to the municipality if it instituted the proceedings.

The costs relating to proceedings instituted before a municipal court belong to the municipality in which the court has jurisdiction, except the costs remitted to the defendant or imposed on the prosecuting municipality under article 223 of the Code of Penal Procedure (chapter C-25.1).

“15.0.2. The provisions of the Act respecting the Ministère du Revenu (chapter M-31) concerning the prescription of penal proceedings, the seizure of a thing and the custody, retention, return, confiscation, sale or destruction of the thing apply, with the necessary modifications, to a member of the Sûreté du Québec, a member of a municipal police force and the municipality empowered to act under this Act.

“15.0.3. If a person uses a vehicle to transport or deliver tobacco or raw tobacco and is convicted of an offence under section 14.2 for doing so, the court, in addition to any other penalty that may be imposed, may, when pronouncing the sentence, order the Société de l'assurance automobile du Québec to suspend the driver's licence of the person for a period of

(a) not more than six months, for a first conviction; and

(b) at least six months, for a second or subsequent conviction.

If an order is issued under the first paragraph, the Société de l'assurance automobile du Québec shall suspend the driver's licence of the person in accordance with the order.”

ACT RESPECTING THE MINISTÈRE DU REVENU

19. Section 40.3 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), enacted by section 471 of chapter 15 of the statutes of 2009, is amended by adding the following paragraph after the second paragraph:

“Despite the first paragraph, if the name and address in Québec of the person at whose residence or in whose possession a thing has been seized in relation to an offence against the Tobacco Tax Act (chapter I-2) or a regulation made by the Government under it are unknown to the Minister or cannot be traced, the thing seized is deemed to be confiscated at the expiry of 90 days from the date of seizure. The sixth paragraph of section 68.0.2 applies to such a confiscated thing.”

20. Section 68.0.2 of the Act, enacted by section 472 of chapter 15 of the statutes of 2009, is amended by replacing the third paragraph by the following paragraphs:

“On application by the Minister within 30 days after a judgment is rendered in proceedings to impose a penal sanction for an offence against a fiscal law

or a regulation made by the Government under a fiscal law, or within 90 days after the date on which a defendant is deemed to have been convicted of such an offence, a judge may also order the confiscation of any thing seized under any of sections 40, 40.1, 40.1.0.1, 40.1.1 and 40.1.3, of the deposit referred to in the second paragraph of section 40.3 or of the sale proceeds referred to in section 40.4.

At the expiry of 30 days after a judgment is rendered in proceedings to impose a penal sanction for an offence against the Tobacco Tax Act or a regulation made by the Government under it or after the date on which a defendant is deemed to have been convicted of such an offence, a thing seized under any of sections 40, 40.1, 40.1.0.1 and 40.1.1 is confiscated by operation of law if the unlawful possession of the thing prevents it from being returned to the person from whom it was seized or to a person who claims to have a right in the thing, unless either of those persons objects within that period to the confiscation. A notice of such a confiscation by operation of law is given with the statement of offence.”

21. Section 72.1 of the Act is amended by adding the following paragraph:

“The same applies to the Deputy Minister in respect of a judgment rendered in relation to proceedings instituted by a local municipality under section 15.0.1 of the Tobacco Tax Act (chapter I-2).”

22. The Act is amended by inserting the following section after section 72.3:

“72.3.1. Where proceedings have been instituted by a local municipality under section 15.0.1 of the Tobacco Tax Act (chapter I-2), the Deputy Minister may

- (a) intervene in first instance to take charge of the prosecution;
- (b) intervene in appeal to take the place of the municipality who was the prosecutor in first instance;
- (c) order proceedings stayed before the rendering of judgment in first instance; or
- (d) allow the proceedings to be continued within six months of being stayed under subparagraph c.

The intervention, stay or continuation commences when the representative of the Deputy Minister notifies the clerk. The clerk shall notify the parties without delay.”

23. Section 72.4 of the Act is amended by adding the following paragraph after the second paragraph:

“A facsimile of the signature of a person referred to in the first or second paragraph that is affixed on the statement of offence has the same force as the person’s signature.”

FUEL TAX ACT

24. Section 27.1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended

(1) by replacing “or by regulation.” in paragraph *h* by “, by regulation or by the Minister; and”;

(2) by adding the following paragraph after paragraph *h*:

“(i) at the Minister’s request, enter into an agreement under section 51.”

25. The Act is amended by inserting the following section after section 27.1:

“**27.1.1.** The Minister may require, as a condition for the issue or maintenance in force of a permit, security of a value, in a form and under terms determined by the Minister.”

26. Section 27.3 of the Act is amended

(1) by striking out “other” after “the Minister or any”;

(2) by adding the following paragraph:

“Despite the first paragraph, a permit may be issued or renewed for a period of less than two years.”

27. Section 27.4 of the Act is repealed.

28. The Act is amended by inserting the following section after section 40:

“**40.0.1.** In the cases covered by section 39 or 40, a member of the Sûreté du Québec, a member of a municipal police force or a person authorized by the Minister for such purposes may cause any road vehicle stopped in contravention of Division II of Chapter II of Title VIII of the Highway Safety Code (chapter C-24.2) to be removed and impounded in the nearest suitable place.”

TRANSITIONAL AND FINAL PROVISIONS

29. A person to whom the second paragraph of section 6.0.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), enacted by section 2, applies must, before 18 February 2010, send the Minister of Revenue an application for a manufacturer’s permit in accordance with the Tobacco Tax Act.

The person is deemed to hold the permit applied for until the date on which the Minister issues the permit or sends the decision denying the permit.

30. Section 6.0.2 of the Tobacco Tax Act, enacted by section 2, applies to any application for a manufacturer's permit made to the Minister of Revenue that is pending on 28 October 2009.

31. The new provisions enacted by sections 3, 4, 24 and 25 of this Act apply to any permit application made to the Minister of Revenue that is pending on 19 November 2009 and, in the case of sections 4 and 25, to any permit that expires after 18 November 2009.

32. This Act comes into force on 19 November 2009, except section 15.0.3 of the Tobacco Tax Act (R.S.Q., chapter I-2), enacted by section 18, which comes into force on 19 May 2010.

2009, chapter 48

AN ACT TO AMEND THE ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS AND OTHER LEGISLATIVE PROVISIONS

Bill 41

Introduced by Madam Julie Boulet, Minister of Transport

Introduced 14 May 2009

Passed in principle 27 October 2009

Passed 26 November 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended:

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

Act respecting administrative justice (R.S.Q., chapter J-3)

Act respecting the Ministère des Transports (R.S.Q., chapter M-28)

Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001)

Act respecting roads (R.S.Q., chapter V-9)

Explanatory notes

This Act amends the Act respecting transport infrastructure partnerships to introduce new rules for the recovery of unpaid tolls and the protection of amounts collected by a partner on behalf of the Government. It also amends the Act respecting the Ministère des Transports to create the transport infrastructure partnership fund.

It contains measures allowing the Government to entrust the management of an infrastructure to a municipal authority and to retain the possibility of regulating the immovables and the facilities and equipment that are in or on the immovables even if the immovables are administered by a partner. It specifies the powers that the Minister of Transport may delegate to a partner, certain obligations of the partner and the applicable liability regime.

This Act stipulates that the Act respecting roads does not apply to a road infrastructure constructed or operated under a partnership agreement, except to the extent provided for in the agreement in accordance with the Act respecting transport infrastructure partnerships.

(Cont'd on next page)

Explanatory notes (Cont'd)

It amends the Highway Safety Code to regulate the use of cameras used to photograph the registration plates of road vehicles driven on a public road that is subject to the Act respecting transport infrastructure partnerships.

Finally, it contains various consequential provisions and brings more precision to a number of notions.



Chapter 48

AN ACT TO AMEND THE ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS AND OTHER LEGISLATIVE PROVISIONS

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS

1. Section 3 of the Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001) is amended by replacing “proposal solicitation documents” by “tender solicitation documents” at the end.

2. Section 4 of the Act is amended by replacing “transfer or lease out any property under the Minister’s management” at the end by “dispose of any government property under the Minister’s authority”.

3. Section 6 of the Act is amended

(1) by replacing “Every property” by “Every corporeal property”;

(2) by adding the following paragraph:

“However, the Government may, by an order published in the *Gazette officielle du Québec*, entrust all or part of the management of a road infrastructure constructed under this Act to a municipality, which, in that case, shall exercise the powers provided for in the Municipal Powers Act (chapter C-47.1).”

4. Section 8 of the Act is amended

(1) by inserting “under the Act respecting the Ministère des Transports (chapter M-28) and the Act respecting roads (chapter V-9) and” after “powers” in the first paragraph;

(2) by adding the following paragraph:

“However, a partner or partner’s delegate is not a mandatary of the State and no legal action may be taken against the State for damage caused by a partner or partner’s delegate in the exercise of a power delegated by the Minister or resulting from any instrument entered into under the partnership agreement.”

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

“3.1. All complaints received by a partner must be treated fairly. To this end, the partner must adopt a complaints examination policy.

“3.2. A person dissatisfied with the way a complaint addressed to a partner has been examined or treated may take the matter to the Minister.

The Minister may make recommendations to the partner concerning the complaint in question.”

6. Section 11 of the Act is amended

(1) by striking out “charges and the” in subparagraph 1 of the first paragraph;

(2) by replacing “toll devices” in subparagraph 4 of the first paragraph by “transponders”.

7. Section 12 of the Act is amended

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

“(2) establish, collect and enforce payment of administration fees relating to the collection and enforced payment of tolls; and”;

(2) by replacing “fees and charges” in paragraph 3 by “and fees”;

(3) by adding the following paragraphs:

“A partner may also take photographs identifying a vehicle at a toll station. The camera used must be positioned such as to protect the identity of the occupants of the vehicle.

Before communicating a photograph described in the second paragraph, the partner must ensure that the photograph shows the road vehicle’s registration plate but does not allow the occupants of the vehicle to be seen.”

8. Section 13 of the Act is replaced by the following section:

“13. A toll and related fees and interest payable under this Act for the operation of a road vehicle on a designated road infrastructure shall be paid to the partner

(1) by the person in whose name a transponder is registered for the road vehicle, if the device is in the vehicle and functioning;

(2) by the holder of an anonymous transponder, if the device is in the road vehicle and functioning and there is no functioning transponder registered for the vehicle in the vehicle;

(3) by the holder of a customer account, opened with the partner, to which the passages of the road vehicle are charged, if there is no functioning transponder registered for the vehicle or functioning anonymous transponder in the vehicle;

(4) by the driver of the road vehicle, if the installations allow the driver to pay the toll at the time of passage, there is no functioning transponder registered for the vehicle or functioning anonymous transponder in the vehicle, and no customer account to which the passages of the vehicle are charged has been opened with the partner;

(5) by the holder of the registration certificate for the road vehicle, if the driver fails to pay the toll as required under paragraph 4 and no statement of offence is issued to the driver by a peace officer at the time of the offence; and

(6) by the holder of the registration certificate for the road vehicle, in all other cases.”

9. Section 14 of the Act is replaced by the following section:

“**14.** The obligation to pay a toll is incurred as soon as a road vehicle enters a designated infrastructure.”

10. Section 15 of the Act is amended

(1) by replacing “from any government or body” by “from the Société de l’assurance automobile du Québec or, if the road vehicle is not registered in Québec, from any administrative authority responsible for the registration of the vehicle or any body composed of representatives of the ministers responsible for transport or highway safety,”;

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

“(4) the file number of the person in whose name the road vehicle is registered with the Société de l’assurance automobile du Québec.”

11. Section 16 of the Act is amended

(1) by striking out “, charges”;

(2) by adding the following paragraph:

“If the partnership agreement provides that some or all the tolls and fees required under this Act belong to the State, the amounts belonging to the State are paid into the transport infrastructure partnership fund established under paragraph 3 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28).”

12. The Act is amended by inserting the following sections after section 16:

“**16.1.** If a partnership agreement provides that some or all of the tolls and fees collected by the partner belong to the State, the partner is deemed to hold the amounts belonging to the State in trust for the State for payment into the transport infrastructure partnership fund. These amounts must be considered as forming a fund separate from the partner’s own patrimony and property, whether or not they have in fact been held separately from the partner’s own funds and assets.

“**16.2.** The Minister may, by regulation, determine the personal information that a partner is authorized to collect from a person in whose name a transponder is registered or from the holder of a customer account.”

13. Section 17 of the Act is amended by adding the following paragraph:

“A partner must destroy all personal information, including a photograph taken under section 12, no later than three years after payment of the toll, unless such payment is contested.”

14. Sections 18 to 23 of the Act are replaced by the following sections:

“**18.** A person described in paragraph 4 of section 13 must pay the toll at the time of passage on a designated infrastructure whose installations allow the toll to be paid at that time.

“**19.** A person described in paragraph 1, 3 or 6 of section 13 must pay the toll and related fees upon receiving a demand for payment to that effect.

Such a demand for payment must be sent to the person within 30 days of the passage of the road vehicle on the designated infrastructure and must

(1) set out the place, date and time the passage was recorded;

(2) state that the partner will send the person a photograph showing the road vehicle’s registration plate but not allowing the occupants of the vehicle to be seen and indicating the place, date and time the passage was recorded, upon receipt of a written request and the additional fee prescribed by government regulation; and

(3) specify that failure to pay within 30 days of the sending of the demand for payment or, as applicable, of the photograph may result in penal proceedings.

In the case of a person described in paragraph 1 or 3 of section 13, the demand for payment is sent to the last address the person gave to the partner.

In the case of a person described in paragraph 6 of section 13, the demand for payment is sent to the last address listed for the person in the records of the Société de l'assurance automobile du Québec or, if applicable, in the records kept outside Québec by the administrative authority responsible for the registration of the vehicle.

If the agreement between the partner and either the person in whose name a transponder is registered or the holder of a customer account, as applicable, provides that tolls for passages detected by the transponder are paid at the time of passage, a demand for payment referred to in the first paragraph is sent only if the person or holder is in default.

“20. The Minister may designate from among the partner’s employees who meet the conditions determined by government regulation a person to be entrusted with the enforcement of this Act for the purposes of drawing up offence reports referred to in article 62 of the Code of Penal Procedure (chapter C-25.1).

A person designated under the first paragraph is not authorized to exercise the powers provided for in Chapters II and III of that Code.”

HIGHWAY SAFETY CODE

15. Section 31.1 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended

(1) by striking out the second paragraph;

(2) by replacing “, if” in the fourth paragraph by “or if” and by striking out “or if, on the due date, the Société has not received the notice referred to in the second paragraph of section 23 of the Act respecting transport infrastructure partnerships (chapter P-9.001)” in that paragraph;

(3) by striking out “, and the Société must, in the case of a failure to pay a toll, have received the notice referred to in the second paragraph of section 23 of the Act respecting transport infrastructure partnerships” in the fifth paragraph.

16. Section 417.1 of the Code is amended by striking out “or the sum payable under the Act respecting transport infrastructure partnerships” at the end.

17. The Code is amended by inserting the following section after section 417.1:

“417.2. No person may drive a road vehicle on a public road subject to a toll under the Act respecting transport infrastructure partnerships (chapter P-9.001) unless the toll and fees are paid in accordance with that Act.”

18. The Code is amended by inserting the following section after section 509.1:

“509.2. Every person who contravenes section 417.2 is guilty of an offence and is liable to a fine of \$150 to \$250.”

19. Section 592 of the Code is amended by replacing “415 to 418” in the second paragraph by “415 to 417.1, 418”.

20. The Code is amended by inserting the following sections after section 592:

“592.0.1. A person in whose name a transponder is registered may be convicted of any offence under section 417.2 unless the person proves that, at the time of the offence, the transponder was in the possession of a third party without the person’s consent.

“592.0.2. A holder of a customer account with the partner may be convicted of any offence under section 417.2 unless the person proves that, at the time of the offence, the road vehicle associated with the customer account was in the possession of a third party without the person’s consent.”

21. The Code is amended by inserting the following section after section 592.4:

“592.5. In the case of an offence evidenced by a photograph taken by a camera approved by the Minister of Transport under section 595.1, the statement of offence and the photograph, indicating the place, date and time it was taken, must be sent to the owner of the road vehicle at the most recent address entered in the records of the Société or, if applicable, in the records kept outside Québec by an administrative authority responsible for registering the vehicle, or to the person in whose name the transponder is registered or the holder of the customer account at the last address that person or holder gave to the partner. The photograph must show the vehicle’s registration plate without making it possible to see the occupants of the vehicle.

In the case of a person described in paragraph 5 of section 13 of the Act respecting transport infrastructure partnerships (chapter P-9.001), the prosecutor must send to that person the statement of offence and the photograph, indicating the place, date and time it was taken, within 30 days after the passage of the road vehicle on a public road subject to a toll under that Act.”

22. The Code is amended by inserting the following sections after section 595:

“595.1. The cameras used to photograph the registration plates of road vehicles driven on a public road referred to in section 417.2 must be approved by the Minister of Transport and, if applicable, be verified or certified in accordance with a regulation made under subparagraph 5 of the first paragraph of section 11 of the Act respecting transport infrastructure partnerships (chapter P-9.001); they must also allow the place, date and time the photograph was taken to be determined.

The places where such cameras may be used must be announced by traffic signs or signals prescribed for that purpose by the Minister of Transport.

Any order made under this section is to be published in the *Gazette officielle du Québec*.

“595.2. In penal proceedings for an offence under section 417.2, a photograph of a road vehicle’s registration plate taken by a camera approved by the Minister of Transport is proof, in the absence of any evidence to the contrary, of the vehicle’s presence on the public road and of the other information displayed on the photograph.”

23. The Code is amended by inserting the following section after section 597.1:

“597.2. Section 597 does not apply to penal proceedings for an offence under section 417.2.”

24. Section 648 of the Code, amended by section 83 of chapter 40 of the statutes of 2007 and by section 98 of chapter 14 of the statutes of 2008, is again amended by adding the following paragraph at the end:

“However, the Government deducts from each fine collected under section 509.2 an amount it determines on the recommendation of the Minister of Transport. This amount is paid into the transport infrastructure partnership fund established under paragraph 3 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28) in order to reimburse the partner, if applicable, for the toll and fees imposed under the Act respecting transport infrastructure partnerships (chapter P-9.001).”

ACT RESPECTING ADMINISTRATIVE JUSTICE

25. Schedule IV to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by striking out paragraph 30.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

26. Section 3 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by replacing “is applied” in subparagraph *j* of the first paragraph by “and the Act respecting transport infrastructure partnerships (chapter P-9.001) are applied”.

27. Section 12.1 of the Act is amended by replacing “Minister and” by “Minister or of a partner in accordance with the Act respecting transport infrastructure partnerships (chapter P-9.001), and in respect”.

28. Section 12.1.1 of the Act is amended by adding “or by a partner in accordance with the Act respecting transport infrastructure partnerships (chapter P-9.001)” at the end.

29. Section 12.30 of the Act, amended by section 87 of chapter 40 of the statutes of 2007, is again amended by adding the following paragraph at the end:

“(3) the “transport infrastructure partnership fund”, to finance the construction and operation of transport infrastructures pursuant to a partnership agreement.”

30. The Act is amended by inserting the following after section 12.42:

“§3. — *Transport infrastructure partnership fund*

“**12.43.** The fund is made up of the following amounts, except interest:

(1) the tolls and fees collected by partners under the Act respecting transport infrastructure partnerships (chapter P-9.001);

(2) the sums paid by the Minister of Finance under the second paragraph of section 648 of the Highway Safety Code (chapter C-24.2);

(3) the sums paid by the Minister of Transport out of the appropriations granted for that purpose by Parliament;

(4) the sums paid by the Minister of Finance under the first paragraph of section 12.34 and section 12.35;

(5) the sums paid by a partner or a third party under a partnership agreement;

(6) the contributions, gifts and legacies paid into the fund to further the achievement of its objects.

“**12.44.** Sections 12.31 and 12.33 to 12.39 apply to the fund.”

ACT RESPECTING ROADS

31. Section 1 of the Act respecting roads (R.S.Q., chapter V-9) is amended by adding the following paragraph at the end:

“It does not apply to a road infrastructure constructed or operated under a partnership agreement entered into pursuant to the Act respecting transport infrastructure partnerships (chapter P-9.001), except to the extent provided for in the agreement in accordance with section 8 of that Act.”

FINAL PROVISION

32. This Act comes into force on 4 December 2009.

2009, chapter 49

AN ACT TO AMEND THE ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE

Bill 52

Introduced by Mr. Serge Simard, Minister for Natural Resources and Wildlife

Introduced 29 May 2009

Passed in principle 16 September 2009

Passed 3 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009, except section 5, which comes into force on the date of coming into force of the first regulation made for the purposes of section 30 of the Act respecting the conservation and development of wildlife, as replaced by section 5 of this Act, and section 29, which comes into force on 1 April 2010. However, section 46 has effect as of 1 January 2009.

Legislation amended:

Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1)

Act respecting hunting and fishing rights in the James Bay and New Québec territories (R.S.Q., chapter D-13.1)

Parks Act (R.S.Q., chapter P-9)

Regulation amended:

Code of ethics of Québec police officers

Explanatory notes

This Act amends the Act respecting the conservation and development of wildlife to give additional powers to the Minister in charge of its administration, in particular with regard to feeding and baiting, the disposal of pests, and the establishment of fish-stocking plans. In addition, certain regulatory powers are transferred from the Government to the Minister.

The Government is empowered to delegate certain regulatory powers to the Société des établissements de plein air du Québec or any other agency or body that is party to a contract with the Minister, on the conditions determined by the Government.

Persons who enforce wildlife laws in a province or State adjacent to Québec are recognized as wildlife protection officers ex officio, provided they are acting under the responsibility of a Québec wildlife protection officer.

(Cont'd on next page)

Explanatory notes (Cont'd)

Wildlife protection assistants and area wardens are empowered to establish the identity of a person so that a statement of offence may be drawn up.

Certain changes affecting the board of directors of the Fondation de la faune du Québec are made, in particular by providing for an audit committee subject to the rules of the Act respecting the governance of state-owned enterprises.

Lastly, new prohibitions in matters of wildlife management and adjustments of a technical and penal nature are introduced.



Chapter 49

AN ACT TO AMEND THE ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 1 of the Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1) is amended

(1) by inserting “aquatic” before “mollusc” in the definition of “fish”;

(2) by inserting the following definition after the definition of “to sell”:

“**“Société”** means the Société des établissements de plein air du Québec established under the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01);”.

2. Section 1.1 of the Act is amended

(1) by replacing “a mollusc or a crustacean” in the first paragraph by “an aquatic mollusc or crustacean”;

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

“The same is true for species appearing on a list established under section 9 of the Act respecting threatened or vulnerable species (chapter E-12.01).”

3. Section 7 of the Act is amended

(1) by replacing “protection officer” wherever it occurs by “wildlife protection officer”;

(2) by adding the following paragraph:

“A person whose principal function is to enforce the laws concerning wildlife in the provinces and States adjacent to Québec is a wildlife protection officer, *ex officio*, if acting under the orders of a wildlife protection officer appointed under section 3.”

4. Section 8 of the Act is amended

(1) by adding, at the end of the third paragraph, “except the power granted under article 72 of the Code”;

(2) by replacing “protection assistants” in the fourth paragraph by “wildlife protection assistants”.

5. Section 30 of the Act is replaced by the following section:

“30. No person may use a substance, object, animal or domestic animal to attract or attempt to attract an animal or class of animals, except on the conditions determined by regulation of the Minister.

No person may feed or attempt to feed an animal or class of animals except on the conditions determined by regulation of the Minister.”

6. The Act is amended by inserting the following section after section 30.3:

“30.4. No person may use a firearm, crossbow or bow to shoot or attempt to shoot at a representation of an animal or part of an animal installed by a wildlife protection officer for the purpose of enforcing this Act.”

7. Section 47 of the Act is amended by replacing “or 60” in the first paragraph by “, 60 or 67”.

8. Section 54 of the Act is amended by replacing “fixed by regulation” in the second paragraph by “determined by regulation of the Minister.”

9. Section 54.1 of the Act is replaced by the following section:

“54.1. The Minister may authorize a person, association or body to hold a draw for trapping licences or leases of exclusive trapping rights. The authorization may provide that all or some of the fees collected for the draw devolve upon the holder of the authorization.”

10. Section 67 of the Act is amended by adding the following paragraph:

“No person may kill or capture an animal that causes damage to property or must be moved in the public interest, except on the conditions determined by regulation of the Minister.”

11. Section 68 of the Act is amended

(1) by replacing the introductory clause by the following:

“68. In the cases described in section 67 or where an animal has been found or accidentally killed or captured, a person shall, without delay,”;

(2) by adding “or dispose of it according to the conditions determined by regulation of the Minister” at the end of paragraph 1;

(3) by replacing “protection officer” in paragraph 2 by “wildlife protection officer”.

12. Section 71 of the Act is amended by inserting “67,” after “60,”.

13. The Act is amended by inserting the following section after section 73:

“**73.1.** The Minister may establish a fish-stocking plan for a territory governed by Chapter IV, in conjunction with a lessee of exclusive fishing rights, an agency that is party to a memorandum of agreement, a Native community that is party to an agreement referred to in section 24.1, an agency or body that is party to a contract referred to in section 109, 118, 120, 126 or 127, or the Société.

Despite any regulation made under paragraph 1 or 3 of section 73, such a plan may contain different restrictions regarding fish that may be stocked.

A fish-stocking plan established by the Minister is published on the Internet site of the department or by any other means. It comes into force on the date of its publication or on any later date specified in the plan.”

14. Section 78.6 of the Act is amended

- (1) by replacing “Government” in the introductory clause by “Minister”;
- (2) by striking out paragraphs 1 to 3;
- (3) by inserting “outfitter’s” after “class of” in paragraph 4.

15. Section 78.7 of the Act is amended by striking out “also” in the first paragraph.

16. Section 84.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“The Minister may also delimit a territory for the purposes of subparagraph 3 of the third paragraph of section 56, subparagraph 2 of the fourth paragraph of section 56, paragraph 18 of section 162 or subparagraph 2 of the first paragraph of section 163.”

17. Section 106.0.2 of the Act is amended by replacing “subparagraph 2.1” in the first paragraph by “subparagraph 1”.

18. Section 110 of the Act is amended

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

“**110.** With regard to a controlled zone, the Government may, by regulation,

- (1) authorize or prohibit a recreational, hunting or fishing activity, on the conditions it determines;

(2) set the fees or maximum fees payable to carry on a recreational, hunting or fishing activity, to register for a draw or to travel about the territory;

(3) authorize or prohibit the use of recreational vehicles on the conditions it determines;

(4) set the maximum number or the categories of persons that may carry on a recreational, hunting or fishing activity in a sector of the territory, on the conditions it determines;

(5) authorize or prohibit the carrying, possession or transport of hunting or fishing gear on the conditions it determines;

(6) authorize or prohibit the presence of a dog or other domestic animal on the conditions it determines;

(7) divide the territory into sectors for the purposes of the standards prescribed under this section, which may vary according to the sector;

(8) determine the minimum and maximum fees payable for membership in an agency that is party to a memorandum of agreement; and

(9) allow any agency that is party to a memorandum of agreement to exercise all or some of the regulatory powers provided for in subparagraphs 1 to 4 and subparagraphs 7 and 8, on the conditions it determines.”;

(2) by replacing, in the second paragraph, “sought” by “hunted or fished” and “hunting, fishing or trapping” by “recreational, hunting or fishing”;

(3) by replacing “licences” in the second paragraph by “class of licence”.

19. Section 110.1 of the Act is amended

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

“**110.1.** The powers exercised by an agency that is party to a memorandum of agreement under subparagraph 9 of the first paragraph of section 110 must be exercised by by-law.”;

(2) by replacing “paragraph *b* of subparagraph 6” in the introductory clause of the second paragraph by “subparagraphs 2 and 7”;

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

“A copy of the by-law must be sent to the Minister for approval.

The by-law comes into force on the date the agency receives a notice of approval from the Minister or, failing such a notice, 30 days after the by-law was sent to the Minister.”

20. Section 110.2 of the Act is replaced by the following section:

“110.2. The Minister may amend or replace the by-law of an agency that is party to a memorandum of agreement if the by-law fails to comply with the conditions determined by government regulation or the rules provided for the adoption of the by-law are not followed.

A copy of the amended or replaced by-law is sent to the agency and comes into force on the date it is received by the agency.”

21. Section 110.3 of the Act is amended by replacing “Any by-law of an agency that is a party to a memorandum of agreement respecting the matters provided for in subparagraph 6 of the first paragraph of section 110” by “A by-law made by an agency that is party to a memorandum of agreement under subparagraph 9 of the first paragraph of section 110 or a by-law made by the Minister under section 110.2”.

22. Sections 110.4 and 110.5 of the Act are repealed.

23. Section 118.0.1 of the Act is amended by striking out “des établissements de plein air du Québec” in the first paragraph.

24. Section 121 of the Act is replaced by the following section:

“121. With regard to a wildlife sanctuary, the Government may, by regulation,

(1) authorize or prohibit a recreational, hunting or fishing activity, on the conditions it determines;

(2) set the fees or maximum fees payable to carry on a recreational, hunting or fishing activity, to register in a draw or to travel about the territory;

(3) authorize or prohibit the use of vehicles for recreational purposes, on the conditions it determines;

(4) authorize or prohibit the carrying, possession or transport of hunting or fishing gear, on the conditions it determines;

(5) authorize or prohibit the presence of a dog or other domestic animal, on the conditions it determines;

(6) divide the territory into sectors for the purposes of the standards prescribed under this section, which may vary according to the sector; and

(7) allow the Société or any body that is party to a contract referred to in section 118 or 120 to exercise all or some of the regulatory powers provided for in subparagraphs 1 to 3 and subparagraphs 5 and 6, on the conditions it determines.

The fees payable that may be set under this section may vary according to the category of persons or class of licence, a person's age, the activity being carried on, the wildlife species being hunted or fished, the length of stay, the sector or place where the recreational, hunting or fishing activity is carried on, and the period or date of the activity."

25. The Act is amended by inserting the following sections after section 121:

"121.1. The powers exercised by the Société or by a body that is party to a contract referred to in section 118 or 120 under subparagraph 7 of the first paragraph of section 121 must be exercised by by-law.

A copy of the by-law must be sent to the Minister for approval.

The by-law comes into force on the date the Société or body receives a notice of approval from the Minister or, failing such a notice, 30 days after the by-law was sent to the Minister.

"121.2. The Minister may amend or replace the by-law of the Société or of a body that is party to a contract referred to in section 118 or 120 if the Société or body fails to comply with the conditions determined by government regulation.

A copy of the amended or replaced by-law is sent to the Société or body and comes into force on the date it is received by the body or the Société.

"121.3. A by-law made by the Société or by a body that is party to a contract referred to in section 118 or 120 under subparagraph 7 of the first paragraph of section 121 or a by-law made by the Minister under section 121.2 must be posted near the place where users register and a copy must be given, on request, to each user who practises an activity in a wildlife sanctuary."

26. Section 125 of the Act is replaced by the following section:

"125. With regard to a wildlife preserve, the Government may, by regulation,

(1) authorize or prohibit a commercial, recreational, hunting or fishing activity on the conditions it determines;

(2) set the fees or maximum fees payable to carry on a recreational, hunting or fishing activity, to register for a draw or to travel about the territory;

(3) authorize or prohibit the use of any type of vehicle, on the conditions it determines;

(4) authorize or prohibit the carrying, possession or transport of hunting or fishing gear, on the conditions it determines;

(5) authorize or prohibit the presence of a dog or other domestic animal, on the conditions it determines; and

(6) divide the territory into sectors for the purposes of the standards prescribed by this section.

The fees payable that may be set under this section may vary according to the category of persons or class of licence, a person's age, the activity being carried on, the wildlife species being hunted or fished, the length of stay, the sector or place where the commercial, recreational, hunting or fishing activity is carried on, and the period or date of the activity."

27. Section 133 of the Act is replaced by the following section:

"133. The Foundation is administered by a board of directors consisting of 13 members appointed by the Government. The board is formed of the following members, seven of whom must be from regions other than the Montréal and Québec City regions:

(1) a chairman of the board and a president and director general;

(2) eight members appointed on the basis of the expertise and experience profiles approved by the board;

(3) three members from regional wildlife organizations chosen from a list provided by the Table nationale de la faune that gives preference to candidates who are on the board of directors of such an organization."

28. Section 135 of the Act is replaced by the following section:

"135. The members of the board of directors are appointed for a term not exceeding four years."

29. The Act is amended by inserting the following section after section 144:

"144.1. The board of directors of the Foundation must establish an audit committee. Sections 23 to 26 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) apply to such a committee."

30. Section 146 of the Act is replaced by the following section:

"146. The Foundation must send a three-year plan of its activities to the Minister for approval three months before the beginning of the first fiscal year covered by the plan.

The plan must include the Foundation's policy directions, priorities, objectives, strategies and budgetary policies. It must also comply with any instructions the Minister may give to the Foundation."

31. Section 162 of the Act is amended

- (1) by striking out paragraphs 1, 9, 10, 10.1, 12, 19 and 21;
- (2) by replacing “protection officer” in paragraph 3.1 by “wildlife protection officer”.

32. Section 163 of the Act is replaced by the following section:

“163. In addition to the other powers conferred upon the Minister by this Act, the Minister may make regulations

- (1) determining classes of licences, certificates, authorizations and leases, as well as their content and duration and the conditions for their issue, replacement, renewal or transfer;
- (2) limiting the number of licences or leases of each class for a zone, territory or place the Minister specifies, and determining the number of licences or leases of each class that a person is authorized to issue under section 54 for that zone, territory or place;
- (3) establishing the requirements that a holder of a licence, certificate, authorization or lease must satisfy;
- (4) setting the fees or maximum fees payable for the issue, replacement, renewal or transfer of a licence, certificate, authorization or lease, as well as the fees or maximum fees payable for late payments or for administrative services involved in the processing of applications;
- (5) setting the fees or maximum fees payable for registration in a draw for a trapping licence or a lease of exclusive trapping rights;
- (6) determining, for the purposes of section 30, the cases in which a person may attract or attempt to attract an animal or class of animals, for any reason, by the use of a substance, object, animal or domestic animal, on the conditions the Minister determines;
- (7) determining, for the purposes of section 30, the cases in which a person may feed or attempt to feed an animal or class of animals, on the conditions the Minister determines;
- (8) setting, for each pelt from an animal hunted or trapped, whether undressed, dressed or received on consignment by an intermediary for its sale or trade, the royalties that the holder of a licence referred to in section 53 must pay;
- (9) setting, for the purposes of the second paragraph of section 54 and the second paragraph of section 155.2, for each class of licence, the amount of the contribution toward the funding of the Fondation de la faune du Québec;

(10) determining, for the purposes of the second paragraph of section 67, the cases in which an animal that causes damage to property or must be moved in the public interest may be killed or captured, on the conditions the Minister determines;

(11) determining, for the purposes of section 68, the animals that must be released, reported to a wildlife protection officer or disposed of in any other manner, and the conditions governing their release or other manner of disposal; and

(12) determining among the provisions of a regulation made by the Minister under this Act those the violation of which constitutes an offence.

The Minister may, in exercising regulatory powers or for the purposes of this Act, determine classes of animals and the animals in each class, and vary fees according to the class of licence or category of persons, a person's age, the activity being carried on, the wildlife species being hunted, fished or trapped, and the duration of the recreational, hunting, fishing or trapping activity, the sector or place where the activity is carried on and the period or date of the activity."

33. Section 164 of the Act is amended

(1) by replacing “, 54.1 and 56” by “or 56 or under any of subparagraphs 1 to 3, 6, 7 and 10 to 12 of the first paragraph of section 163”;

(2) by adding the following paragraph:

“The following are not subject to the requirements of the Regulations Act: a by-law made by an agency that is party to a memorandum of agreement under subparagraph 9 of the first paragraph of section 110; a by-law made by the Société or by an agency or body that is party to a contract referred to in section 118 or 120 under subparagraph 7 of the first paragraph of section 121; a regulation made by the Minister under section 110.2 or 121.2; and a fish-stocking plan established by the Minister under section 73.1.”

34. Section 165 of the Act is amended by replacing “27 or 30.1” in subparagraph 2 of the first paragraph by “27, 30.1 or 30.4”.

35. Section 167 of the Act is amended

(1) by inserting “30.4,” after “30.1,” in subparagraph 1 of the first paragraph;

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

“(3) a fish-stocking plan established under section 73.1.”.

36. Section 171 of the Act is amended by striking out “110.4, 110.5,” in paragraph 2.

37. Section 171.5 of the Act is amended by inserting “and the judge has not exercised the power to make an order under section 171.5.1” after “section 171.2” in the first paragraph.

38. The Act is amended by inserting the following section after section 171.5:

“171.5.1. Where an offender has been convicted of an offence described in section 171.2, the judge may, provided an application for an order has been made in the offender’s presence or the offender has been given prior notice by the prosecutor, order that the offender, at the offender’s expense and within a specified time, take the measures necessary to restore the premises to the state they were in prior to the offence or, if applicable, to bring the work carried out into line with the regulatory requirements. The judge may also order the seizure of security furnished under section 128.7 by the holder of an authorization, until the order has been executed to the Minister’s satisfaction.

If the offender fails to comply with an order referred to in the first paragraph, the Minister may, at the offender’s expense, proceed with the restoration of the premises. To that end, any security furnished under section 128.7 is confiscated up to the amount of the costs occasioned by the restoration.

If the premises cannot be restored, the judge may, on an application by the prosecutor, order that an additional amount be paid to an organization dedicated to the conservation, protection, improvement, restoration or development of wildlife habitats so that it may create a replacement habitat or other type of wildlife habitat in the region where the offence was committed. The additional amount must reflect the degree of degradation of the premises. The judge may also order the confiscation of any security furnished under section 128.7, up to the additional amount.”

39. Section 171.6 of the Act is amended by replacing “shall be prescribed by two years from the date of the commission of the offence” by “may not be brought later than two years after the date the offence was committed, except an offence under the provisions of section 128.6 for which no penal proceedings may be brought later than two years after the date the offence was ascertained”.

40. Section 172 of the Act is amended by inserting “30.4,” after “30.2,” in the third paragraph.

41. Section 177 of the Act is amended

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

“(2) if the licence holder, including any shareholder, officer or director of a legal person that is the licence holder, has been convicted of an offence against this Act or its regulations, against any other Act or regulation concerning hunting, fishing, trapping or outfitting, or against the Environment Quality Act (chapter Q-2), the Consumer Protection Act (chapter P-40.1) or the Public Buildings Safety Act (chapter S-3).”

“(3) if the licence holder fails to provide the lodging, services or equipment necessary for the carrying on of the activity concerned and for which the person has paid.”

42. Section 191.2 of the Act is repealed.

43. The Act is amended

(1) by replacing “protection officers” wherever it occurs in sections 3, 6 and 8.1 by “wildlife protection officers”;

(2) by replacing “protection assistants” in section 8.1 by “wildlife protection assistants”;

(3) by replacing “protection officer” wherever it occurs in sections 12 to 13.1, 14, 15, 16 to 20, 22, 23, 45, 72 and 169 by “wildlife protection officer”;

(4) by replacing “protection assistant” wherever it occurs in sections 12 to 13.1, 16 to 18, 19, 20, 22, 23, 45, 72 and 169 by “wildlife protection assistant”.

ACT RESPECTING HUNTING AND FISHING RIGHTS IN THE JAMES BAY AND NEW QUÉBEC TERRITORIES

44. Section 4 of the Act respecting hunting and fishing rights in the James Bay and New Québec territories (R.S.Q., chapter D-13.1) is amended

(1) by replacing “protection officer” wherever it occurs by “wildlife protection officer”;

(2) by replacing “protection assistant” in the first paragraph by “wildlife protection assistant”.

PARKS ACT

45. Section 15 of the Parks Act (R.S.Q., chapter P-9) is amended by replacing “protection officer” by “wildlife protection officer”.

TRANSITIONAL AND FINAL PROVISIONS

46. Section 1 of the Code of ethics of Québec police officers, enacted by Order in Council 920-90 dated 27 June 1990 (1990, G.O. 2, 1760), is amended by inserting “every peace officer within the meaning of section 6 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1),” after “applies to” in the second paragraph.

47. Government regulations made under section 78.6 of the Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1) before 4 December 2009 are, as of that date, deemed to have been made by the Minister of Natural Resources and Wildlife under that section or under subparagraph 1 or 3 of the first paragraph of section 163 of that Act, as replaced by section 32 of this Act.

48. Government regulations made under any of paragraphs 1, 9 to 10.1, 12 and 21 of section 162 of the Act respecting the conservation and development of wildlife before 4 December 2009 are, as of that date, deemed to have been made by the Minister of Natural Resources and Wildlife under subparagraph 3, 4, 8, 9 or 11 of the first paragraph of section 163 of that Act, or under the second paragraph of that section, as replaced by section 32 of this Act.

49. Regulations made by the Minister of Natural Resources and Wildlife under section 54.1 of the Act respecting the conservation and development of wildlife before 4 December 2009 are, as of that date, deemed to have been made by the Minister under subparagraph 1 or 2 of the first paragraph of section 163 of that Act, as replaced by section 32 of this Act.

50. The members of the board of directors of the Fondation de la faune du Québec in office on 4 December 2009 continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

51. The Regulation respecting the prohibition of hunting and trapping in certain territories, enacted by Order in Council 347-87 dated 11 March 1987 (1987, G.O. 2, 1116), remains in force until repealed or replaced by a regulation made by the Minister of Natural Resources and Wildlife under section 56 of the Act respecting the conservation and development of wildlife.

52. This Act comes into force on 4 December 2009, except section 5, which comes into force on the date of coming into force of the first regulation made for the purposes of section 30 of the Act respecting the conservation and development of wildlife, as replaced by section 5 of this Act, and section 29, which comes into force on 1 April 2010. However, section 46 has effect as of 1 January 2009.

2009, chapter 50

AN ACT TO CREATE THE OFFICE OF COMMISSIONER FOR COMPLAINTS CONCERNING MECHANISMS FOR THE RECOGNITION OF PROFESSIONAL COMPETENCE

Bill 53

Introduced by Madam Kathleen Weil, Minister responsible for the administration of legislation respecting the professions

Introduced 10 June 2009

Passed in principle 30 September 2009

Passed 1 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended:

Professional Code (R.S.Q., chapter C-26)

Explanatory notes

This Act provides for the creation of the office of Commissioner for complaints concerning mechanisms for the recognition of professional competence within the Office des professions du Québec. The Commissioner is to receive and examine complaints against professional orders concerning the mechanisms for the recognition of professional competence established within the professional orders. The Commissioner must also, among other functions, monitor the operation of such mechanisms.

Under the Act, the Office, in cooperation with the Ministère de l'Éducation, du Loisir et du Sport, is responsible for taking measures to encourage educational institutions and professional orders to collaborate so that if a professional order requires a person to acquire additional training, the training is offered by an educational institution. The Office is to report each year to the Government on the measures taken and make any recommendations it considers appropriate.



Chapter 50

AN ACT TO CREATE THE OFFICE OF COMMISSIONER FOR COMPLAINTS CONCERNING MECHANISMS FOR THE RECOGNITION OF PROFESSIONAL COMPETENCE

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Professional Code (R.S.Q., chapter C-26) is amended by inserting the following after the heading of Chapter II:

“DIVISION I

“GENERAL PROVISIONS”.

2. Section 5 of the Code is amended by inserting “, the Commissioner for complaints concerning mechanisms for the recognition of professional competence” after “secretary”.

3. Section 12 of the Code, amended by sections 1 and 2 of chapter 11 of the statutes of 2008, is again amended by inserting the following subparagraphs after subparagraph 7 of the third paragraph:

“(7.1) take measures, in cooperation with the Ministère de l’Éducation, du Loisir et du Sport, to encourage educational institutions and professional orders to collaborate so that if a professional order requires a person to acquire training under a regulation made under paragraph *c*, *c.1* or *c.2* of section 93, paragraph *i* of section 94 as regards standards of equivalence, or paragraph *q* or *r* of that section, the training is offered by an educational institution;

“(7.2) report each year to the Government on the measures taken under subparagraph 7.1, making any recommendations it considers appropriate;”.

4. Section 16.1 of the Code is amended by inserting “, which must include the contents of the annual activity report mentioned in section 16.19” at the end of the first paragraph.

5. The Code is amended by inserting the following division after section 16.8:

“DIVISION II

“COMMISSIONER FOR COMPLAINTS CONCERNING MECHANISMS FOR THE RECOGNITION OF PROFESSIONAL COMPETENCE

“16.9. The office of Commissioner for complaints concerning mechanisms for the recognition of professional competence is created within the Office.

“16.10. The functions of the Commissioner are

(1) to receive and examine complaints against professional orders concerning the operation of the mechanisms for the recognition of professional competence;

(2) to monitor the operation of the mechanisms referred to in subparagraph 1; and

(3) to monitor the measures provided for in subparagraph 7.1 of the third paragraph of section 12 and, if necessary, to make the recommendations to the Office and the Ministère de l'Éducation, du Loisir et du Sport that the Commissioner judges appropriate, in particular concerning the time it takes before the training referred to in that subparagraph is offered.

In this Code, “mechanisms for the recognition of professional competence” means the mechanisms established within the professional orders under section 41, paragraphs 2, 2.1 and 3 of section 42, sections 42.1, 42.2 and 42.4, paragraphs *c*, *c.1* and *c.2* of section 93, paragraph *i* of section 94 as regards standards of equivalence, paragraphs *q* and *r* of that section and any sections of the Acts constituting the professional orders that concern the issue of restrictive or temporary permits.

“16.11. The Commissioner may conduct an inquiry in the exercise of the functions of office. In such cases, the Commissioner is vested with the powers and immunity conferred on commissioners appointed under the Act respecting public inquiry commissions, except the power to impose a term of imprisonment.

Section 14.3 applies, with the necessary modifications, to inquiries conducted by the Commissioner.

“16.12. The Commissioner shall establish a procedure for examining complaints.

“16.13. The Commissioner may, upon summary examination, dismiss a complaint if, in the Commissioner’s opinion, it is excessive, frivolous or clearly unfounded.

The Commissioner may refuse or cease to examine a complaint

(1) if the Commissioner has reasonable grounds to believe the Commissioner’s intervention would serve no purpose;

(2) if the plaintiff refuses or neglects to provide information or documents requested; or

(3) if the length of time having elapsed between the events that gave rise to the dissatisfaction of the plaintiff and the filing of the complaint makes it impossible to examine the complaint.

In such cases, the Commissioner must so inform the plaintiff and include the reasons for the decision, within a maximum of 30 days.

“16.14. If the Commissioner has not completed the examination of a complaint within 90 days after receiving it, the Commissioner must, at the end of that period, inform the plaintiff, in writing, that the examination has not been completed and report to the plaintiff on the progress of the examination. Until the examination has been completed, the Commissioner must, every 30 days after the expiry of the 90-day period, inform the plaintiff, in writing, that the examination has not been completed and report to the plaintiff on the progress of the examination.

“16.15. After examining a complaint, the Commissioner shall inform the plaintiff and, if necessary, the professional order concerned of the findings and send them any recommendations made, including any recommendation to review the application of the mechanisms for the recognition of professional competence.

Within 60 days after receiving a recommendation, the professional order shall inform the Commissioner in writing of the actions it intends to take as a result of the recommendation or, if it has decided not to act upon the recommendation, of the reasons for that decision.

“16.16. Answers given or statements made by a person during the examination of a complaint or the monitoring of the operation of the mechanisms for the recognition of professional competence, including any information or document supplied in good faith in response to a request by the Commissioner, may not be used or admitted as evidence against the person in a judicial proceeding or a proceeding before a person or body exercising adjudicative functions.

“16.17. Nothing contained in a plaintiff’s complaint record or in a record relating to the monitoring of the operation of the mechanisms for the recognition of professional competence, including the conclusions and any related recommendations, may be construed as a declaration, recognition or extrajudicial admission of professional, administrative or other misconduct capable of establishing the civil liability of a party in a judicial proceeding.

“16.18. The Commissioner may require any professional order to furnish, within the time and in the manner the Commissioner specifies, any document, report or information the Commissioner needs to carry out the functions of office.

“16.19. The Commissioner shall file an activity report with the Office annually and, at the Office’s request, at any other time.

The annual activity report must include the number, nature and outcome of the complaints examined by the Commissioner, the actions taken by the Commissioner to monitor the operation of the mechanisms for the recognition of professional competence, the Commissioner’s conclusions, any recommendations made, and the steps taken further to such recommendations.

“16.20. The Office shall take steps to preserve at all times the independence of the Commissioner in the exercise of the functions of office.

“16.21. Nothing in this division may be construed as conferring on the Commissioner jurisdiction over the decisions made by a professional order.”

6. This Act comes into force on 4 December 2009.

2009, chapter 51

AN ACT TO AMEND THE CONSUMER PROTECTION ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 60

Introduced by Madam Kathleen Weil, Minister of Justice

Introduced 16 June 2009

Passed in principle 7 October 2009

Passed 2 December 2009

Assented to 4 December 2009

**Coming into force: on the date or dates to be set by the Government, but not later than
30 June 2010**

Legislation amended:

Travel Agents Act (R.S.Q., chapter A-10)

Act respecting prearranged funeral services and sepultures (R.S.Q., chapter A-23.001)

Consumer Protection Act (R.S.Q., chapter P-40.1)

Act respecting the collection of certain debts (R.S.Q., chapter R-2.2)

Explanatory notes

This Act amends the Consumer Protection Act to include special provisions applicable to contracts involving sequential performance for a service provided at a distance. It introduces new rules on the information such a contract must contain, the rescission of the contract, the use of the security deposit and the renewal or cancellation of the contract by the consumer.

It also amends the Consumer Protection Act to prohibit a merchant from including certain clauses in a contract governed by that Act. It introduces rules on the sale of prepaid cards and disclosure rules applicable prior to the sale of additional warranties. It also makes it mandatory for merchants to disclose the total cost of the goods or services they offer.

As well, the scope of injunctions against prohibited stipulations and practices is extended and consumer advocacy bodies are allowed to apply for such injunctions. Finally, the Government is given the regulatory power to establish funds to indemnify consumers and to provide for the use of the income generated by these funds.

(Cont'd on next page)

Explanatory notes (Cont'd)

The requirement for travel agents to have an establishment that is physically accessible to their clients is struck from the Travel Agents Act and the concept of travel counsellor is introduced.

In addition, the Act respecting prearranged funeral services and sepultures and the Travel Agents Act are amended in order to harmonize the prescriptive period for instituting penal proceedings with that provided in the Consumer Protection Act.



Chapter 51

AN ACT TO AMEND THE CONSUMER PROTECTION ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CONSUMER PROTECTION ACT

1. Section 1 of the Consumer Protection Act (R.S.Q., chapter P-40.1) is amended by inserting the following paragraph after paragraph *e*:

“(e.1) “contract of additional warranty” means a contract under which a merchant binds himself toward a consumer to assume directly or indirectly all or part of the costs of repairing or replacing goods or a part thereof in the event that they are defective or malfunction, otherwise than under a basic conventional warranty given gratuitously to every consumer who purchases the goods or has them repaired;”.

2. The Act is amended by inserting the following sections after section 11.1:

“**11.2.** Any stipulation under which a merchant may amend a contract unilaterally is prohibited unless the stipulation also

(a) specifies the elements of the contract that may be amended unilaterally;

(b) provides that the merchant must send to the consumer, at least 30 days before the amendment comes into force, a written notice drawn up clearly and legibly, setting out the new clause only, or the amended clause and the clause as it read formerly, the date of the coming into force of the amendment and the rights of the consumer set forth in subparagraph *c*; and

(c) provides that the consumer may refuse the amendment and rescind or, in the case of a contract involving sequential performance, cancel the contract without cost, penalty or cancellation indemnity by sending the merchant a notice to that effect no later than 30 days after the amendment comes into force, if the amendment entails an increase in the consumer’s obligations or a reduction in the merchant’s obligations.

However, except in the case of an indeterminate-term service contract, such a stipulation is prohibited if it applies to an essential element of the contract, particularly the nature of the goods or services that are the object of

the contract, the price of the goods or services or, if applicable, the term of the contract.

Any amendment of a contract in contravention of this section cannot be invoked against the consumer.

This section does not apply to the amendment of a contract extending variable credit as provided for in section 129.

“11.3. Any stipulation under which the merchant may unilaterally cancel a fixed-term service contract involving sequential performance is prohibited, except under articles 1604 and 2126 of the Civil Code and, in the latter case, only in accordance with article 2129 of the Code.

A merchant who intends to cancel an indeterminate-term service contract involving sequential performance must notify the consumer in writing at least 60 days before the date of cancellation if the consumer has not defaulted on his obligation.

“11.4. Any stipulation which excludes the application of all or part of articles 2125 and 2129 of the Civil Code regarding the resiliation of contracts of enterprise and for services is prohibited.”

3. Section 13 of the Act is amended by replacing the first paragraph by the following paragraphs:

“13. Any stipulation requiring the consumer, upon the non-performance of his obligation, to pay a stipulated fixed amount or percentage of charges, penalties or damages, other than the interest accrued, is prohibited.

The prohibition under the first paragraph does not apply to contracts of sale or long-term contracts of lease of automobiles, except with respect to charges and subject to the conditions set out in the regulation.”

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

“19.1. A stipulation that is inapplicable in Québec under a provision of this Act or of a regulation that prohibits the stipulation must be immediately preceded by an explicit and prominently presented statement to that effect.”

5. Section 23 of the Act is amended by replacing “or 208” in the first paragraph by “, 208 or 214.2”.

6. Section 25 of the Act is amended by replacing “and at least in duplicate and in paper form” by “at least in duplicate and, except in the case of a distance contract, in paper form”.

7. The Act is amended by inserting the following section after section 52:

“52.1. The merchant or manufacturer may not require that the consumer prove that the previous owners or lessees of the goods complied with the conditions of the warranty.”

8. The heading of Division I.1 of Chapter III of Title I as well as sections 54.1, 54.2, 54.9, 54.12 and 54.16 of the Act are amended by replacing “contrat à distance” in the French text by “contrat conclu à distance”, with the necessary modifications.

9. The Act is amended by inserting the following division after section 187:

“DIVISION V.1

“CONTRACTS FOR THE SALE OF PREPAID CARDS

“187.1. For the purposes of this division, “prepaid card” means a certificate, card or other medium of exchange that is paid in advance and allows the consumer to acquire goods or services from one or more merchants.

“187.2. Before entering into a contract for the sale of a prepaid card, the merchant must inform the consumer of the conditions applicable to the use of the card and explain how to check the balance on the card.

If the information required under the first paragraph does not appear on the card, the merchant must provide it to the consumer in writing.

“187.3. Subject to any applicable regulations, any stipulation providing for an expiry date on a prepaid card is prohibited unless the contract provides for unlimited use of a service.

“187.4. Subject to any applicable regulations, no charge may be made to the consumer for the issue or use of a prepaid card.

“187.5. The merchant who is party to a contract for the sale of a prepaid card must, when the consumer so requests, refund to the consumer an amount equal to the balance on the card when the balance is lower than the amount or percentage prescribed by regulation.”

10. The heading of Division VI of Chapter III of Title I of the Act is replaced by the following heading:

“SERVICE CONTRACTS INVOLVING SEQUENTIAL PERFORMANCE FOR INSTRUCTION, TRAINING OR ASSISTANCE”.

11. The Act is amended by inserting the following division after section 214:

“DIVISION VII

**“CONTRACTS INVOLVING SEQUENTIAL PERFORMANCE
FOR A SERVICE PROVIDED AT A DISTANCE**

“214.1. This division applies to contracts involving sequential performance for a service provided at a distance. However, it does not apply to contracts governed by Division VI, even if entered into by a person listed in section 188.

“214.2. The contract must be evidenced in writing and include

- (a) the name and address of the consumer and the merchant;
- (b) the merchant’s telephone number and, if available, the merchant’s technological address;
- (c) the place and date of the contract;
- (d) a detailed description of the service or of each of the services to be provided under the contract;
- (e) the monthly rate for each of the services to be provided under the contract, including the monthly rate for any optional services, or the monthly cost if the rate is calculated on a basis other than a monthly basis;
- (f) the monthly rate for each of the associated costs or the monthly cost if the rate is calculated on a basis other than a monthly basis;
- (g) the total amount the consumer must pay each month under the contract;
- (h) any restrictions on the use of the service or services as well as the geographical limits within which they may be used;
- (i) the description of any goods sold or offered as a premium on the purchase of the service or services, specifying whether they are reconditioned, and their regular price;
- (j) the description of any service offered as a premium;
- (k) if applicable, the nature of the economic inducements given by the merchant in consideration of the contract, including such premiums as a rebate on the price charged for goods or services purchased or leased on the making of the contract;
- (l) the total value of any economic inducements prescribed by regulation to be used to calculate the cancellation indemnity that may be charged to the consumer under section 214.7;

(m) a statement that only the value of the economic inducements referred to in subparagraph *l* will be used to calculate the cancellation indemnity charged to the consumer;

(n) the manner of easily obtaining information on the rate for services that are not provided under the contract, and the rate for services that are subject to restrictions or geographical limits as mentioned in subparagraph *h*;

(o) the term and expiry date of the contract;

(p) without limiting the scope of section 214.6, the circumstances allowing the consumer to rescind, cancel or amend the contract and the related terms and costs or indemnity, if any; and

(q) the formalities that must be fulfilled by the consumer to terminate the contract upon its expiry.

This information must be presented in the manner prescribed by regulation.

“214.3. Any stipulation under which a contract whose term exceeds 60 days is renewed upon its expiry is prohibited, unless the renewal is for an indeterminate term.

“214.4. The merchant must inform the consumer of the expiry date of the contract by means of a written notice sent between the 90th and 60th day before that date.

The first paragraph does not apply to contracts whose term is 60 days or less.

“214.5. The merchant may not demand payment for services of which the consumer was deprived during the repair of goods supplied free of charge or sold to the consumer on the making of the contract or during the term of the contract, if

(1) the goods were given to the merchant for repair while they were still under warranty and the merchant did not provide a replacement free of charge;

(2) the goods are necessary for the use of the services purchased.

Likewise, the merchant may not demand payment for services of which the consumer was deprived during the repair of goods leased from the merchant for the use of the services purchased.

“214.6. The consumer may, at any time and at the consumer’s discretion, cancel the contract by sending a notice to the merchant. The cancellation takes effect by operation of law on the sending of the notice or the date specified in the notice.

The total of the charges the merchant may then claim from the consumer, other than the price of the services provided to the consumer calculated at the rate provided in the contract, constitutes the contract cancellation indemnity. For the purposes of this paragraph, a service contract or a contract for the lease of goods concluded on the making of or in consideration of the service contract forms a whole with that contract.

“214.7. If the consumer unilaterally cancels a fixed-term contract in consideration of which one or more economic inducements were given to him by the merchant, the cancellation indemnity may not exceed the value of the economic inducements determined by regulation that were given to him. The indemnity decreases as prescribed by regulation.

When no economic inducement determined by regulation was given to the consumer, the maximum indemnity the merchant may charge is the lesser of \$50 and an amount representing not more than 10% of the price of the services provided for in the contract that were not supplied.

“214.8. If the consumer unilaterally cancels an indeterminate-term contract, no cancellation indemnity may be claimed from the consumer unless the merchant gave the consumer a rebate on all or part of the sales price of the goods purchased in consideration of the service contract and entitlement to the rebate is acquired progressively according to the cost of the services used or the time elapsed. In such a case, the cancellation indemnity may not exceed the amount of the unpaid balance of the sales price of the goods at the time the contract was made. The indemnity decreases as prescribed by regulation.

“214.9. If the consumer has paid a security deposit, the merchant may not cancel the contract for failure to pay outstanding amounts under the contract when they become due for as long as the amounts due do not exceed the amount of the deposit.

“214.10. The merchant must notify the consumer in writing on using all or part of the security deposit to collect amounts not paid when they become due.

“214.11. The merchant must return the security deposit to the consumer, with interest at the rate determined by regulation, minus any amounts due under the contract, within 30 days after the date on which the contract expires if it is not renewed or the date on which the contract is cancelled.”

12. Section 224 of the Act is amended by adding the following paragraph:

“For the purposes of subparagraph *c* of the first paragraph, the price advertised must include the total amount the consumer must pay for the goods or services. However, the price advertised need not include the Québec sales tax or the Goods and Services Tax. More emphasis must be put on the price advertised than on the amounts of which the price is made up.”

13. The Act is amended by inserting the following section after section 228:

“228.1. Before proposing to a consumer to purchase a contract that includes an additional warranty on goods, the merchant must inform the consumer orally and in writing, in the manner prescribed by regulation, of the existence and nature of the warranty provided for in sections 37 and 38.

In such a case, the merchant must also inform the consumer orally of the existence and duration of any manufacturer’s warranty that comes with the goods. At the request of the consumer, the merchant must also explain to the consumer orally how to examine all of the other elements of the warranty.

Any merchant who proposes to a consumer to purchase a contract that includes an additional warranty on goods without first providing the information mentioned in this section is deemed to have failed to mention an important fact, and therefore to have used a practice prohibited under section 228.”

14. Section 230 of the Act is amended by adding the following paragraph:

“(c) require that a consumer to whom he has provided services or goods free of charge or at a reduced price for a fixed period send a notice at the end of that period indicating that the consumer does not wish to obtain the services or goods at the regular price.”

15. Section 260.6 of the Act is repealed.

16. Section 266 of the Act is amended by replacing “The Attorney General and the president” by “The Attorney General, the president and a body referred to in section 316”.

17. Section 316 of the Act is replaced by the following section:

“316. If a person has engaged or engages in a practice prohibited under Title II or a merchant has included or includes in a contract a stipulation prohibited by this Act or a regulation, or has included or includes a stipulation inapplicable in Québec that is referred to in section 19.1 without complying with that section, the president may apply to the court for an injunction ordering the person to cease engaging in the practice or ordering the merchant to cease including such a stipulation in a contract, or to comply with section 19.1.

A consumer advocacy body that has been constituted as a legal person for at least one year may apply for an injunction under this section and is deemed to have the interest required for that purpose. The court may not decide on the application for injunction filed by such a body unless a notice, attached to the motion to institute proceedings or the application for an interlocutory injunction, as the case may be, is notified to the president.

If an injunction granted under this section is not complied with, a motion for contempt of court may be brought by the president or the body referred to in the second paragraph.”

18. Section 325 of the Act is amended by adding the following paragraph:

“(e) the applicant has not complied with a voluntary undertaking made under section 314 or whose application has been extended by an order under section 315.1.”

19. Section 329 of the Act is amended by adding the following paragraph:

“(e) does not comply with a voluntary undertaking made under section 314 or whose application has been extended by an order under section 315.1.”

20. Section 350 of the Act is amended

(1) by replacing “*contrat à distance*” in paragraphs y and z in the French text by “*contrat conclu à distance*”;

(2) by adding the following paragraphs:

“(z.2) establishing any fund for the purpose of indemnifying customers in business sectors governed by an Act the administration of which is under the supervision of the Office, prescribing the amount and the form of the contributions required and determining the circumstances for and the terms and the conditions of collection, payment, administration and use of the fund, in particular, fixing a maximum amount, per customer or event, that may be paid out of a fund;

“(z.3) prescribing, with respect to any indemnity fund established under paragraph z.2, that the investment income on the sums accrued in the fund may be used by the Office, on the terms and conditions the Government determines, to inform and educate consumers with regard to their rights and obligations under this Act or an Act governing the business sector covered by the fund;

“(z.4) identifying prohibited contract stipulations, in addition to those provided for in this Act;

“(z.5) prescribing the rules respecting the method of calculating the cancellation indemnity provided for in section 214.7 and the cancellation indemnity provided for in section 214.8, the mechanics of the decrease in those indemnities, as well as the elements of the economic inducement to be used in calculating the cancellation indemnity provided for in section 214.7.”

TRAVEL AGENTS ACT

21. Section 1 of the Travel Agents Act (R.S.Q., chapter A-10) is amended by replacing “, situated in Québec, and physically accessible to the clientele corresponding to a class of licence” in paragraph *f* by “and situated in Québec”.

22. Section 3 of the Act is amended by adding “or the Act respecting hunting and fishing rights in the James Bay and New Québec territories (chapter D-13.1)” at the end of subparagraph *d* of the first paragraph.

23. The heading of Division II of the Act is amended by adding “AND CERTIFICATES”.

24. Section 4 of the Act is amended by adding the following paragraphs:

“However, a travel counsellor who is in the employ of a travel agent or has entered into an exclusive service contract with a travel agent may engage in the operations referred to in section 2 and deal with clients if the counsellor holds a certificate issued for that purpose by the Office de la protection du consommateur and meets the conditions prescribed by regulation.

Any other natural person may engage in such operations on account of a travel agent, without holding a licence or certificate issued to that effect, if the person does not deal with clients.

When acting outside the travel agent’s establishment, a person referred to in the second or third paragraph must be able to produce proof of capacity on request.”

25. Section 5 of the Act is repealed.

26. Section 7 of the Act is amended

(1) by striking out “of the same class” in the first paragraph;

(2) by striking out the second paragraph.

27. Section 8 of the Act is amended by striking out the third paragraph.

28. Section 12 of the Act is amended by adding the following paragraph:

“(d) does not comply with a voluntary undertaking made under section 314 of the Consumer Protection Act (chapter P-40.1) or whose application has been extended by an order under section 315.1 of that Act.”

29. Section 36 of the Act is amended

(1) by replacing “of travel agents” in subparagraph *a* of the first paragraph by “of travel agent licences”;

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

“(b.1) to prescribe the terms and conditions of issue, renewal, suspension or cancellation of a travel counsellor certificate, and the qualifications required of a person applying for a certificate, as well as the conditions to be met and the duties to be paid by that person;”;

(3) by inserting the following subparagraph after subparagraph *c.1* of the first paragraph:

“(c.2) to prescribe, with respect to any indemnity fund established under subparagraph *c.1*, that the investment income on the sums accrued in the fund may be used by the Office de la protection du consommateur, on the terms and conditions the Government determines, to inform and educate consumers with respect to their rights and obligations under this Act;”.

30. Section 37 of the Act is amended by replacing “sections 4 to 7” in paragraph *d* by “sections 4, 6 to 8”.

31. The Act is amended by inserting the following section after section 40:

“**40.1.** Penal proceedings for an offence under this Act are prescribed two years after the date on which the offence is committed.”

ACT RESPECTING PREARRANGED FUNERAL SERVICES AND SEPULTURES

32. The Act respecting prearranged funeral services and sepultures (R.S.Q., chapter A-23.001) is amended by inserting the following section after section 80:

“**80.1.** Penal proceedings for an offence under this Act are prescribed two years after the date on which the offence is committed.”

ACT RESPECTING THE COLLECTION OF CERTAIN DEBTS

33. The Act respecting the collection of certain debts (R.S.Q., chapter R-2.2) is amended by inserting the following section after section 14:

“**14.1.** The president may refuse to issue and may suspend or cancel a permit if the applicant or holder has failed to comply with a voluntary undertaking made under section 314 of the Consumer Protection Act (chapter P-40.1) or whose application has been extended by an order under section 315.1 of that Act.”

TRANSITIONAL AND FINAL PROVISIONS

34. The provisions enacted by this Act that relate to prohibited stipulations do not apply to contracts in force when those provisions come into force. However, stipulations of such a contract that are contrary to section 13 or 187.3 of the Consumer Protection Act (R.S.Q., chapter P-40.1), as amended by sections 3 and 9, are without effect for the future.

35. The provisions of this Act come into force on the date or dates to be set by the Government, but not later than 30 June 2010.

2009, chapter 52
BUSINESS CORPORATIONS ACT

Bill 63

Introduced by Mr. Raymond Bachand, Minister of Finance
Introduced 7 October 2009
Passed in principle 5 November 2009
Passed 1 December 2009
Assented to 4 December 2009

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

Legislation amended:

Act respecting the acquisition of farm land by non-residents (R.S.Q., chapter A-4.1)
Deposit Insurance Act (R.S.Q., chapter A-26)
Act respecting insurance (R.S.Q., chapter A-32)
Act respecting the Barreau du Québec (R.S.Q., chapter B-1)
Charter of Ville de Montréal (R.S.Q., chapter C-11.4)
Charter of Ville de Québec (R.S.Q., chapter C-11.5)
Cinema Act (R.S.Q., chapter C-18.1)
Cities and Towns Act (R.S.Q., chapter C-19)
Code of Civil Procedure (R.S.Q., chapter C-25)
Municipal Code of Québec (R.S.Q., chapter C-27.1)
Companies Act (R.S.Q., chapter C-38)
Telegraph and Telephone Companies Act (R.S.Q., chapter C-45)
Mining Companies Act (R.S.Q., chapter C-47)
Chartered Accountants Act (R.S.Q., chapter C-48)
Cooperatives Act (R.S.Q., chapter C-67.2)
Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)
Business Concerns Records Act (R.S.Q., chapter D-12)
Mining Duties Act (R.S.Q., chapter D-15)
Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)
Public Officers Act (R.S.Q., chapter E-6)
Family Housing Act (R.S.Q., chapter H-1)
Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14)
Municipal Aid Prohibition Act (R.S.Q., chapter I-15)
Act respecting administrative justice (R.S.Q., chapter J-3)
Winding-up Act (R.S.Q., chapter L-4)

(Cont'd on next page)

Legislation amended: (Cont'd)

Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1)
Press Act (R.S.Q., chapter P-19)
Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45)
Act respecting the land regime in the James Bay and New Québec territories (R.S.Q., chapter R-13.1)
Act respecting the enterprise registrar (R.S.Q., chapter R-17.1)
Act respecting the James Bay Native Development Corporation (R.S.Q., chapter S-9.1)
Act respecting farmers' and dairymen's associations (R.S.Q., chapter S-23)
Act respecting mixed enterprise companies in the municipal sector (R.S.Q., chapter S-25.01)
Horticultural Societies Act (R.S.Q., chapter S-27)
Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)
Act respecting Québec business investment companies (R.S.Q., chapter S-29.1)
Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)
Act to amend the Act respecting insurance and other legislative provisions (2002, chapter 70)

Explanatory notes

This Act proposes a substantial reform of the legal framework applicable to legal persons currently governed by Parts I and IA of the Companies Act.

Its purpose is to modernize and streamline the internal functioning of business corporations, for instance by clarifying the unanimous shareholder agreement mechanism, doing away with prerequisites for granting financial assistance to shareholders and simplifying the rules governing the maintenance of share capital.

It ensures greater protection for minority shareholders by providing for remedies against oppressive or unfair conduct on the part of a corporation and granting shareholders the right to demand the repurchase of their shares if they object to any major changes in the structure or business activity of the corporation. Shareholders will also be entitled to present proposals at shareholders meetings.

It proposes a general framework outlining the duties of directors, and grants directors the right to present a defence of reasonable diligence with respect to acts in good faith in the exercise of their functions.

Under the Act, business corporations may file documents electronically with the enterprise registrar, and technological means may be used to call, participate in and vote at shareholders meetings.

The Act includes provisions governing the liquidation of business corporations based on the principles and provisions of the Winding-up Act.

Moreover, the Act makes it possible for a legal person constituted under the laws of a jurisdiction other than Québec to be continued as a Québec business corporation and, conversely, for a business corporation constituted in Québec to be continued under the laws of a jurisdiction other than Québec.

Lastly, the Act makes consequential amendments to several other Acts and contains transitional provisions.



Chapter 52

BUSINESS CORPORATIONS ACT

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

SCOPE AND INTERPRETATION

1. This Act applies to any business corporation constituted, continued or amalgamated under this Act. It also applies to any business corporation constituted by or under another Act, if necessary to complement the provisions of that Act.

Unless the context indicates otherwise, “corporation” used without a qualifier in this Act means any such business corporation.

2. In this Act, unless the context indicates otherwise,

“affairs” means the relationships among a corporation, its affiliates and the shareholders, directors and officers of the corporation and its affiliates but does not include the business carried on by the corporation or its affiliates;

“affiliates” means legal persons one of whom is a subsidiary of the other, or legal persons who are controlled by the same person;

“beneficiary” means a person, except a securities intermediary within the meaning of that expression in the Act respecting the transfer of securities and the establishment of security entitlements (2008, chapter 20), who is the holder of a security entitlement issued by a corporation, or any other person who has rights in a security that is registered in a corporation’s securities register in the name of another person, such as an administrator of the property of others or a mandatary;

“court” means the Superior Court of Québec;

“enterprise register” means the register of sole proprietorships, partnerships and legal persons constituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45);

“group” means any group of persons or properties, endowed with juridical personality or not, including an organization, joint venture or trust;

“officer” means the president, chief executive officer, chief operating officer, chief financial officer or secretary of a corporation or a person holding a similar position, or any person designated as an officer of the corporation by a resolution of the board of directors;

“parent legal person” means a legal person who controls one or more other legal persons;

“participation” means any title conferring rights in a legal person;

“redeemable share” means a share issued by a corporation that the corporation may redeem on the demand of the corporation at the price determined in or in accordance with its articles or that the corporation is required by its articles to redeem, on a specified or specifiable date or on the demand of a shareholder, at the price so determined;

“reporting issuer” means a reporting issuer within the meaning of that expression in the Securities Act (R.S.Q., chapter V-1.1);

“resolution” or “ordinary resolution” means a resolution that requires a majority of the votes cast at a shareholders meeting by the shareholders entitled to vote on the resolution, or a resolution that requires the signature of all such shareholders;

“security” means a share and, in the case of a reporting issuer, a debenture, bond or note that is dealt in or traded on a securities exchange or financial market;

“shareholder” means a shareholder who is registered in the securities register of a corporation, and includes a shareholder’s representative;

“special resolution” means a resolution that requires at least two thirds of the votes cast at a shareholders meeting by the shareholders entitled to vote on the resolution, or a resolution that requires the signature of all such shareholders;

“subsidiary” means a legal person controlled by another legal person or by legal persons controlled by that other legal person; a subsidiary of a subsidiary of another legal person is deemed to be a subsidiary of that other legal person; and

“to control” a legal person means to hold shares to which sufficient votes are attached to elect a majority of the legal person’s directors.

In addition, for the purposes of this Act, an associate of a person is

(1) the person’s spouse, children and relatives, and the children and relatives of the person’s spouse;

(2) a partner of the person;

(3) a succession or trust in which the person has a substantial interest similar to that of a beneficiary or in respect of which the person serves as liquidator, trustee or other administrator of the property of others, mandatary or depositary; or

(4) a legal person of whom the person owns securities making up more than 10% of a class of shares carrying voting rights at any shareholders meeting or the right to receive any declared dividend or a share of the remaining property of the legal person in the event of liquidation.

CHAPTER II

CONSTITUTION AND ORGANIZATION

DIVISION I

CONSTITUTION

3. A corporation may be constituted by one or more founders.

4. Any natural person qualified to be a director of a corporation may be the founder of a corporation.

A legal person may also be the founder of a corporation.

5. The articles of constitution must set out

(1) the name of the corporation, unless a designating number in lieu of a name has been requested from the enterprise registrar;

(2) the name and address of each founder, or the name of the founding legal person, the address of its head office and an exact reference to the Act under which it is constituted;

(3) the amount to which its share capital is limited, if applicable;

(4) the par value of its shares, if any;

(5) if there will be two or more classes of shares, the rights and restrictions attaching to the shares of each class;

(6) if a class of shares may be issued in series, the authority given to the board of directors to determine, before issue, the number of shares in, the designation of the shares of, and the rights and restrictions attaching to the shares of, each series;

- (7) any restrictions on the transfer of its instruments or shares;
- (8) the fixed number or the minimum and maximum number of directors; and
- (9) any restrictions on its business activity.

6. The articles may set out any provision permitted by this Act to be set out in the by-laws of a corporation.

In the event of a conflict, the provisions of the articles of a corporation prevail over the provisions of the by-laws.

7. If the articles or a unanimous shareholder agreement require a greater number of votes of directors or shareholders than that required by this Act to effect any action, the provisions of the articles or of the unanimous shareholder agreement prevail.

The articles may not require a greater number of votes of shareholders to remove a director than the number required by this Act.

8. The following must be filed with the articles:

- (1) a list of the directors of the corporation, containing their names and domiciles;
- (2) a notice of the address of the corporation's head office;
- (3) unless a designating number has been requested, a declaration stating that reasonable means have been taken to ensure that the name chosen is in compliance with the law; and
- (4) any other document the Minister may require.

However, the list of directors and the notice of the address of the head office are not required to be filed if the initial declaration required under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons is filed with the articles.

9. The articles of a corporation, signed by the founders, the documents required to be filed with them, and the fee prescribed by government regulation must be sent to the enterprise registrar.

10. A corporation is constituted as of the date and, if applicable, the time shown on the certificate of constitution issued by the enterprise registrar in accordance with Chapter XVIII.

The corporation is a legal person as of that time.

DIVISION II**ORGANIZATION MEETING**

11. After a corporation is constituted, the board of directors holds an organization meeting at which the directors may

- (1) make by-laws;
- (2) adopt forms of share certificates and corporation records;
- (3) authorize the issue of shares; and
- (4) appoint the officers.

A founder or a director may call the organization meeting by giving not less than five days' notice to each director, stating the time and place of the meeting.

CHAPTER III**PRESUMPTIONS**

12. Third persons are not presumed to have knowledge of the information contained in a document concerning a corporation, other than the information specified in section 82 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, solely because the document has been deposited in the enterprise register or may be inspected in the offices of the corporation.

13. Third persons may presume

- (1) that a corporation is exercising its powers in accordance with its articles and by-laws and any unanimous shareholder agreement;
- (2) that the documents relating to the corporation that are deposited in the enterprise register contain accurate information;
- (3) that the directors and officers of the corporation validly hold office and lawfully exercise the powers of their office; and
- (4) that the documents of the corporation issued by a director, officer or other mandatary of the corporation are valid.

14. Sections 12 and 13 do not apply to third persons in bad faith or to persons who ought to have knowledge to the contrary because of their position with or relationship to a corporation.

15. With respect to third persons, a corporation is deemed to be operating in compliance with any restrictions on its business activity imposed by its articles.

CHAPTER IV**NAME, HEAD OFFICE, RECORDS AND DOCUMENTS****DIVISION I****NAME****16.** A corporation's name must not

- (1) contravene the Charter of the French language (R.S.Q., chapter C-11);
- (2) include an expression which the law reserves for another person or prohibits the corporation from using;
- (3) include an expression that evokes an immoral, obscene or scandalous notion;
- (4) incorrectly indicate the corporation's juridical form or fail to indicate that form when required by law;
- (5) falsely suggest that the corporation is a non-profit group;
- (6) falsely suggest that the corporation is, or is related to, a public authority determined by government regulation;
- (7) falsely suggest that the corporation is related to another person or group of persons, particularly in the cases and in view of the criteria determined by government regulation;
- (8) be identical to a name reserved for or used by another person or group of persons in Québec, particularly in view of the criteria determined by government regulation;
- (9) be confusingly similar to a name reserved for or used by another person or group of persons in Québec, particularly in view of the criteria determined by government regulation; or
- (10) be misleading in any other manner.

17. On application and on payment of the fee prescribed by government regulation, the enterprise registrar may reserve a name for a corporation for a period of 90 days.

However, the enterprise registrar may not reserve a name that is contrary to any of paragraphs 1 to 6 and 8 of section 16.

The reservation of a name is recorded in the enterprise register.

18. The persons concerned are responsible for ensuring that the name of the corporation is in compliance with the law.

19. The name of a corporation must appear on all of its negotiable instruments, contracts, invoices and purchase orders for goods or services.

20. If a corporation's name does not include the term "société par actions" or "compagnie", it must comprise the abbreviation "s.a.", "ltée" or "inc." at the end to indicate that the corporation is a limited-liability corporation.

21. A corporation may operate under and identify itself by a name other than its own if that other name does not contain the term "société par actions" or "compagnie" or the abbreviation "s.a.", "ltée" or "inc."

22. A corporation may identify itself in a language other than French outside Québec and use that name on its negotiable instruments, invoices or purchase orders for goods or services used outside Québec or in its contracts applied outside Québec.

23. At the request of a corporation or its founders, the enterprise registrar assigns a designating number to the corporation in lieu of a name.

24. The enterprise registrar may request that a corporation replace or change its name if it is contrary to any of paragraphs 1 to 6 and 8 of section 16.

If the corporation fails to comply with the enterprise registrar's request within 60 days, the enterprise registrar may, without being requested to do so, replace the name of the corporation by a designating number or another name.

25. If the name of a corporation is contrary to section 16, any interested person may, upon payment of the fee prescribed by government regulation, request that the enterprise registrar order the corporation to replace or change its name.

Before making a decision, the enterprise registrar must, in accordance with section 5 of the Act respecting administrative justice (R.S.Q., chapter J-3), notify all the persons concerned and give them an opportunity to submit observations.

26. The decision of the enterprise registrar must be in writing and give reasons. It must be forwarded without delay to the persons concerned and deposited in the enterprise register.

The decision is effective 30 days after the date of notification unless it is the subject of a proceeding before the Administrative Tribunal of Québec.

27. On the expiry of the time for bringing a proceeding before the Administrative Tribunal of Québec, the enterprise registrar may, at the request of an interested person, assign a designating number or a new name to a corporation if it has not complied with the enterprise registrar's decision.

The enterprise registrar may also, without being requested to do so, assign a designating number or a new name to a corporation that has not complied with the enterprise registrar's decision, on the ground that the corporation's name is contrary to any of paragraphs 1 to 6 and 8 of section 16.

28. On assigning a designating number or a new name to a corporation, the enterprise registrar draws up a dated certificate evidencing the change and deposits it in the enterprise register. The enterprise registrar sends a copy of the certificate to the corporation or its representative.

The change is effective as of the date shown on the certificate.

DIVISION II

HEAD OFFICE

29. The head office of a corporation must be permanently located in Québec.

30. A corporation may, by a resolution of its board of directors, relocate its head office within the judicial district in which it is located.

The corporation may also, by special resolution, relocate its head office to another judicial district in Québec.

The corporation must declare to the enterprise registrar any change of address of its head office in accordance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

DIVISION III

RECORDS AND DOCUMENTS

§1. — *General provisions*

31. A corporation must prepare and maintain, at its head office, records containing

- (1) the articles and the by-laws, and any unanimous shareholder agreement;
- (2) minutes of meetings and resolutions of shareholders;
- (3) the names and domiciles of the directors, and the dates of the beginning and end of their term of office; and
- (4) a securities register.

32. The shareholders may examine the corporation's records during its regular office hours, and obtain extracts from them without charge. They are also entitled, on request and without charge, to one copy of the articles and by-laws and of any unanimous shareholder agreement.

Likewise, the creditors of the corporation may examine any unanimous shareholder agreement.

33. The securities register of a corporation must contain the following information with respect to its shares:

- (1) the names, in alphabetical order, and the addresses of present and past shareholders;
- (2) the number of shares held by each such shareholder;
- (3) the date and details of the issue and transfer of each share; and
- (4) any amount due on any share.

The register must contain, if applicable, the same information with respect to the corporation's debentures, bonds and notes, with the necessary modifications.

34. A corporation must prepare and maintain accounting records and records containing the minutes of meetings and resolutions of the board of directors and its committees. The records must be kept at the corporation's head office or at any other place designated by the board.

The corporation is required to retain all accounting records for a period of six years after the end of the fiscal year to which they relate.

Except as otherwise provided by law, only the directors and the auditor may have access to the records referred to in this section.

35. Except as otherwise provided by law, a corporation may keep all or any of the records and accounting records it is required to keep under this Act at a place outside its head office, if

(1) the information contained in the records is available for inspection, in an appropriate medium, during regular office hours at the head office of the corporation or any other place in Québec designated by the board of directors; and

(2) the corporation provides technical assistance to facilitate the inspection of the information in the records.

36. If accounting records of a corporation are kept outside Québec, accounting records adequate to enable the directors to ascertain the financial position of the corporation with reasonable accuracy on a quarterly basis

must be kept at the head office of the corporation or any other place in Québec designated by the board of directors.

37. A corporation must be able to reproduce, in intelligible form and within a reasonable time, the information contained in the records it prepares and maintains under this Act.

A corporation must take reasonable precautions to prevent the loss or destruction of its records, to ensure their integrity and to facilitate detection and correction of inaccuracies they may contain.

38. In any action or proceeding against a corporation or any shareholder, the records of the corporation are proof of their contents in the absence of any evidence to the contrary.

39. Notices of meetings and other notices, orders or other documents requiring authentication by a corporation may be signed by any authorized person.

§2. — *Provisions specific to certain corporations*

40. Any person may examine the securities register of a corporation that is a reporting issuer provided the person undertakes in writing to use the information it contains solely in connection with an effort to influence the voting of shareholders, a solicitation of proxies, an offer to acquire shares of the corporation or any other matter relating to the affairs of the corporation.

The undertaking must state the person's name and domicile. In the case of a legal person, the undertaking must be made in the legal person's name by a natural person authorized by the board of directors of the legal person.

On receipt of the undertaking, the corporation must allow access to the register during its regular office hours, and provide extracts from the register on payment of a reasonable fee.

41. A corporation that is a reporting issuer or that has 50 or more shareholders must prepare and maintain, in addition to the securities register, a list of its shareholders containing the name and address of and the number of shares owned by each of them.

A shareholder and, in the case of a reporting issuer, any other person may, on request and on payment of a reasonable fee, obtain from the corporation or its mandatary a copy of the list made up to a date not more than 10 days before the date of receipt of the request.

The request must be filed with an undertaking similar to that required to examine the securities register of a corporation that is a reporting issuer.

The corporation must accede to the request within 10 days of receiving it.

42. A person requesting a copy of the list of shareholders may, on payment of a reasonable fee, require the corporation to furnish a copy of daily updates containing any changes made to the list.

An update must be sent on the date the list is furnished if the information it contains relates to changes that took place prior to that date, or on the business day following the day to which the update relates if the information relates to changes that take place on or after the date the list is furnished.

A corporation must, on request, include on the list or update the name and address of any known holder of an option or right to acquire shares of the corporation.

CHAPTER V

FINANCE

DIVISION I

SHARE CAPITAL

§1. — *General provisions*

43. The share capital of a corporation may be limited or unlimited. It may be constituted of shares with par value, of shares without par value or of both types of shares.

Unless otherwise provided in the articles, a corporation has an unlimited share capital and its shares are without par value.

44. The share capital of a corporation may comprise one or more classes of shares. The classes may each include one or more series of shares.

If there is more than one class of shares, the articles of the corporation must set out the rights and restrictions attaching to each class of shares.

45. If the articles of the corporation provide for a class of shares comprising one or more series of shares, the articles must state the number, which may be unlimited, of shares in each such series and the rights and restrictions attaching to the shares of each such series.

The articles of a corporation may also authorize the board of directors to determine the number, which may be unlimited, of shares in each series of a class of shares, and the designation, rights and restrictions attaching to the shares of each such series.

Before issuing shares of such a series, the board of directors amends the articles of the corporation without shareholder authorization to include the designation of the series and the number of shares it comprises and to set out

the rights and restrictions attaching to the shares of the series. The board of directors authorizes a director or an officer of the corporation to sign the articles of amendment.

46. The shares of a corporation must be in registered form.

47. The share capital of a corporation must include shares that carry

- (1) the right to vote at any shareholders meeting of the corporation;
- (2) the right to receive any dividend declared by the corporation; and
- (3) the right to receive a share of the remaining property of the corporation on liquidation.

All such rights are not required to be attached to one class of shares.

48. Unless otherwise provided in the articles, the rights mentioned in section 47 are attached to every share.

If one of those rights is not attached to any share issued by the corporation, any restriction on that right has no effect until a share to which that right is attached is issued.

49. Unless a class of shares includes one or more series of shares conferring different rights, the rights of the shareholders holding shares of that class are equal in all respects. The rights of the holders of shares of the same series are equal in all respects.

Unless otherwise provided in the articles, the rights of the shareholders holding shares of a class or series are equal in all respects to the rights of the shareholders holding shares of other classes or series.

The articles may provide that the shares of two or more classes or two or more series of the same class carry the same rights and restrictions.

50. Despite the second paragraph of section 49, if cumulative dividends or amounts payable on return of capital in respect of a series of shares are not paid in full, the shares of all series of the same class participate rateably in respect of accumulated dividends, return of capital and premiums on return of capital.

51. Any class or series of a corporation's share capital may include fractional shares.

Unless otherwise provided in the articles, a person holding a fractional share has, in relation to the fractional share, the rights of a shareholder in proportion to the fraction of the share held.

§2. — *Issue of shares*

52. Unless otherwise provided in the by-laws or in a unanimous shareholder agreement and subject to section 55, shares may be issued at the times, to the persons and for the consideration the board of directors determines.

53. Shares may be issued whether or not they are fully paid.

However, shares may only be considered paid if consideration equal to the issue price determined by the board of directors has been paid to the corporation.

54. Consideration for the shares issued by a corporation is payable in money, or in property or past services determined by the board of directors to be the fair equivalent of the money consideration, considering all the circumstances.

A promissory note or a promise to pay made by a person to whom shares are issued, or a person who does not deal at arm's length, within the meaning of that expression in the Taxation Act (R.S.Q., chapter I-3), with a person to whom shares are issued does not constitute consideration for the shares.

55. If the articles of a corporation or a unanimous shareholder agreement so provide, no shares of a class may be issued unless the shares have first been offered to the shareholders holding shares of that class, and those shareholders have a pre-emptive right to acquire the offered shares in proportion to their holdings in shares of that class, at the price and on the terms those shares are to be offered to others.

Shareholders have no pre-emptive right in respect of shares to be issued for consideration payable in property or in services, shares to be issued as share dividends or shares to be issued pursuant to the exercise of exchange rights, options or acquisition rights or other rights previously granted by the corporation.

56. A corporation may issue instruments, certificates or other evidences of an exchange right, option or right to acquire shares of the corporation.

57. If a corporation has granted exchange rights, options or acquisition rights and the articles limit the number of authorized shares, the corporation must reserve and continue to reserve sufficient authorized unissued shares to meet the exercise of those rights.

58. The board of directors may authorize the corporation to pay a reasonable commission to any person in consideration of the person's purchasing or agreeing to purchase shares or other securities of the corporation from the corporation, or procuring or agreeing to procure purchasers for any such shares or securities.

59. A corporation may, by a unanimous resolution of all the shareholders, whether or not their shares otherwise carry the right to vote, validate an irregular issue of shares that is in excess of the corporation's authorized share capital or is otherwise inconsistent with the articles of the corporation. By that resolution, the shareholders authorize a director or officer of the corporation to sign the articles of amendment.

The irregular issue of shares may also be validated by the court at the request of the corporation, a shareholder or another interested person if the court considers that such issue is not prejudicial to the corporation's shareholders or creditors.

60. The validation of an irregular issue of shares is conditional on the filing by the corporation of articles of amendment correcting the irregularity, and a copy of the court judgment, if applicable, with the enterprise registrar.

As of the time that condition is met, the validation is retroactive to the date of the irregular issue of shares.

§3. — *Certificated or uncertificated shares*

61. A share issued by a corporation may be a certificated share or an uncertificated share. A certificated share is represented by a paper certificate in registered form, and an uncertificated share is represented by an entry in the securities register in the name of the shareholder.

Unless otherwise provided in the articles of the corporation, shares are issued as certificated shares unless the board of directors determines, by resolution, that the shares of any class or series of shares or certain shares of a class or series are to be issued as uncertificated shares.

The board of directors may also, by resolution, determine that a certificated share becomes an uncertificated share as soon as the paper certificate is surrendered to the corporation.

Inversely, the board of directors may, by resolution, determine that an uncertificated share becomes a certificated share on delivery to the shareholder of a certificate in the shareholder's name or, in the case of a control agreement under the Act respecting the transfer of securities and the establishment of security entitlements, on delivery to the purchaser, within the meaning of that Act, of a certificate in the purchaser's name, unless there are provisions inconsistent with such an agreement, in which case those provisions apply. The board of directors must give notice of the resolution to the shareholders of the classes or series of shares concerned.

62. The share certificates of a corporation must be signed by at least one of the corporation's directors or officers or by a person acting in their name.

The signature may be affixed by an automatic device or electronic process.

63. In the case of certificated shares, the corporation must issue to the shareholder, without charge, a certificate in registered form stating the number of shares held by the shareholder and their par value, if any. The certificate must also mention, if applicable, that the shares are not fully paid.

A corporation is not required to issue more than one certificate for shares held jointly by two or more persons.

In the absence of any evidence to the contrary, the certificate is proof of the shareholder's title to the shares represented by the certificate.

In the case of uncertificated shares, the corporation must send the shareholder a written notice containing the information required under the first paragraph.

64. A damaged, lost or destroyed certificate must be replaced in accordance with the Act respecting the transfer of securities and the establishment of security entitlements.

65. The certificate representing shares issued by a corporation must set out the name of the issuing corporation and state that the corporation is constituted under this Act, that there are rights and restrictions attaching to the class or series of the shares represented and that the corporation will, on request, provide the text of those rights and restrictions to the shareholder without charge.

In the case of uncertificated shares, the corporation must send the shareholder a written notice containing that information.

66. The enforceability of rights in favour of the corporation with which shares are encumbered and any transfer restriction imposed on shares by the corporation are governed by the Act respecting the transfer of securities and the establishment of security entitlements.

A transfer restriction imposed on an uncertificated share by the corporation is enforceable against any transferee as soon as the corporation notifies to the transferee that it is enforcing the restriction.

A unanimous shareholder agreement is enforceable against a person who becomes a shareholder if its existence is clearly stated on the share certificates or, in the case of uncertificated shares, if notice of its existence has been given to the shareholder.

67. A corporation is not required to inquire into the existence of, or see to the performance or observance of, any duty owed to a third person by a shareholder or beneficiary.

§4. — *Issued and paid-up share capital account*

68. A corporation must maintain an issued and paid-up share capital account.

The account must be subdivided by class of shares and, if applicable, series of shares.

69. A corporation must pay into its issued and paid-up share capital account the money received as consideration for the shares it issues, but not more than the amount of the par value in the case of shares with par value.

70. A corporation that issues shares without par value may pay into the issued and paid-up share capital account all or part of the value of the consideration received for the shares issued

(1) in exchange for property of a person who, at the time of the exchange, is not dealing at arm's length with the corporation within the meaning of that expression in the Taxation Act;

(2) in exchange for property of a person who, at the time of the exchange, is dealing at arm's length with the corporation within the meaning of that expression in the Taxation Act, if the person, the corporation and all the holders of shares in the class or series of shares so issued, whether or not their shares otherwise carry voting rights, consent to the exchange; such consent is not required, however, if the issue of shares does not result in a decrease in the value obtained by dividing the value of the issued and paid-up share capital account maintained for the class or series of shares issued by the number of issued shares in the class or series;

(3) in exchange for shares of a legal person who, at the time of the exchange or immediately afterwards, is not dealing at arm's length with the corporation within the meaning of that expression in the Taxation Act; or

(4) to shareholders of an amalgamating corporation who are receiving the shares in addition to or instead of shares of the amalgamated corporation, in the case of a long-form amalgamation.

71. A corporation modifies its issued and paid-up share capital account every time it acquires shares of its issued share capital or reduces or increases the amount of its issued and paid-up share capital.

72. A corporation that acquires shares or fractional shares it has issued reduces its issued and paid-up share capital account,

(1) in the case of shares with par value, by an amount equal to the result obtained by multiplying the par value of the shares by the number of shares or fractional shares acquired; and

(2) in the case of shares without par value, by an amount equal to the result obtained by multiplying the average amount paid into or credited to the account per share at the time of issue of the shares of the class or series concerned, by the number of shares or fractional shares acquired.

73. On a conversion or exchange of issued shares of a class or series, a corporation

(1) deducts from the issued and paid-up share capital account maintained for the class or series of shares converted or exchanged an amount equal to the result obtained by multiplying the issued and paid-up share capital account for the shares of that class or series by the number of shares of that class or series converted or exchanged, divided by the number of issued shares of that class or series immediately before the conversion or exchange; and

(2) adds the result obtained under paragraph 1 and any additional consideration received as a result of the conversion or exchange to the issued and paid-up share capital account maintained for the new class or series of shares.

74. Unless otherwise provided in the articles, when a corporation issues two classes of shares, and there is attached to each such class a right to exchange a share of that class for a share of the other class, if that right is exercised in respect of a share, the amount of issued and paid-up share capital attributable to a share of either class is the aggregate of the issued and paid-up share capital of both classes divided by the number of issued shares of both classes immediately before the exchange.

§5. — *Unpaid shares*

75. Unless the terms of payment for shares are determined by contract, the board of directors may call for payment of all or part of the unpaid amounts on shares subscribed or held by the shareholders, in the manner, if any, prescribed by the by-laws.

A call for payment is deemed to be made on the day the board of directors passes a resolution providing for it. Notice of the call for payment stating the amount due and the time for payment must be sent to the shareholders.

76. If a shareholder does not make the required payment following a call for payment, the board of directors may confiscate, without further formality, the shares for which payment has not been made. The confiscation is recorded in the securities register.

The board of directors may transfer the shares so confiscated to a new acquirer, register their transfer and, if applicable, cancel their certificates, whether or not the shareholder has returned the endorsed certificates to the corporation, and issue a new certificate to the acquirer.

77. If the terms of payment for shares are determined by contract, the board of directors may, after sending a demand letter, confiscate the shares without further formality if the shareholder who subscribed for or acquired them has failed to comply with the terms.

If the acquirer is not bound by a contract with the corporation with respect to payment of the shares, the provisions relating to a call for payment apply to the acquirer.

78. Within 10 days after disposing of the confiscated shares, the corporation must inform the shareholder of the proceeds obtained from the disposition and remit any surplus to the shareholder. The shareholder is liable for the unpaid balance on the shares if the proceeds of disposition do not cover the amounts payable.

79. Instead of confiscating shares, the corporation may apply to the court in order to recover the amounts due from defaulting shareholders.

80. A shareholder who is in arrears with respect to a call for payment or has defaulted on payment of shares in accordance with the contract between the shareholder and the corporation may not vote at any shareholders meeting.

§6. — *Transfer of shares*

81. Subject to this Act, the transfer of shares is governed by the Act respecting the transfer of securities and the establishment of security entitlements.

82. Shares subject to transfer restrictions may not be offered to the public unless

(1) the restrictions are set out in the articles of the corporation; and

(2) the restrictions are required to allow the corporation, or another corporation in which the corporation has an interest, to obtain, maintain or renew, under the laws of Québec or a jurisdiction other than Québec, an authorization it needs to carry on all or part of its business activity.

83. Shares that are not fully paid but for which no instalment is payable may only be transferred with the authorization of the board of directors.

The directors must reasonably verify the acquirer's ability to pay for the shares before authorizing the transfer.

84. A share may not be transferred until all instalments payable up to the time of transfer have been fully paid.

§7. — *Modification of share capital*

I. — Acquisition of shares

85. A corporation's acquisition of a share or a fractional share of its share capital entails the cancellation of the share or fractional share, unless it was acquired under section 47 of the Act respecting the transfer of securities and the establishment of security entitlements.

However, if the articles limit the number of authorized shares, the cancelled share or fractional share becomes an unissued share or fractional share, unless otherwise provided in the articles.

86. A corporation may not hold its own shares. Except for a period not exceeding 30 days, it may not hold shares of its parent legal person or allow its own shares to be held by one or more of its subsidiaries.

A corporation may not exercise the voting rights attached to the shares it holds in its parent legal person.

Any act contrary to this section is null.

87. Despite section 86, a corporation may hold its own shares after exercising its confiscation right under this Act.

As well, a corporation may hold its own shares and, without being subject to the 30-day limit, shares of its parent legal person if it holds them in the capacity of administrator of the property of others, mandatary or hypothecary creditor.

Voting rights attached to shares held by a corporation under this section may only be exercised at the request of the shareholder and following the shareholder's instructions. However, no voting rights may be exercised with respect to confiscated shares until the corporation disposes of them in accordance with this Act.

88. A corporation that becomes the subsidiary of a legal person must sell or otherwise dispose of the shares it holds in that legal person within five years.

The corporation may not exercise the voting rights attached to those shares.

89. Unless all the shareholders consent, whether or not their shares otherwise carry voting rights, a corporation that is not a reporting issuer must, within 30 days after acquiring by agreement any of its issued shares, notify its shareholders

(1) of the number of shares it has acquired;

(2) of the names of the shareholders from whom it has acquired the shares;

(3) of the price paid for the shares;

(4) if the consideration was not in money, of the nature of the consideration given and the value attributed to it; and

(5) of the balance, if any, remaining due to shareholders from whom it acquired the shares.

A shareholder is entitled on request and without charge to a copy of the agreement under which the corporation has agreed to acquire, or has acquired, any of its own shares.

II. — Splitting, consolidation and conversion of shares

90. The board of directors may authorize the splitting or consolidation of the shares of the corporation. The splitting or consolidation must be approved by special resolution if

(1) any shareholder would hold less than one share as a result of the proposed consolidation; or

(2) the corporation has issued more than one class of shares and the splitting or consolidation would affect the rights attaching to all the shares of any of those classes.

Within 30 days after a splitting or consolidation not requiring shareholder approval, the board of directors must notify the shareholders of how the issued shares have been split or consolidated.

91. The board of directors of a corporation may convert shares of a class or series into shares of another class or series.

The conversion must not increase or decrease the amount paid up or payable on the corporation's issued shares, and must be approved by special resolution.

92. Changes to the maximum number or par value of shares, and any other change to the authorized share capital, arising from the splitting, conversion or consolidation of shares must be set out in articles of amendment.

DIVISION II**MAINTENANCE OF SHARE CAPITAL****§1. — Acquisition of shares**

93. Unless otherwise provided in the articles and subject to this subdivision, a corporation may, by purchase, redemption, exchange or otherwise, acquire fully paid shares it has issued.

94. A corporation may redeem shares unilaterally in accordance with its articles only if it pays their redemption price in full. Moreover, it may not purchase unilaterally redeemable shares for a price that is higher than their redemption price.

95. A corporation may not make a payment to purchase or redeem shares if there are reasonable grounds for believing that it is, or would after the payment be, unable to pay its liabilities as they become due.

96. A corporation may not make a payment to purchase or redeem shares if the payment would make it unable, in the event of liquidation, to repay shares ranking higher than or equally with the shares so purchased or redeemed, taking into account any waiver of repayment by the higher- or equal-ranking shareholders.

97. A corporation may not be compelled to pay for shares of its share capital that it has acquired if it shows that by doing so it would contravene section 95 or 96.

In such a case, the former holder of the shares becomes a creditor of the corporation and is entitled to be paid as soon as the corporation may legally do so or, in the event of liquidation, to be collocated ahead of the shareholders of the same class and of equal-ranking classes, but behind the other creditors of the corporation.

The corporation must provide an evidence of indebtedness to the former shareholder.

98. An acquisition of shares or a payment for shares contrary to this subdivision may not be declared null if the shareholder was in good faith, unless the corporation remains in the situation described in section 95 or 96 at the time the action in nullity is instituted.

99. A corporation may accept a gift or legacy of shares of its share capital if they are fully paid.

§2. — Increase and reduction of share capital

100. Unless the increase results from the payment of shares, a corporation may only increase the amount of its issued and paid-up share capital if authorized to do so by special resolution.

101. A corporation may, if authorized to do so by special resolution, reduce the amount of its issued share capital, in particular to reduce or extinguish the shareholders' obligation to pay for the shares issued, or to repay any part of the issued share capital exceeding its needs to the shareholders.

However, a corporation may not reduce the amount of its issued share capital if there are reasonable grounds for believing that it is, or would after the reduction be, unable to pay its liabilities as they become due.

102. A creditor of a corporation is entitled to apply to the court for an order compelling a shareholder to pay the corporation an amount equal to any liability of the shareholder that was reduced or extinguished contrary to this subdivision or to pay or deliver to the corporation any money or property that was paid or distributed to the shareholder as a consequence of a reduction of share capital made contrary to this subdivision.

§3. — *Declaration and payment of dividends*

103. Unless otherwise provided in the articles or in a unanimous shareholder agreement, the board of directors may declare and the corporation may pay a dividend either in money or property or by issuing fully paid shares or options or rights to acquire fully paid shares of the corporation.

If shares of a corporation are issued in payment of a dividend, the corporation may add all or part of the value of those shares to the appropriate issued and paid-up share capital account.

104. A corporation may not declare and pay a dividend, except by issuing shares or options or rights to acquire shares, if there are reasonable grounds for believing that the corporation is, or would after the payment be, unable to pay its liabilities as they become due.

105. A corporation may deduct from the dividends payable to a shareholder any amount due to the corporation by the shareholder, on account of calls for payment or otherwise.

CHAPTER VI

DIRECTORS AND OFFICERS

DIVISION I

BOARD OF DIRECTORS

106. The board of directors of a corporation is composed of one or more directors.

If the corporation is a reporting issuer, the board of directors is composed of not fewer than three directors, at least two of whom must not be officers or employees of the corporation or an affiliate of the corporation.

107. The term of office of the first directors of a corporation designated by the founders in the list of directors or in the initial declaration filed with the articles of constitution begins on the date the corporation is constituted and ends at the close of the first shareholders meeting.

108. Any natural person may be a director of a corporation, except persons disqualified for the office of director under the Civil Code or persons declared incapable by decision of a court of another jurisdiction.

109. Unless otherwise provided in the articles, a director is not required to be a shareholder.

110. The directors are elected by the shareholders, in the manner and for the term, not exceeding three years, set out in the by-laws.

It is not necessary that all the directors elected hold office for the same term.

A director not elected for an expressly stated term ceases to hold office at the close of the first annual shareholders meeting following the director's election.

If circumstances prevent a shareholders meeting from electing the fixed number or minimum number of directors required by the articles, the directors elected at that meeting may exercise all the powers of the directors if the number of directors so elected constitutes a quorum.

111. The articles may provide for cumulative voting for the election of directors. In such a case, the shareholders are called upon to elect a fixed number of directors required by the articles, and each elector has the right to cast a number of votes equal to the number of votes attached to the shares held by the shareholder multiplied by the number of directors to be elected, and may cast all of those votes in favour of one candidate or distribute them among the candidates in any manner.

The following rules apply to cumulative voting:

(1) a separate vote of the shareholders is to be taken with respect to each candidate unless a resolution is passed unanimously permitting two or more persons to be elected by a single resolution;

(2) if a shareholder has voted for more than one candidate without specifying the distribution of votes, the shareholder is deemed to have distributed the votes equally among those candidates;

(3) if the number of candidates exceeds the number of positions to be filled, the candidates who receive the lowest number of votes are eliminated until the number of candidates remaining equals the number of positions to be filled;

(4) each director ceases to hold office at the close of the first annual shareholders meeting following the director's election; and

(5) a director may be removed from office or the number of directors may be decreased only if the number of votes cast in favour of the removal or the decrease is greater than the product of the number of directors required by the articles and the number of votes cast against the removal or the decrease.

DIVISION II

FUNCTIONS AND POWERS OF BOARD OF DIRECTORS

112. Subject to a unanimous shareholder agreement, the board of directors exercises all the powers necessary to manage, or supervise the management of, the business and affairs of the corporation.

Except to the extent provided by law, such powers may be exercised without shareholder approval and may be delegated to a director, an officer or one or more committees of the board.

113. Unless otherwise provided in the articles or in a unanimous shareholder agreement, the board of directors adopts the corporation's by-laws. The by-laws are effective as of the date of the resolution of the board.

The by-laws must be submitted to the shareholders for approval at the next shareholders meeting, and the shareholders may, by ordinary resolution, ratify, reject or amend them. They cease to be effective at the close of the meeting if they are rejected by or not submitted to the shareholders. However, by-law amendments relating to procedural matters with respect to shareholders meetings take effect only once they have received shareholder approval.

A by-law adopted by the shareholders on a shareholder proposal submitted in accordance with subsection 6 of Division I of Chapter VII is effective as of its adoption and requires no other approval. It may only be repealed with the approval of the shareholders.

The rules of this section apply, with the necessary modifications and subject to the by-laws, to the amendment or repeal of by-laws.

114. Despite section 113, any new by-law made by the board of directors that has substantially the same purpose or effect as a by-law previously rejected by or not submitted to the shareholders at the meeting is not effective until confirmed by the shareholders.

115. Unless otherwise provided in the by-laws or in a unanimous shareholder agreement, the board of directors of a corporation may, on behalf of the corporation,

- (1) borrow money;
- (2) issue, reissue, sell or hypothecate its debt obligations;
- (3) enter into a suretyship to secure performance of an obligation of any person; and
- (4) hypothecate all or any of its property, owned or subsequently acquired, to secure any obligation.

116. Unless otherwise provided in the by-laws or in a unanimous shareholder agreement, the board of directors may designate the offices of the corporation, appoint directors or other persons as officers and specify their functions.

The officers are mandataries of the corporation.

The board of directors may create one or more committees made up of directors.

117. Unless otherwise provided in the by-laws or in a unanimous shareholder agreement, the board of directors determines the remuneration of the corporation's directors and officers.

118. The board of directors may not delegate its power

- (1) to submit to the shareholders any question or matter requiring their approval;
- (2) to fill a vacancy among the directors or in the office of auditor or to appoint additional directors;
- (3) to appoint the president of the corporation, the chair of the board of directors, the chief executive officer, the chief operating officer or the chief financial officer regardless of their title, and to determine their remuneration;
- (4) to authorize the issue of shares;
- (5) to approve the transfer of unpaid shares;
- (6) to declare dividends;
- (7) to acquire, including by purchase, redemption or exchange, shares issued by the corporation;

- (8) to split, consolidate or convert shares;
- (9) to authorize the payment of a commission to a person who purchases shares or other securities of the corporation, or procures or agrees to procure purchasers for those shares or securities;
- (10) to approve the financial statements presented at the annual meetings of shareholders;
- (11) to adopt, amend or repeal by-laws;
- (12) to authorize calls for payment;
- (13) to authorize the confiscation of shares;
- (14) to approve articles of amendment allowing a class of unissued shares to be divided into series, and to determine the designation of and the rights and restrictions attaching to those shares; or
- (15) to approve a short-form amalgamation.

DIVISION III

DUTIES OF DIRECTORS AND OFFICERS

§1. — *General provisions*

119. Subject to this division, the directors are bound by the same obligations as are imposed by the Civil Code on any director of a legal person.

Consequently, in the exercise of their functions, the directors are duty-bound toward the corporation to act with prudence and diligence, honesty and loyalty and in the interest of the corporation.

In their capacity as mandataries of the corporation, the officers are bound, among other things, by the same obligations as are imposed on the directors under the second paragraph.

120. Subject to the provisions of section 214, no provision of the articles, the by-laws, a resolution or a contract may relieve a director from their obligations, or from liability for a breach of their obligations.

§2. — *Good faith reliance*

121. A director of a corporation is presumed to have fulfilled the obligation to act with prudence and diligence if the director relied, in good faith and based on reasonable grounds, on a report, information or an opinion provided by

(1) an officer of the corporation who the director believes to be reliable and competent in the functions performed;

(2) legal counsel, professional accountants or other persons retained by the corporation as to matters involving skills or expertise the director believes are matters within the particular person's professional or expert competence or as to which the particular person merits confidence; or

(3) a committee of the board of directors of which the director is not a member if the director believes the committee merits confidence.

§3. — *Disclosure of interest*

122. A director or officer of a corporation must disclose the nature and value of any interest he or she has in a contract or transaction to which the corporation is a party.

For the purposes of this subdivision, "interest" means any financial stake in a contract or transaction that may reasonably be considered likely to influence decision-making. Furthermore, a proposed contract or a proposed transaction, including related negotiations, is considered a contract or transaction.

123. A director or an officer must disclose any contract or transaction to which the corporation and any of the following are a party:

- (1) an associate of the director or officer;
- (2) a group of which the director or officer is a director or officer;
- (3) a group in which the director or officer or an associate of the director or officer has an interest.

The director or officer satisfies the requirement if he or she discloses, in a case specified in subparagraph 2, the directorship or office held within the group or, in a case specified in subparagraph 3, the nature and value of the interest he or she or his or her associate has in the group.

124. Unless it is recorded in the minutes of the first meeting of the board of directors at which the contract or transaction is discussed, the disclosure of an interest, contract or transaction must be made in writing to the board of directors as soon as the director becomes aware of the interest, contract or transaction.

125. In the case of an officer who is not a director, the disclosure required by sections 122 and 123 must be made as soon as

- (1) the officer becomes an officer;

(2) the officer becomes aware that the contract or transaction is to be discussed or has been discussed at a meeting of the board; or

(3) the officer or the officer's associate acquires an interest in the contract or transaction, if it was entered into earlier.

126. The disclosure required by sections 122 and 123 must be made even in the case of a contract or transaction that does not require approval by the board of directors.

127. No director may vote on a resolution to approve, amend or terminate the contract or transaction described in section 122 or 123 or be present during deliberations concerning the approval, amendment or termination of such a contract or transaction unless the contract or transaction

(1) relates primarily to the remuneration of the director or an associate of the director as a director of the corporation or an affiliate of the corporation;

(2) relates primarily to the remuneration of the director or an associate of the director as an officer, employee or mandatary of the corporation or an affiliate of the corporation, if the corporation is not a reporting issuer;

(3) is for indemnity or liability insurance under Division VII; or

(4) is with an affiliate of the corporation, and the sole interest of the director is as a director or officer of the affiliate.

128. If no quorum exists for the purpose of voting on a resolution to approve a contract or transaction only because a director is not permitted by section 127 to be present during deliberations, the other directors present are deemed to constitute a quorum for the purpose of voting on the resolution.

129. If all the directors are required by section 127 to abstain from voting, the contract or transaction may be approved solely by the shareholders entitled to vote, by ordinary resolution.

The disclosure required by sections 122 and 123 must be made to the shareholders in a sufficiently clear manner before the contract or transaction is approved.

130. The shareholders of a corporation may, during the usual office hours of the corporation, examine the portions of any minutes of the meetings of the board of directors or of any other document that contain disclosures by directors or officers under sections 122 and 123.

131. If a director or officer fails to comply with this subdivision, the corporation or a shareholder may ask the court to declare the contract or transaction null and to require the director or officer to account to the

corporation for any profit or gain realized on it by the director or officer or the associates of the director or officer, and to remit the profit or gain to the corporation, according to the conditions the court considers appropriate.

132. A contract or transaction for which a disclosure required by section 122 or 123 was made may not be declared null if the contract or transaction was approved by the board of directors and the contract or transaction was in the interest of the corporation when it was approved.

Nor may the director or officer concerned, in such a case, be required to account for any profit or gain realized or to remit the profit or gain to the corporation.

133. Despite this subdivision, a contract or transaction may not be declared null only because a director or officer did not make the disclosure required by sections 122 and 123, if

(1) the contract or transaction was approved by ordinary resolution by the shareholders entitled to vote who do not have an interest in the contract or transaction;

(2) the disclosure required by sections 122 and 123 was made to the shareholders in a sufficiently clear manner before the contract or transaction was approved; and

(3) the contract or transaction was in the best interests of the corporation when it was approved.

If the director or officer acted honestly and in good faith, he or she may not be required to account for the profit or gain realized and to remit the profit or gain to the corporation.

DIVISION IV

MEETINGS OF BOARD OF DIRECTORS

134. Unless otherwise provided in the by-laws, the board of directors may meet at any place.

135. A notice of a meeting of the board of directors must be sent to each director within the time and in the manner specified in the by-laws.

The notice must state the time and place of the meeting and specify any matter to be dealt with relating to powers the board may not delegate. Unless otherwise provided in the by-laws, the notice need not specify the purpose or the business to be transacted at the meeting.

136. A director may, in writing, waive a notice of a meeting of the board. Attendance of a director at a meeting of the board is a waiver of notice of the meeting unless the director attends the meeting for the sole purpose of objecting to the holding of the meeting on the grounds that it was not lawfully called.

137. Unless otherwise provided in the by-laws, the directors may, if all consent, participate in a meeting of the board by means of equipment enabling all participants to communicate directly with one another.

In such a case, they are deemed to be present at the meeting.

138. Unless otherwise provided in the by-laws, a majority of the directors in office constitutes a quorum at any meeting of the board. A quorum of directors may exercise all the powers of the directors despite any vacancy on the board.

139. A director who is present at a meeting of the board or a committee of the board is deemed to have consented to any resolution passed at the meeting unless

- (1) the director's dissent has been entered in the minutes;
- (2) the director sends a written dissent to the secretary of the meeting before the meeting is adjourned; or
- (3) the director delivers a written dissent to the chair of the board, sends it to the chair by any means providing proof of the date of receipt or delivers it to the head office of the corporation immediately after the meeting is adjourned.

A director is not entitled to dissent after voting for or consenting to a resolution.

A director who was not present at a meeting at which a resolution was passed is deemed to have consented to the resolution unless the director records his or her dissent in accordance with this section within seven days after becoming aware of the resolution.

140. A resolution in writing, signed by all the directors entitled to vote on the resolution, has the same force as if it had been passed at a meeting of the board or, as the case may be, of a committee of the board.

If a corporation has only one director, the director may pass a resolution in lieu of holding a meeting.

A copy of the resolution must be kept with the minutes of meetings of the board of directors.

141. Notice of an adjourned meeting of the board of directors is not required to be given if the time and place of the adjourned meeting is announced at the same time as the adjournment.

DIVISION V

CESSATION OF OFFICE AND VACANCY ON BOARD OF DIRECTORS

142. A director ceases to hold office when he or she becomes disqualified from being a director of a corporation, resigns or is removed from office.

The resignation of a director becomes effective at the time the director's written resignation is received by the corporation, or at the time specified in the resignation, whichever is later.

143. Despite the expiry of a director's term, the director, unless he or she resigns, remains in office until re-elected or replaced.

144. Unless the articles provide for cumulative voting, the shareholders may by ordinary resolution at a special meeting remove any director or directors.

If certain shareholders have an exclusive right to elect one or more directors, a director so elected may only be removed by ordinary resolution of those shareholders.

A vacancy created by the removal of a director may be filled at the shareholders meeting at which the director is removed or, if it is not, at a subsequent meeting of the board of directors.

145. A quorum of directors may fill a vacancy on the board.

146. If there is no quorum of directors or if there has been a failure to elect the fixed number or minimum number of directors required by the articles, the directors then in office must without delay call a special shareholders meeting to fill the vacancies on the board.

If the directors refuse or fail to call a meeting or if there are no directors then in office, the meeting may be called by any shareholder.

147. Unless otherwise provided in the articles, if the holders of any class or series of shares have an exclusive right to elect one or more directors and a vacancy occurs among those directors, the vacancy may be filled by the remaining directors elected by the holders of that class or series of shares or, if there are no such remaining directors, by the holders of that class or series of shares by ordinary resolution at a special meeting they call for that purpose.

148. The articles may provide that a vacancy on the board of directors may only be filled by a vote of all the shareholders, or by a vote of the holders of a class or series of shares having an exclusive right to do so.

149. A director appointed or elected to fill a vacancy holds office for the unexpired term of his or her predecessor.

150. A director whose removal is to be proposed at a shareholders meeting may attend the meeting and be heard or, if not in attendance, may explain, in a written statement read by the person presiding over the meeting or made available to the shareholders before or at the meeting, why he or she opposes the resolution proposing his or her removal.

151. The articles may be amended to increase or decrease the fixed number of directors or the minimum or maximum number of directors.

The articles are deemed to be amended as of the date of the special resolution authorizing the amendment, and the shareholders may, at the meeting at which they pass the resolution, elect the number of directors authorized by the resolution.

152. An amendment to the articles that decreases the number of directors does not terminate the term of any incumbent director.

153. If the articles so provide, the directors of a corporation that is a reporting issuer or has 50 or more shareholders may appoint one or more additional directors to hold office for a term expiring not later than the close of the next annual shareholders meeting, but the total number of directors so appointed may not exceed one third of the number of directors elected at the previous annual shareholders meeting.

DIVISION VI

LIABILITY OF DIRECTORS

§1. — *Unpaid wages of employees*

154. Directors of a corporation are solidarily liable to the employees of a corporation for all debts not exceeding six months' wages payable to each such employee for services performed for the corporation while they are directors of the corporation respectively.

However, a director is not liable unless the corporation is sued for the debt within one year after it becomes due and the writ of execution is returned unsatisfied in whole or in part or unless, during that period, a liquidation order is made against the corporation or it becomes bankrupt within the meaning of that expression in the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) and a claim for the debt is filed with the liquidator or the syndic.

§2. — *Prohibited acts*

155. Directors of a corporation who vote for or consent to a resolution authorizing the issue of shares for consideration payable in property or in past services are solidarily liable to the corporation for any amount by which the consideration received is less than the amount of money the corporation would have received if the shares had been issued for money on the date of the resolution.

However, a director who proves that he or she did not know and could not reasonably have known that the shares were issued for a consideration less than the amount of money the corporation should have received is not liable under the first paragraph.

156. Directors of a corporation who vote for or consent to a resolution authorizing any of the following are solidarily liable to restore to the corporation any amounts involved and not otherwise recovered by the corporation:

- (1) a payment of a commission contrary to section 58;
- (2) a transfer of not fully paid shares contrary to section 83;
- (3) a purchase, redemption or other acquisition of shares contrary to section 94, 95 or 96;
- (4) a payment of a dividend contrary to section 104;
- (5) a payment of an indemnity contrary to section 160; or
- (6) a payment to a shareholder contrary to the second paragraph of section 451.

157. A director liable under section 156 may apply to the court for an order compelling a shareholder or any other recipient under a resolution referred to in that section to pay or deliver to the director any money or property that was paid or distributed to the shareholder or other recipient.

If the court is satisfied that it is equitable to do so, it may grant the application and also make any further order it thinks fit; it may, in particular, order the corporation to return or issue shares to a person from whom the corporation has purchased, redeemed or otherwise acquired shares.

§3. — *Relief from liability*

158. A director cannot be held liable under section 154, 155, 156, 287, 314 or 392 if the director acted with a reasonable degree of prudence and diligence in the circumstances.

Furthermore, for the purposes of sections 155, 156, 287, 314 and 392, the court may, after considering all the circumstances and on the terms the court considers appropriate, relieve a director, either wholly or partly, from the liability the director would otherwise incur if it appears to the court that the director has acted reasonably, honestly and loyally, and ought fairly to be excused.

DIVISION VII

INDEMNIFICATION AND LIABILITY INSURANCE

159. Subject to section 160, a corporation must indemnify a director or officer of the corporation, a former director or officer of the corporation, a mandatary, or any other person who acts or acted at the corporation's request as a director or officer of another group against all costs, charges and expenses reasonably incurred in the exercise of their functions, including an amount paid to settle an action or satisfy a judgment, or arising from any investigative or other proceeding in which the person is involved if

(1) the person acted with honesty and loyalty in the interest of the corporation or, as the case may be, in the interest of the other group for which the person acted as director or officer or in a similar capacity at the corporation's request; and

(2) in the case of a proceeding that is enforced by a monetary penalty, the person had reasonable grounds for believing that his or her conduct was lawful.

The corporation must also advance moneys to such a person for the costs, charges and expenses of a proceeding referred to in the first paragraph.

160. In the event that a court or any other competent authority judges that the conditions set out in subparagraphs 1 and 2 of the first paragraph of section 159 are not fulfilled, the corporation may not indemnify the person and the person must repay to the corporation any monies advanced under that section.

161. A corporation may, with the approval of the court, in respect of an action by or on behalf of the corporation or other group referred to in section 159, against a person referred to in that section, advance the necessary monies to the person or indemnify the person against all costs, charges and expenses reasonably incurred by the person in connection with the action, if the person fulfills the conditions set out in that section.

162. A corporation may purchase and maintain insurance for the benefit of its directors, officers and other mandataries against any liability they may incur as such or in their capacity as directors, officers or mandataries of another group, if they act or acted in that capacity at the corporation's request.

CHAPTER VII
SHAREHOLDERS

DIVISION I
ANNUAL SHAREHOLDERS MEETING

§1. — *Calling of meeting*

163. An annual meeting of shareholders entitled to vote at such a meeting must be held not later than 18 months after the corporation is constituted and, subsequently, not later than 15 months after the last preceding annual shareholders meeting.

The board of directors calls the annual shareholders meeting. Otherwise, the meeting may be called by the shareholders in accordance with sections 208 to 211.

164. The annual shareholders meeting is held at the place within Québec provided in the by-laws or, in the absence of such provision, at the place within Québec determined by the board of directors.

The meeting may be held at a place outside Québec if the articles so allow or, in the absence of such a provision, if all the shareholders entitled to vote at the meeting agree that the meeting is to be held at that place.

165. Notice of a shareholders meeting must be sent to each shareholder entitled to vote at the meeting and to each director within the period provided in the by-laws or, in the absence of such provision, not less than 10 days before the meeting.

However, if the corporation is a reporting issuer, the notice of meeting must be sent not less than 21 days and not more than 60 days before the meeting.

166. If a director or a shareholder entitled to vote at a shareholders meeting gives written notice not less than 10 days before the meeting to the auditor or a former auditor of the corporation, the auditor or former auditor attends the meeting at the corporation's expense and answers any question relating to their duties as auditor.

167. The notice of meeting must specify the time and place of the meeting of shareholders as well as the business to be transacted. It must also specify the time, not exceeding 48 hours, excluding Saturdays and holidays, preceding the meeting or the resumption of a meeting after an adjournment, before which the corporation must receive the proxies of the shareholders who wish to be represented at the meeting.

The notice of meeting must state the business on the agenda in sufficient detail to permit the shareholders to form a reasoned judgment on it, and contain the text of any special resolution to be submitted to the meeting.

Business usually discussed at meetings of shareholders, such as the examination of the financial statements and the auditor's report, the renewal of the auditor's term and the election of directors, need not be included on the agenda.

168. A shareholder or director may waive notice of a shareholders meeting. Their attendance at the meeting is a waiver of notice of the meeting unless they attend the meeting for the sole purpose of objecting to the holding of the meeting on the grounds that it was not lawfully called or held.

169. The by-laws of a corporation that is a reporting issuer or that has 50 or more shareholders may provide for the fixing in advance, in a specified manner, of a date as the record date for the purpose of determining shareholders entitled to receive notice of a shareholders meeting, receive payment of a dividend, participate in a liquidation distribution and vote at a shareholders meeting or for any other purpose.

For the purpose of determining which shareholders are entitled to receive notice of a shareholders meeting or vote at the meeting, the record date must be not less than 21 days and not more than 60 days before the meeting.

§2. — *Proxies*

170. A shareholder may be represented at a shareholders meeting by a proxyholder.

A shareholder so represented is deemed to be present at the meeting.

171. Any person, whether or not a shareholder of the corporation, may be appointed a proxyholder.

172. A proxy must be in writing and signed by the shareholder.

In addition to the date, the proxy must include the name of the proxyholder and, if applicable, revoke any former proxy.

Unless otherwise indicated, a proxy lapses one year after the date it is given. It may be revoked at any time.

173. A proxyholder has the same rights as the shareholder represented to speak at a shareholders meeting in respect of any matter and to vote at the meeting.

However, a proxyholder who has conflicting instructions from more than one shareholder may not vote by a show of hands.

§3. — *Conduct of meeting*

174. Unless otherwise provided in the by-laws, any person entitled to attend a shareholders meeting may participate in the meeting by means of any equipment enabling all participants to communicate directly with one another.

A person participating in a meeting by such means is deemed to be present at the meeting.

175. A shareholders meeting may be held solely by means of equipment enabling all participants to communicate directly with one another, if the by-laws so allow.

176. Unless otherwise provided in the by-laws, a quorum of shareholders is present at a shareholders meeting if, at the opening of the meeting, the holders of a majority of the shares that carry the right to vote at the meeting are present in person or represented by proxy.

If a quorum is not present at the opening of the meeting, the shareholders present may adjourn the meeting to a specific time and place but may not transact any other business.

177. If a corporation has only one shareholder, or only one holder of any class or series of shares, the shareholder present in person or represented by proxy constitutes a shareholders meeting.

178. A resolution in writing signed by the sole shareholder of the corporation or by all the shareholders entitled to vote on the resolution is as valid as if it had been passed at a shareholders meeting.

The resolution must be kept with the minutes of the shareholders meeting.

179. Unless otherwise provided in the articles, each share of a corporation entitles the holder to one vote.

180. A natural person authorized by a resolution of the board of directors or of the management of a shareholder who is a legal person or a group may participate in and vote at a shareholders meeting.

181. A person acting for a shareholder as administrator of the property of others may participate in and vote at a shareholders meeting.

182. Unless otherwise provided in the by-laws, if two or more persons hold shares jointly, one of those shareholders present at a shareholders meeting may, in the absence of the others, exercise the voting right attached to those shares.

If two or more of such shareholders are present at the meeting, they must vote as one.

183. Unless otherwise provided in the by-laws, voting is conducted by a show of hands unless a ballot is demanded by a shareholder entitled to vote at the shareholders meeting.

A shareholder may demand a ballot either before or after a vote by show of hands.

Unless otherwise provided in the by-laws, a vote may be held by any means of communication made available by the corporation.

184. Unless otherwise provided in the by-laws, any shareholder participating in a shareholders meeting by means of equipment enabling all participants to communicate directly with one another may vote by any means enabling votes to be cast in a way that allows them to be verified afterwards and protects the secrecy of the vote when a secret ballot has been requested.

185. At a shareholders meeting, unless a vote is demanded, a declaration by the chair of the meeting that a resolution of the shareholders has been carried and that an entry to that effect has been made in the minutes of the meeting is, in the absence of any evidence to the contrary, proof of that fact, without it being necessary to prove the number or proportion of the votes recorded for and against the resolution.

186. Unless otherwise provided in the by-laws, the president of the corporation chairs a shareholders meeting.

If the person who is to chair the meeting is not present at the meeting within 15 minutes after the time appointed for the meeting, the shareholders present choose one of their number to chair the meeting.

187. The chair of a shareholders meeting must allow shareholders to raise and discuss, for a reasonable period of time, any matter whose primary purpose relates to the business or affairs of the corporation and is not to enforce a personal claim or redress a personal grievance against the corporation or its directors, officers or shareholders.

188. Unless otherwise provided in the by-laws, in the case of a tie, the chair of the meeting casts the tie-breaking vote.

189. A corporation must, for at least three months after a shareholders meeting, keep at its head office the ballots cast and the proxies presented at the meeting.

Any shareholder or proxyholder who was entitled to vote at the meeting may, without charge, inspect the ballots and proxies kept by the corporation.

190. If a shareholders meeting is adjourned for less than 30 days, it is not necessary, unless otherwise provided in the by-laws, to give notice of the adjourned meeting other than by announcement at the original meeting.

If a shareholders meeting is adjourned by one or more adjournments for an aggregate of 30 days or more, notice of the adjourned meeting must be given as for an original meeting.

§4. — *Voting by class*

191. A special resolution that favours certain shareholders of a class or series of shares or changes prejudicially the rights attaching to all the shares of a class or series of shares must be approved by the shareholders of that class or series.

The same applies to a special resolution authorizing the articles to be amended in order to allow the board of directors to change prejudicially the rights attaching to all the shares of a class or series of shares without shareholder authorization.

Approval is given by a special resolution adopted separately by the holders of each class or series of shares concerned, whether or not the shares otherwise carry voting rights.

Such approval is not required if

(1) the special resolution changes prejudicially in the same manner the rights attaching to all the shares issued by the corporation; or

(2) under the amendment to the articles authorized by the special resolution, it is only possible to change prejudicially the rights attaching to all the shares issued by the corporation.

192. A special resolution authorizing a corporation to reduce its issued share capital must be approved in the same manner as a special resolution changing prejudicially the rights attaching to all the shares of a class or series.

However, such approval is not required if the reduction in the amount of share capital changes prejudicially in the same manner all the shares issued by the corporation.

§5. — *Powers of the court*

193. On the application of a director or a shareholder who is entitled to vote at a shareholders meeting, the court, if it thinks fit, may order a shareholders meeting to be called and held in the manner the court directs, including if it is impracticable to call or hold the meeting within the regular time or in the regular manner.

The court may vary or dispense with the required quorum.

§6. — *Shareholder proposals*

194. Any holder or beneficiary of voting shares of a corporation that is a reporting issuer or has 50 or more shareholders may submit to the board of directors notice of any matter the person proposes to raise at an annual shareholders meeting.

The number of proposals presented by a person for a meeting may not exceed the number prescribed by government regulation.

195. To be eligible to submit a shareholder proposal, a person must be, for at least the period prescribed by government regulation, the holder or beneficiary of, or have the support of persons who, including the person submitting the proposal, have been, for at least the prescribed period, holders or beneficiaries of, at least the number or value prescribed by government regulation of outstanding shares of the corporation.

The number or value of the voting shares is calculated as at the date the period mentioned in the first paragraph begins. A person submitting a proposal is not required to acquire additional shares in the event of a downward fluctuation in the value of the person's shares; however, the person must keep the shares until the shareholders meeting at which the proposal is to be discussed.

196. Any shareholder proposal must be attached to the management proxy circular or, if the management is not soliciting proxies, to the notice of meeting for the annual shareholders meeting.

The proposal must be accompanied by the following information:

(1) the name and address of the person and, if applicable, of the person's supporters; and

(2) the number or percentage of shares owned by the person and, if applicable, by the person's supporters, and the date the shares were acquired.

197. If so requested by the person who submits a shareholder proposal, the corporation must attach to the management proxy circular or, as the case may be, to the notice of meeting, a statement in support of the proposal by the person and the name and address of the person. The statement and the proposal must together not exceed the maximum number of words prescribed by government regulation.

The corporation may include in the management proxy circular a statement on the proposal. The statement must not exceed the maximum number of words prescribed under the first paragraph.

198. A shareholder proposal may include nominations for the election of directors if the proposal is signed by one or more holders of shares representing not less than 5% of the shares or 5% of the shares of a class of shares of the corporation that carry the right to vote at the shareholders meeting to which the proposal is to be presented.

This section does not preclude other nominations at the meeting.

199. The presiding officer at a shareholders meeting must allow the person presenting a shareholder proposal to speak in respect of the proposal for a reasonable period of time.

200. A corporation is not required to comply with sections 196 and 197 if

(1) the shareholder proposal is not submitted to the corporation within the period prescribed by government regulation;

(2) the primary purpose of the proposal is to enforce a personal claim or redress a personal grievance against the corporation or its directors, officers or shareholders;

(3) the primary purpose of the proposal does not relate in a significant way to the business or affairs of the corporation, including making or amending by-laws, amending the articles or liquidating or dissolving the corporation;

(4) within the period, prescribed by government regulation, before the receipt of a proposal, a person failed to present, at a shareholders meeting, a proposal that, at the person's request, had been attached to a management proxy circular or the notice of meeting;

(5) substantially the same proposal attached to a management proxy circular or a dissident's proxy circular was presented to the shareholders at a shareholders meeting held within the period, prescribed by government regulation, before the receipt of the proposal and did not receive at the meeting the minimum amount of support prescribed by government regulation; or

(6) the right to present a proposal is being abused to secure publicity.

201. If a person who submits a shareholder proposal fails to continue to be the registered holder or beneficiary of the shares up to and including the day of the shareholders meeting, the corporation is not required to attach to the management proxy circular any proposal submitted by that person for any meeting held within the period prescribed by government regulation.

202. No corporation or mandatary of a corporation incurs any liability by reason only of circulating a shareholder proposal or statement in compliance with this subdivision.

203. If a corporation refuses to include a shareholder proposal in a management proxy circular or a notice of meeting, the corporation must, within the period prescribed by government regulation, notify in writing the person submitting the proposal of its intention to omit the proposal from the management proxy circular or notice of meeting and of the reasons for the refusal.

204. On the application of a person submitting a shareholder proposal who claims to have suffered prejudice following a corporation's refusal to present the person's proposal, the court may postpone the shareholders meeting to which the proposal was sought to be presented and make any further order it thinks fit.

205. The corporation or any person claiming to suffer prejudice from a shareholder proposal may apply to the court for an order permitting the corporation to omit the proposal from the management proxy circular or the notice of meeting.

206. An application under section 204 or 205 that concerns a corporation governed by one of the Acts listed in Schedule 1 to the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2), other than a private issuer within the meaning of that expression in the regulations under the Securities Act that is not governed by another Act listed in that schedule, must be notified to the Autorité des marchés financiers.

DIVISION II

SPECIAL SHAREHOLDERS MEETING

207. The board of directors may at any time call a special shareholders meeting.

208. The holders of not less than 10% of the issued shares that carry the right to vote at a shareholders meeting sought to be held may requisition the board of directors to call a shareholders meeting for the purposes stated in the requisition.

The requisition, signed by at least one shareholder, must state the business to be transacted at the meeting and must be sent to each director and to the head office of the corporation.

209. On receiving the requisition, the board of directors calls a shareholders meeting to transact the business stated in the requisition.

If the board of directors does not within 21 days after receiving the requisition call a meeting, any shareholder who signed the requisition may call the meeting.

210. Unless the shareholders otherwise resolve at a meeting called by shareholders, the corporation must reimburse the shareholders for the expenses reasonably incurred by them in requisitioning, calling and holding the meeting.

211. No shareholders meeting may be called

(1) to discuss business in respect of which a shareholders meeting has already been called;

(2) to transact business that is not within the powers of the shareholders;

(3) to enforce a personal claim or redress a personal grievance against the corporation or its directors, officers or shareholders;

(4) to transact business that does not relate in a significant way to the business or affairs of the corporation; or

(5) to discuss a matter or business that has been submitted to and rejected by the shareholders within the year preceding the requisition.

212. Subdivisions 1 to 5 of Division I apply to special shareholders meetings, with the necessary modifications.

DIVISION III

UNANIMOUS SHAREHOLDER AGREEMENT

213. All the shareholders of a corporation, whether or not their shares carry voting rights, may agree in writing among themselves or among themselves and one or more third persons to restrict the powers of the board of directors to manage, or supervise the management of, the business and affairs of the corporation, or to withdraw all such powers from the board.

A sole shareholder may make a written declaration that restricts the powers of the board of directors or withdraws all powers from the board. The declaration is equivalent to a unanimous shareholder agreement.

214. To the extent that a unanimous shareholder agreement restricts the powers of the board of directors to manage, or supervise the management of, the business and affairs of the corporation, or withdraws all such powers from the board, parties to the unanimous shareholder agreement who are given those powers have all the rights, powers, duties, obligations and liabilities of directors of the corporation, whether they arise under this Act or otherwise, including any defences available to the directors, and the directors are relieved of their rights, powers, duties and liabilities, including their liability for the wages of the corporation's employees, to the same extent.

215. The corporation must, in accordance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, declare to the enterprise registrar, for entry in the enterprise register, the existence or the termination, including on the corporation becoming a reporting issuer, of a unanimous shareholder agreement.

216. If a unanimous shareholder agreement withdraws all powers from the board of directors and confers them on shareholders or third persons, the corporation must declare to the enterprise registrar the name and domicile of those who have assumed those powers.

The shareholders are in such a case subject to the rules of Divisions I and II, unless otherwise provided in the unanimous shareholder agreement or the by-laws.

The shareholders may choose not to establish a board of directors.

217. Decisions of a sole shareholder on whom all of the powers of the board of directors have been conferred may be made by written resolution.

Any act by such a sole shareholder on behalf of the corporation is deemed to be authorized.

Such a sole shareholder may choose not to establish a board of directors and not to appoint an auditor, and is not required to comply with the requirements of this Act relating to the by-laws, shareholders meetings and meetings of the board of directors.

218. A person who becomes a shareholder subsequent to the signing of a unanimous shareholder agreement is deemed to be a party to the agreement.

However, a person who, on becoming a shareholder, is not given notice of the existence of the unanimous shareholder agreement, by its existence being stated or a reference to the agreement being noted on the share certificate or otherwise, may, no later than 30 days after becoming aware of the existence of the unanimous shareholder agreement, have the transaction by onerous title by which the person became a shareholder annulled.

219. A unanimous shareholder agreement terminates when the corporation becomes a reporting issuer or, subject to the provisions of the amalgamation agreement, when the corporation amalgamates by the long-form process.

220. Nothing in this subdivision prevents shareholders or third persons from fettering their discretion when exercising the powers conferred on them under a unanimous shareholder agreement.

DIVISION IV**PROTECTION AGAINST SQUEEZE-OUT TRANSACTIONS**

221. A squeeze-out transaction is a transaction by a corporation that results in the rights of one or more shareholders in every share they hold of a class of the corporation's shares being terminated by any transaction other than by purchase by agreement, without substituting rights of equivalent value in shares issued by the corporation to which are attached equal or greater rights and privileges than the affected shares.

222. A transaction by which a shareholder's rights in shares that are not unilaterally redeemable by the corporation are replaced by rights in unilaterally redeemable shares or in shares that could be converted into unilaterally redeemable shares without shareholder authorization is considered a squeeze-out transaction.

223. Even if a squeeze-out transaction is authorized or approved by the shareholders of a corporation in accordance with its articles or this Act, the corporation, if it is not a reporting issuer, may not carry out the transaction without also being authorized to do so by ordinary resolution of the shareholders concerned, whether or not their shares carry voting rights.

However, affiliates of the corporation and shareholders who, following the squeeze-out transaction, retain shares to which are attached equal or greater rights than the shares of the class affected by the squeeze-out transaction or who would be entitled to consideration of greater value or to superior rights than those available to the other squeezed-out shareholders do not have the right to vote on the resolution.

DIVISION V**LIABILITY OF SHAREHOLDERS**

224. Shareholders are not, as shareholders, liable for any act of the corporation.

However, they are debtors to the corporation for any unpaid amount on shares they hold in its share capital.

CHAPTER VIII**FINANCIAL STATEMENTS AND AUDITOR****DIVISION I****FINANCIAL STATEMENTS**

225. At every annual shareholders meeting, the board of directors of a corporation must present the corporation's financial statements for the fiscal year ended not more than six months before the meeting.

The board of directors must also present at every annual meeting any further financial information required by the articles, the by-laws or a unanimous shareholder agreement.

As soon as the financial statements are presented at the annual meeting, every shareholder is entitled to a copy upon request.

226. The financial statements of a corporation must include at least a balance sheet and an income statement.

The financial statements must also include the other statements and the notes and other information usually included in audited financial statements, if such statements or information have been approved by the board of directors.

227. The financial statements of a corporation may not be issued, published or circulated unless they have been approved by the board of directors.

The approval of the financial statements by the board of directors is evidenced by the signature of one or more directors, regardless of the means used to sign them.

228. A corporation must keep the financial statements of each of its subsidiaries, and of each other legal person whose accounts are consolidated in the financial statements of the corporation, at the corporation's head office or at any other place within Québec designated by the board of directors.

Shareholders of the corporation may, on request, examine the financial statements during the usual office hours of the corporation and make extracts free of charge, subject to a court order under section 229. However, the corporation may deny a request if the value of the assets, the revenues and the income before taxes of the subsidiary or legal person each represent less than 10% of the corresponding amount in the financial statements of the corporation.

Within 15 days after the corporation denies a shareholder's request, the shareholder may apply to the court for a review of the decision. In such a case, it is up to the corporation to show that the condition set out in the second paragraph is fulfilled.

An application for a review that concerns a corporation governed by one of the Acts listed in Schedule 1 to the Act respecting the Autorité des marchés financiers, other than a private issuer within the meaning of that expression in the regulations under the Securities Act that is not governed by another Act listed in that schedule, must be notified to the Autorité des marchés financiers.

229. A corporation may apply to the court for an order barring examination of the financial statements of one of the corporation's subsidiaries, or of a legal person whose accounts are consolidated in the financial statements of the corporation, if the corporation shows that such examination would be prejudicial to the corporation or one of its subsidiaries.

The application must be filed with the court within 15 days after the shareholder's request to examine the financial statements, and be notified to the shareholder; it must also be notified to the Autorité des marchés financiers if the application concerns a corporation governed by one of the Acts listed in Schedule 1 to the Act respecting the Autorité des marchés financiers, other than a private issuer within the meaning of that expression in the regulations under the Securities Act that is not governed by another Act listed in that schedule.

When ruling on the application, the court may make any order it thinks fit.

230. If they have been audited, the financial statements presented at the annual shareholders meeting or otherwise issued, published or distributed must be accompanied by the auditor's report.

DIVISION II

AUDITOR

231. The shareholders of a corporation appoint an auditor at each annual shareholders meeting.

The auditor is appointed by ordinary resolution.

232. The term of the auditor begins on appointment.

The auditor's remuneration is fixed by ordinary resolution of the shareholders at the time of appointment. If it is not fixed at that time, it is fixed by the board of directors.

233. The auditor may, as part of the auditing mandate, demand any information relating to the corporation, its subsidiaries and any other legal person whose accounts are consolidated in the financial statements of the corporation, and demand access to any of their books, records, accounts, files or other documents. The present and former directors, officers, employees or mandataries of the corporation must, on request, communicate the documents to and facilitate their examination by the auditor.

The board of directors of the corporation must obtain from the present or former directors, officers, employees or mandataries of a subsidiary of the corporation the information demanded by the auditor and make it available to the auditor.

234. The term of the auditor ends when the auditor's successor is appointed, unless it is terminated earlier by the auditor's death, resignation or removal or the auditor's becoming bankrupt or being placed under protective supervision.

235. The auditor's resignation becomes effective on the date a written resignation is sent to the corporation, or on the date specified in the resignation, whichever is later.

236. The shareholders may, by ordinary resolution at a special meeting, remove the auditor from office.

They may appoint a new auditor by ordinary resolution at the same meeting.

237. Subject to the shareholders' right to fill the vacancy after removing an auditor, the board of directors fills a vacancy in the office of auditor without delay for the unexpired term.

If there is no quorum on the board of directors, the directors must, within 21 days after a vacancy in the office of auditor occurs, call a special shareholders meeting to fill the vacancy.

If the directors fail to call a meeting or if there are no directors, the shareholders meeting may be called by any shareholder at the expense of the corporation.

238. The articles may provide that a vacancy in the office of auditor is only to be filled by a vote of the shareholders. In such a case, unless otherwise provided in the articles, the vacancy is filled by ordinary resolution of the shareholders.

239. The shareholders of a corporation other than a reporting issuer may decide not to appoint an auditor.

The decision must be made by unanimous resolution of the shareholders of the corporation, including shareholders not otherwise entitled to vote.

The decision of the shareholders has effect only until the next annual shareholders meeting. It terminates the term of any auditor in office.

CHAPTER IX**AMENDMENT, CORRECTION, CONSOLIDATION AND
CANCELLATION OF ARTICLES****DIVISION I****AMENDMENT OF ARTICLES**

240. The articles of a corporation may be amended to add any provision that is permitted by this Act to be set out in the articles, or to replace or remove any existing provision.

241. An amendment to the articles must be authorized by special resolution, unless otherwise provided in this Act.

By that resolution, the shareholders authorize a director or an officer of the corporation to sign the articles of amendment.

The shareholders may, by the same resolution or by a separate special resolution, permit the board of directors not to proceed with the amendment.

242. The board of directors of a corporation that has no shareholders may make any amendment to the articles that would otherwise require shareholder authorization. In such a case, the board of directors authorizes a director or an officer of the corporation to sign the articles.

243. Unless otherwise provided in this Act, the articles of a corporation are amended by articles of amendment.

The following must be filed with the articles of amendment:

(1) if the amendment is to the name of the corporation, the declaration required under section 8; and

(2) any other document the Minister may require.

244. The articles of amendment, signed by the director or officer authorized to sign them, any other documents required to be filed with them, and the fee prescribed by government regulation must be sent to the enterprise registrar.

245. Unless otherwise provided in this Act, the articles of amendment are effective as of the date and, if applicable, the time shown on the certificate of amendment issued by the enterprise registrar in accordance with Chapter XVIII.

DIVISION II**CORRECTION OF ARTICLES**§1. — *General provisions*

246. The articles of a corporation may be amended to correct errors, irregularities or illegal provisions they contain.

For the purposes of this division, a reference, typographical, transcription or similar error is considered an obvious error.

247. Court authorization is required if correction of the articles could be prejudicial to the rights of the corporation's creditors.

The same applies if the correction could be prejudicial to the rights of shareholders, unless the correction is authorized by resolution of all the shareholders whose rights would be affected by the correction, including the shareholders not otherwise entitled to vote.

248. A corporation or any interested person may apply to the court for authorization to correct the articles of the corporation.

The application must be notified to the enterprise registrar.

The court may make any order it thinks fit to correct the error, irregularity or illegality.

249. A correction to the articles of a corporation is retroactive to the date and, if applicable, the time shown on the certificate issued by the enterprise registrar in respect of the articles being corrected unless a judgment orders a later date and, if applicable, time.

However, if the date or time on the certificate issued in respect of the articles is corrected, the correction is effective as of the corrected date or time, provided that date or time is later than the date on which the enterprise registrar received the articles being corrected.

250. The enterprise registrar may, on the registrar's own initiative or at the request of any interested person, ask a corporation to correct an obvious error in the articles deposited in the enterprise register.

§2. — *Correction of articles on initiative of board of directors*

251. The board of directors of a corporation may, without shareholder authorization, correct errors, irregularities and illegal provisions contained in the articles of the corporation.

The board of directors authorizes a director or an officer of the corporation to sign the documents required to correct the articles.

252. An irregularity, illegal provision or error other than an obvious error is corrected by articles of amendment in accordance with sections 243 and 244.

If there is no risk that the correction will prejudice the rights of the creditors or the shareholders of the corporation, a declaration to that effect, signed by the director or officer authorized to sign it, must be filed with the articles of amendment. If the correction could be prejudicial to the rights of the shareholders but the shareholders have authorized it under section 247, the shareholder resolution must be filed with the articles of amendment.

If the correction could be prejudicial to the rights of the creditors or the shareholders of the corporation and the shareholders have not authorized it, a judgment authorizing the correction must be filed with the articles of amendment.

253. An obvious error in the articles of the corporation is corrected by means of a correction request addressed to the enterprise registrar.

An obvious error may also be corrected in accordance with section 252, at the same time as a correction is made under that section.

254. The corrected articles, and the related certificate if it contains an error, must be filed with the correction request.

If there is no risk that the correction will prejudice the rights of the creditors or the shareholders of the corporation, a declaration to that effect, signed by the director or officer authorized to sign it, must be filed with the correction request. However, if the correction could be prejudicial to the rights of the shareholders but the shareholders have authorized it under section 247, the shareholder resolution must be filed with the correction request.

If the correction could be prejudicial to the rights of the creditors or the shareholders of the corporation and the shareholders have not authorized it, a judgment authorizing the correction must be filed with the correction request.

255. The correction request, the other documents required to be filed with it, and the fee prescribed by government regulation must be sent to the enterprise registrar.

256. On receipt of the correction request and the other required documents, the enterprise registrar replaces the articles deposited in the enterprise register with the corrected articles.

The enterprise registrar draws up a new certificate only if the correction request makes it necessary to change the text of the certificate issued for the articles being corrected. In that case, the enterprise registrar sends a copy of the corrected articles and the certificate to the corporation or its representative.

§3. — *Correction of obvious error at request of representative of corporation*

257. After receiving from the enterprise registrar articles of the corporation containing an obvious error, and the related certificate, a representative of the corporation may make a correction request without the authorization of the board of directors or the shareholders.

258. The correction request must reflect the original intention and be sent to the enterprise registrar within 60 days after the issue by the enterprise registrar of the certificate relating to the articles containing the error.

259. The following must be filed with the correction request:

- (1) the corrected articles;
- (2) the related certificate, if it contains an error; and
- (3) any document showing the original intention or, failing that, a statement attesting that the correction reflects the original intention.

260. Sections 255 and 256 apply to a correction request under this subdivision.

DIVISION III

CONSOLIDATION OF ARTICLES

261. The board of directors of a corporation may consolidate the corporation's articles without shareholder authorization. It is required to do so when the enterprise registrar so requests.

The board of directors authorizes a director or an officer of the corporation to sign the articles of consolidation.

262. When it consolidates the articles, the board of directors may make the changes of wording or form necessary to obtain a uniform mode of expression and presentation, and correct obvious reference, typographical, transcription and similar errors.

263. The articles of consolidation, signed by the director or officer authorized to sign them, and the fee prescribed by government regulation must be sent to the enterprise registrar.

The articles of consolidation must contain the text of the consolidated articles.

264. The consolidated articles replace the articles as of the date and, if applicable, the time shown on the certificate of consolidation issued by the enterprise registrar in accordance with Chapter XVIII.

DIVISION IV

CANCELLATION OF ARTICLES

265. The board of directors may request the cancellation of the corporation's articles, other than its articles of constitution, and of the related certificate, if the articles were sent to the enterprise registrar by mistake.

The board of directors authorizes a director or an officer of the corporation to sign the documents required to cancel the articles.

266. Court authorization is required if the cancellation of the articles could be prejudicial to the rights of the creditors of the corporation.

The same applies if the cancellation could be prejudicial to the rights of the shareholders, unless the cancellation is authorized by resolution of all the shareholders whose rights would be affected by the cancellation, including the shareholders not otherwise entitled to vote.

267. A corporation or any other interested person may apply to the court for authorization to cancel the articles of the corporation.

The application must be notified to the enterprise registrar.

The court may, to that end, make any order it thinks fit.

268. The cancellation request and the fee prescribed by government regulation must be sent to the enterprise registrar.

If there is no risk that the cancellation will prejudice the rights of the creditors or the shareholders of the corporation, a declaration to that effect, signed by the director or officer authorized to sign it, must be filed with the cancellation request. If the cancellation could be prejudicial to the rights of the shareholders but the shareholders have authorized it under section 266, the shareholder resolution must be filed with the request.

If the cancellation could be prejudicial to the rights of the creditors or the shareholders of the corporation and the shareholders have not authorized it, a judgment authorizing the cancellation must be filed with the request.

The cancellation request must also be filed with

- (1) a copy of the articles to be cancelled; and
- (2) any other document the Minister may require.

269. The articles and the related certificate are cancelled by the issue of a certificate attesting the cancellation by the enterprise registrar in accordance with Chapter XVIII.

270. Subject to the rights of third persons, the cancelled articles and the related certificate are deemed never to have existed.

CHAPTER X

ALIENATION AFFECTING SIGNIFICANT BUSINESS ACTIVITY

271. A corporation may not make an alienation of its property if, as a result of the alienation, the corporation would be unable to retain a significant part of its business activity, unless the alienation is authorized by the shareholders or is in favour of a wholly-owned subsidiary of the corporation.

For the purposes of this chapter, alienation of property means the sale, exchange or lease of its property.

272. Shareholder authorization is given by special resolution.

The shareholders may, by the same resolution or by a separate special resolution,

- (1) fix or authorize the board of directors to fix the terms of the alienation; and
- (2) permit the board of directors not to proceed with the alienation.

A copy or summary of the proposed act of alienation must be attached to the notice of meeting.

273. A corporation must prevent its subsidiary from alienating property if, assuming the subsidiary's property were the corporation's property and the subsidiary's business activity were included in the corporation's business activity, the corporation would be unable, as a result of the alienation, to retain a significant part of its business activity.

However, the corporation is not obliged to prevent such an alienation if

- (1) the alienation occurs in the ordinary course of business of the subsidiary;
- (2) the alienation is in favour of a wholly-owned subsidiary of the subsidiary; or

(3) the corporation has been authorized by special resolution of its shareholders to allow the alienation of the subsidiary's property.

A copy or summary of the proposed act of alienation must be attached to the notice of meeting.

274. A corporation is deemed to retain a significant part of its business activity after an alienation if the business activity retained

(1) required the use of at least 25% of the value of the corporation's assets as at the date of the end of the most recently completed fiscal year; and

(2) generated at least 25% of either the corporation's revenues or its income before taxes during the most recently completed fiscal year.

In the case of the alienation of property of a subsidiary, the assets, revenues and income referred to in the first paragraph are computed on the basis of the consolidated financial information of the subsidiary and of the parent corporation.

275. For the purposes of this chapter, a corporation's loss of control of a subsidiary is deemed to be an alienation of all of the property of the subsidiary.

CHAPTER XI

AMALGAMATION

DIVISION I

GENERAL PROVISIONS

276. Two or more corporations may amalgamate and continue as one corporation.

The regular or long form of amalgamation may, in cases allowing it, be replaced by a short-form process.

DIVISION II

LONG-FORM AMALGAMATION

277. Each corporation proposing to amalgamate must enter into an amalgamation agreement containing

(1) in respect of the amalgamated corporation, the provisions that are required to be included in the corporation's articles of constitution, except the particulars concerning the founders;

(2) the name and domicile of each director of the amalgamated corporation;

(3) the manner in which the shares of each amalgamating corporation are to be converted into shares of the amalgamated corporation;

(4) if the shares of one of the amalgamating corporations are not to be wholly converted into shares of the amalgamated corporation, the amount of money or other form of payment the shareholders holding those shares are to receive in addition to or instead of shares of the amalgamated corporation;

(5) if applicable, the amount of money or other form of payment that is to be received instead of fractional shares of the amalgamated corporation;

(6) if applicable, a provision stating that any shares of an amalgamating corporation that are held by another amalgamating corporation are to be cancelled when the amalgamation becomes effective without any repayment of capital in respect of the shares, and that such shares are not to be converted into shares of the amalgamated corporation;

(7) the by-laws proposed for the amalgamated corporation, or a statement that the by-laws of the amalgamated corporation are to be those of one of the amalgamating corporations; and

(8) details of any arrangements necessary to complete the amalgamation and to provide for the subsequent management and operation of the amalgamated corporation.

278. The amalgamation agreement must be submitted for approval to the shareholders of each amalgamating corporation by its board of directors.

A copy or summary of the amalgamation agreement must be attached to the notices of meeting.

279. The amalgamation agreement must be approved by a separate special resolution of the shareholders of each amalgamating corporation.

By that resolution, the shareholders of each amalgamating corporation authorize a director or an officer of the corporation to sign the articles of amalgamation.

280. If the amalgamation agreement so permits, it may be terminated by the board of directors of an amalgamating corporation.

That right may not be exercised once the enterprise registrar has issued the amalgamation certificate.

DIVISION III

SHORT-FORM AMALGAMATION

281. Corporations may amalgamate by simple resolution of the board of directors of each amalgamating corporation if all of their issued shares are held either by the shareholder who controls the amalgamating corporations or by that shareholder and one or more of the amalgamating corporations.

Each such resolution must provide that

(1) all shares of the amalgamating corporations, except the shares held in one amalgamating corporation by the shareholder who controls the amalgamating corporations, are to be cancelled without any repayment of capital in respect of the shares;

(2) the articles of amalgamation are to be the same as the articles of the corporation whose shares are not cancelled, except as concerns the name of the amalgamated corporation, which may be the name of one of the other amalgamating corporations; and

(3) the issued and paid-up share capital account of the amalgamating corporations is to be added, to the extent determined by the corporations, to that of the amalgamating corporation whose shares are not cancelled.

By the same resolution, each board of directors authorizes a director or an officer of the corporation to sign the articles of amalgamation.

282. A parent corporation and its subsidiaries may amalgamate by a simple resolution of the board of directors of each amalgamating corporation if all of the shares issued by the subsidiaries are held by one or more of the amalgamating corporations.

Each such resolution must provide that

(1) the shares of the subsidiaries are to be cancelled without any repayment of capital in respect of the shares;

(2) the articles of amalgamation are to be the same as the articles of the parent corporation, except as concerns the name of the amalgamated corporation, which may be the name of one of the other amalgamating corporations;

(3) no shares are to be issued by the amalgamated corporation in connection with the amalgamation; and

(4) the directors of the amalgamated corporation are to be those of the parent corporation and its by-laws are to be those of the parent corporation or those determined by the board of directors of the parent corporation; in the latter case, the by-laws are to be submitted for approval at the next shareholders meeting.

By the same resolution, each board of directors authorizes a director or an officer of the corporation to sign the articles of amalgamation.

DIVISION IV**ARTICLES OF AMALGAMATION**

283. An amalgamation of corporations requires the filing of articles of amalgamation.

284. In addition to the other provisions permitted by this Act to be set out in articles of amalgamation, the articles of amalgamation must contain

(1) in the case of a long-form amalgamation, the elements required under paragraphs 1, 3, 4 and 5 of section 277; and

(2) in the case of a short-form amalgamation, the provisions required under subparagraph 2 of the second paragraph of section 281 or 282, as the case may be.

In the case of a long-form amalgamation, the articles must be filed with the documents required under section 8. However, the declaration required under that section with respect to the name chosen is not necessary if the amalgamated corporation keeps the name of one of the amalgamating corporations.

285. The articles of amalgamation, signed by the director or officer of each amalgamating corporation who is authorized to sign them, any other document required to be filed with them, and the fee prescribed by government regulation must be sent to the enterprise registrar.

286. A certificate of amalgamation, issued by the enterprise registrar in accordance with Chapter XVIII, attests the amalgamation of the corporations as of the date and, if applicable, the time shown on the certificate.

As of that time, the amalgamating corporations are continued as one corporation and, as of that time, their patrimonies are joined together to form the patrimony of the amalgamated corporation. The rights and obligations of the amalgamating corporations become rights and obligations of the amalgamated corporation and the latter becomes a party to any judicial or administrative proceeding to which the amalgamating corporations were parties.

DIVISION V**LIABILITY FOR DEBTS**

287. Directors of corporations that amalgamated although there were reasonable grounds for believing that the amalgamated corporation would be unable to pay its liabilities as they became due are solidarily liable for the debts of the amalgamated corporation that subsist after discussion of its property.

CHAPTER XII

CONTINUANCE

DIVISION I

CONTINUANCE UNDER THIS ACT

288. A legal person constituted under the laws of Québec or a jurisdiction other than Québec may, if so authorized to do so by the Act governing it, be continued as a corporation under this Act.

289. The continuance of a legal person requires the filing of articles of continuance.

A legal person continued as a corporation under this Act may, by means of articles of continuance, make any amendment to the legal person's constituting instrument that a corporation may make to its articles under this Act.

290. The articles of continuance must contain the provisions required to be set out in a corporation's articles of constitution, except the particulars concerning the founders.

The articles of continuance of a legal person constituted under the laws of a jurisdiction other than Québec must also contain the title of and exact reference to the Act under which the legal person was constituted and the date of constitution or, if applicable, the date of the most recent continuance or conversion.

291. The list of the directors of the corporation and the notice of the address of the head office, required under section 8, must be filed with the articles of continuance.

However, those documents need not be filed if the initial declaration required under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons is filed with the articles or if the legal person is already registered in accordance with that Act.

The articles of continuance must also be filed with

(1) the declaration required under section 8 with respect to the name chosen; and

(2) any other document the Minister may require.

292. The articles of continuance, signed by the director or officer authorized to sign them, any other document required to be filed with them, and the fee prescribed by government regulation must be sent to the enterprise registrar.

293. The certificate of continuance, issued by the enterprise registrar in accordance with Chapter XVIII, attests the continuance of a legal person as a corporation under this Act as of the date and, if applicable, the time shown on the certificate.

As of that time, the articles of continuance are deemed to be the articles of constitution of the continued corporation.

294. The rights, obligations and acts of a legal person continued as a corporation under this Act, and those of the members of the legal person, are unaffected by the continuance.

The continued corporation remains a party to any judicial or administrative proceeding to which the legal person was a party.

295. The enterprise registrar sends a copy of the certificate of continuance to the authority responsible for the administration of the Act that governed the legal person before its continuance.

296. Any participation issued by a legal person before the continuance is deemed to have been issued in accordance with the articles of the legal person and this Act.

DIVISION II

CONTINUANCE UNDER THE LAWS OF A JURISDICTION OTHER THAN QUÉBEC

297. A corporation may, if so authorized by its shareholders and by the enterprise registrar, apply to the appropriate authority of a jurisdiction other than Québec requesting that the corporation be continued as if it had been constituted under the laws of that other jurisdiction.

298. Shareholder authorization is given by special resolution.

By that resolution, the shareholders authorize a director or an officer of the corporation to sign the documents required for its continuance.

The shareholders may, by the same resolution or a separate special resolution, authorize the board of directors not to proceed with the continuance.

299. To obtain the authorization of the enterprise registrar, a request for authorization must be filed with

(1) a declaration, signed by the director or officer authorized to sign it, attesting that the shareholders of the corporation will not suffer prejudice as a result of the continuance;

(2) a certified copy of the special resolution authorizing the corporation to apply for continuance;

(3) any other document the Minister may require; and

(4) the fee prescribed by government regulation.

300. The enterprise registrar grants a request for authorization if

(1) the corporation shows in the request that, once continued, it will remain a legal person, retain its rights and obligations as such and remain a party to any judicial or administrative proceeding to which it is a party; and

(2) the corporation has complied with its obligations under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

301. If the enterprise registrar authorizes a corporation to apply for continuance, the enterprise registrar issues an authorization certificate to the corporation.

302. On receipt of a document from the appropriate authority of a jurisdiction other than Québec attesting the continuance or any other conversion of a corporation under those laws, the enterprise registrar deposits the document in the enterprise register.

The enterprise registrar issues a certificate of discontinuance attesting that the corporation is continued under the laws of the jurisdiction concerned, stating the date and, if applicable, the time shown on the document received from the authority. The enterprise registrar deposits the certificate in the enterprise register and sends a copy to the corporation or the corporation's representative.

303. This Act ceases to apply to the corporation as of the date and, if applicable, the time shown on the certificate of discontinuance issued by the enterprise registrar.

CHAPTER XIII

DISSOLUTION, LIQUIDATION AND REVIVAL

DIVISION I

DISSOLUTION

§1. — *General provisions*

304. A corporation may be dissolved by consent of the shareholders, by consent of the directors or by the filing of a declaration of dissolution by the sole shareholder of the corporation.

A corporation may also be dissolved by a decision of the court in accordance with subdivision 8 of Division II of Chapter XVII.

305. The shareholders of a corporation at the time of its dissolution are, as of that time, liable for the performance of the corporation's obligations up to the value of the share of the remaining property they received and any amount outstanding on the shares they held at the time of dissolution.

306. Despite its dissolution, a corporation remains a party to any judicial or administrative proceeding to which it was a party before its dissolution, and a proceeding may be brought against it within three years after its dissolution.

307. Service or notification of a document in connection with a judicial or administrative proceeding to which a dissolved corporation is a party may be effected by serving the document on or notifying it to any person who was a director or an officer of the corporation at the time of its dissolution.

§2. — *Dissolution of corporation by consent of shareholders*

308. Shareholder consent to dissolution of a corporation is given by special resolution.

By that resolution, the shareholders authorize a director or an officer of the corporation to sign the declaration of dissolution.

The resolution by which the shareholders consent to the dissolution of the corporation does not in any case confer on a shareholder the right to demand that the corporation repurchase the shareholder's shares in accordance with Chapter XIV.

309. The dissolution of the corporation by consent of the shareholders requires that it first be liquidated, if the corporation has obligations or property.

Liquidation is not required, however, if the shareholders whose shares entitle them to participate in the distribution of the remaining property of the corporation, whether or not they otherwise carry the right to vote, demand by special resolution that the board of directors perform the obligations of the corporation, obtain forgiveness of those obligations or otherwise make provision for them.

The special resolution is adopted at the shareholders meeting at which the shareholders consent to the dissolution of the corporation.

310. If the shareholders have demanded that the board of directors perform the obligations of the corporation, obtain forgiveness of those obligations or otherwise make provision for them, the board of directors distributes the remaining property of the corporation in money, unless authorized to distribute

it otherwise by special resolution of all the shareholders whose shares entitle them to participate in the distribution of the remaining property, whether or not they otherwise carry the right to vote.

If the board of directors is authorized to distribute the remaining property otherwise than in money, it follows, as needed, the rules governing the distribution of the remaining property of a corporation in the event of liquidation.

311. Unless otherwise provided in the articles, the board of directors distributes the remaining property of the corporation among the shareholders in proportion to their holdings in shares.

§3. — *Dissolution of corporation by filing of declaration of sole shareholder*

312. A corporation may be dissolved by the filing of a declaration of dissolution by the shareholder who holds all the shares issued by the corporation.

A shareholder who, without holding all the shares of the corporation, holds at least 90% of them may, in anticipation of filing a declaration of the dissolution, acquire the shares held by the other shareholders of the corporation in accordance with Chapter XV.

However, unless the corporation is a reporting issuer, the notice of intention under section 401 must state the offeror's intention to dissolve the corporation and the price offered for the shares held by the other shareholders instead of stating the shareholders' acceptance of the bid; the shareholder is not required to send the notice to the Autorité des marchés financiers.

313. As of the dissolution of the corporation, its rights and obligations become those of the shareholder, and the shareholder becomes a party to any judicial or administrative proceeding to which the corporation was a party.

Sections 305 to 307 do not apply to a dissolution under this subdivision.

314. If the sole shareholder of the corporation is a legal person, the directors of the legal person, if it filed a declaration of dissolution although there were reasonable grounds for believing that the legal person would be unable to pay the liabilities of the corporation as they became due, are solidarily liable for any obligations of the corporation that the legal person is unable to perform.

315. A creditor of the corporation who suffers prejudice from the dissolution of the corporation by the filing of a declaration of dissolution by the sole shareholder although there were reasonable grounds for believing that the shareholder would be unable to pay the liabilities of the corporation as they became due may ask the court to declare the dissolution unenforceable against the creditor.

§4. — *Dissolution of corporation by consent of board of directors*

316. A corporation that has no obligations, no property and no shareholders may be dissolved by consent of the board of directors.

The board of directors authorizes a director or an officer of the corporation to sign the declaration of dissolution.

§5. — *Declaration of dissolution*

317. A declaration of dissolution is required to dissolve a corporation unless its liquidation is required under section 309 or its dissolution is ordered by the court.

318. The declaration of dissolution is sent to the enterprise registrar.

The declaration of dissolution must state whether

(1) the corporation's board of directors has performed the corporation's obligations, obtained forgiveness of those obligations or otherwise made provision for them and, if applicable, whether the remaining property of the corporation has been distributed;

(2) the corporation's rights and obligations become those of its sole shareholder who is filing the declaration of dissolution, and the sole shareholder is able to pay the liabilities of the corporation as they become due; or

(3) at the time of consent to the dissolution, the corporation had no obligations, no property and, if applicable, no shareholders.

319. The declaration of dissolution sent to the enterprise registrar must be signed by the director or officer authorized to sign it or, if applicable, the sole shareholder of the corporation who is filing the declaration of dissolution.

320. Unless it is filed by the sole shareholder of the corporation, the declaration of dissolution must be filed with a certified copy of the resolution by which the shareholders or the directors consented to the dissolution.

321. The corporation ceases to exist on the date and, if applicable, the time shown on the certificate of dissolution issued by the enterprise registrar in accordance with Chapter XVIII.

322. The person who signs the declaration of dissolution must preserve or ensure the preservation of the records of the corporation for five years after the date shown on the certificate of dissolution, or for a longer period if the records are required as evidence in a judicial or administrative proceeding.

DIVISION II

LIQUIDATION

§1. — *General provisions*

323. Liquidation consists in determining the assets of a corporation, recovering its claims, performing or obtaining forgiveness of its obligations or otherwise making provision for them, paying the liquidation expenses, and subsequently giving a final account to the shareholders and distributing the remaining property of the corporation among them.

324. Only those shareholders whose shares entitle them to participate in the distribution of the remaining property of the corporation, whether or not their shares otherwise carry voting rights, may vote on resolutions concerning decisions relating to the liquidation of the corporation.

§2. — *Appointment, removal and replacement of liquidator*

325. The shareholders of a corporation whose liquidation is required under section 309 must appoint one or more liquidators, who are appointed by special resolution at the shareholders meeting at which the shareholders consent to the dissolution of the corporation.

If the court orders the liquidation of a corporation, it appoints one or more liquidators.

326. Any natural person fully capable of exercising his or her civil rights may be appointed liquidator.

A legal person authorized by law to administer the property of others may also be appointed liquidator.

327. The remuneration of the liquidator is determined by the shareholders or the court, as the case may be.

When the shareholders determine the remuneration of the liquidator, they do so by ordinary resolution.

The liquidator is entitled to the reimbursement of the expenses incurred in the performance of the duties of office.

328. The liquidator is not obliged to take out insurance or to provide security for the performance of the liquidator's obligations, unless the shareholders require it by ordinary resolution, or the court orders it.

If the liquidator is required to provide security but refuses or neglects to do so, the liquidator forfeits office, unless relieved from the default by the shareholders or, as the case may be, by the court.

329. The shareholders may, by special resolution, remove a liquidator from office.

They may, by the same resolution, appoint a new liquidator.

A shareholders meeting may be called by any shareholder. The notice of meeting must mention that the removal or replacement of a liquidator is to be proposed.

330. A court may remove a liquidator from office on the application of a shareholder or any other interested person giving sufficient grounds.

331. The shareholders must, without delay, fill a vacancy in the office of liquidator by special resolution.

A shareholders meeting may be called by any shareholder or by any remaining liquidator.

332. If the shareholders fail to appoint a liquidator, or to replace a liquidator within 15 days after the day on which the office becomes vacant, a shareholder or any other interested person may ask the court to do so.

333. As of the appointment of a liquidator, the board of directors is dissolved and the corporation may act only for the purposes of the liquidation and dissolution of the corporation.

§3. — *Conduct of liquidation*

I. — General provisions

334. As of the appointment of the liquidator and for the time required for the liquidation, the liquidator is seized of the property of the corporation.

The liquidator acts as administrator of the property of others entrusted with full administration.

The directors, officers and shareholders of the corporation must, at the request of the liquidator, communicate any document and provide any explanation to the liquidator concerning the rights and obligations of the corporation.

335. The liquidator sends a notice of liquidation without delay to the enterprise registrar, who deposits it in the enterprise register.

The notice must be filed with a certified copy of the special resolution by which the shareholders consented to the dissolution of the corporation.

336. If the liquidation continues for more than one year, the liquidator must, at the end of the first year and at least once a year after that, render a summary account to the shareholders.

II. — Recovery of claims and performance of obligations

337. The liquidator recovers the claims of the corporation. The liquidator may demand payment of any amount outstanding on shares held by the shareholders, even if they are not yet due.

338. The liquidator performs the obligations of the corporation of which forgiveness has not been obtained, as and when the creditors come forward or in accordance with terms agreed on with the creditors. However, the liquidator may instead constitute adequate provision for the performance of those obligations.

III. — Final account

339. After performing or obtaining forgiveness of the obligations of the corporation or otherwise making provision for them, the liquidator produces a final account.

340. The purpose of the final account is to determine the assets of the corporation at the time the liquidator is appointed and the remaining property to be distributed among the shareholders at the close of the liquidation.

In the final account, the liquidator reports on the disposal of the corporation's property, the sums realized, the obligations of the corporation that were performed, those of which the liquidator obtained forgiveness and those for which the liquidator otherwise made provision, and the overall manner in which the liquidation was conducted.

The final account must be approved by special resolution of the shareholders. If such approval cannot be given, the liquidation continues under the supervision of the court.

IV. — Distribution proposal and distribution of remaining property

341. The distribution proposal sets out how the remaining property is to be distributed. The liquidator may, among other things, propose that the remaining property be sold or otherwise alienated and that the proceeds be distributed among the shareholders, or that the remaining property be distributed in kind.

In the proposal, the liquidator specifies the share of the remaining property that each shareholder is to receive, in money or in kind.

342. Unless otherwise provided in the articles, each shareholder shares in the distribution of the remaining property in proportion to the person's holdings in shares ; however, any unpaid amounts on those shares are deducted from the person's share in the distribution.

343. The liquidator may not distribute the remaining property unless the distribution proposal has been approved by the shareholders.

344. No distribution proposal may be submitted to the shareholders for approval before the filing of the liquidator's final account unless the liquidator has made clearly adequate provision for the performance of the obligations of the corporation.

345. A distribution proposal that suggests that the distribution be entirely in money must be approved by special resolution. In all other cases, it must be approved by resolution of all the shareholders, who may make their approval subject to the amendment of the distribution terms proposed by the liquidator.

If approval is not given, the liquidation continues under court supervision.

346. The liquidator distributes the remaining property in accordance with the distribution proposal approved by the shareholders or the directives of the court, as the case may be.

§4. — *Closure of liquidation*

347. The liquidation of a corporation is terminated by sending the enterprise registrar a notice of closure of the liquidation.

The liquidator states in the notice that the final account and, if applicable, the distribution proposal have been approved, describes the conduct of the liquidation in accordance, if applicable, with the orders of the court, and signs the notice.

348. A corporation ceases to exist from the date and, if applicable, the time shown on the certificate of dissolution issued by the enterprise registrar in accordance with Chapter XVIII.

349. Within 30 days after the certificate of dissolution is issued, the liquidator remits to the Minister of Revenue the dividends and sums that have not been claimed and paid by that time, with a statement of the dividends and sums indicating the name and last known address of the persons entitled to them and the date of remittance to the Minister of Revenue.

The provisions of the Public Curator Act (R.S.Q., chapter C-81) relating to unclaimed property apply, with the necessary modifications, to the remitted dividends and sums.

350. The liquidator must preserve the records of a corporation for five years after the closure of the liquidation, or for a longer period if they are required as evidence in a judicial or administrative proceeding.

§5. — *Liquidation under court supervision*

351. As of the time the shareholders of a corporation consent to its dissolution, a shareholder or any other interested person may ask the court to order the liquidation of the corporation under court supervision.

At any time during the liquidation of the corporation, a shareholder or any other interested person may ask the court to order that the liquidation continue under court supervision.

352. As soon as the judgment ordering that the corporation be liquidated, or that the liquidation of the corporation be continued, under the supervision of the court is rendered, the clerk of the court sends a copy of the judgment to the enterprise registrar, who deposits it in the enterprise register.

If the judgment is appealed, the clerk sends notice of the appeal without delay to the enterprise registrar, who deposits it in the enterprise register.

353. An application under this subdivision concerning a corporation governed by one of the Acts listed in Schedule 1 to the Act respecting the Autorité des marchés financiers, other than a private issuer within the meaning of that expression in the regulations under the Securities Act that is not governed by another Act listed in that schedule, must be notified to the Autorité des marchés financiers.

354. When ruling on an application under this subdivision, the court may make any order concerning the liquidation of the corporation. It may, among other things,

(1) suspend any judicial or administrative proceeding against the corporation, on the conditions the court considers appropriate;

(2) prescribe any measure to identify and perform the obligations of the corporation or make provision for them;

(3) give instructions to the liquidator;

(4) approve the performance of any obligation of the corporation;

(5) order that provision be made for the performance of any obligation of the corporation;

(6) fix, on the conditions it determines, a time after which no person may, without the authorization of the court, make a claim against the corporation, the shareholders who received a share of the remaining property of the corporation or those who held unpaid shares at the time of the dissolution;

(7) approve any measure that could exclude or limit the liability of shareholders receiving a share of the remaining property of the corporation or of those who held unpaid shares at the time of the dissolution;

(8) specify each shareholder's share of the remaining property of the corporation; and

(9) approve the liquidator's final account or the distribution proposal.

§6. — *Discontinuation of liquidation*

I. — Common provisions

355. The liquidation of a corporation may be discontinued as long as the corporation's remaining property has not been distributed.

356. If the liquidation arises from the dissolution of the corporation by consent of the shareholders, such consent must be withdrawn in order to discontinue the liquidation; in other cases, the discontinuation of the liquidation must be ordered by the court.

357. The liquidation is discontinued as soon as the fixed number or minimum number of directors required by the articles has been attained. As of that time, the liquidator ceases to hold office and the corporation may act for any purpose other than the liquidation.

While the liquidation is suspended, the liquidator has simple administration of the corporation's property.

358. The discontinuation of the liquidation does not entail the annulment of the acts of the liquidator performed prior to the discontinuation.

359. The board of directors sends a notice of the discontinuation of the liquidation without delay to the enterprise registrar, who deposits it in the enterprise register.

II. — Withdrawal of shareholder consent

360. Withdrawal of consent to the dissolution of the corporation is effected in the same manner consent was given.

A shareholders meeting may be called by the holders of not less than 10% of the issued voting shares of the corporation. The notice of meeting stating that withdrawal of consent to the dissolution of the corporation is to be proposed must be sent to the liquidator.

361. Withdrawal of consent suspends the liquidation, the board of directors of the corporation is re-established and the most recent directors, if they consent, resume their term of office.

If the fixed number or minimum number of directors required by the articles has not been attained, the liquidator must call a special shareholders meeting as soon as possible to fill the vacancies on the board of directors. If the liquidator fails to call a meeting, any shareholder may do so.

The liquidation resumes if the fixed number or minimum number of directors required by the articles is not attained within 90 days after shareholder consent to the dissolution is withdrawn.

362. If the liquidation of the corporation is being carried out under the supervision of the court, a shareholder or any other interested person may ask the court to determine the terms on which the shareholders may, within the period determined by the court,

- (1) withdraw consent to the dissolution of the corporation; and
- (2) elect the fixed number or minimum number of directors required by the articles.

The liquidation is suspended as of the time the court grants the request.

The liquidation resumes if the shareholders fail to reach a decision with respect to withdrawing consent to the dissolution or to elect directors within the period fixed by the court.

The request must be notified to the liquidator.

III. — Discontinuation of liquidation by court

363. A shareholder or any other interested person may ask the court to order the discontinuation of the liquidation if it arises from a court decision to dissolve the corporation. The court may make the discontinuation subject to shareholder approval, on the terms determined by the court, in particular with respect to the vote required for that purpose.

If the court grants the request, it determines how the directors are to be elected following the re-establishment of the board of directors, unless it is shown to the court that the fixed number or minimum number of directors required by the articles will be attained.

The request must be notified to the liquidator.

364. The liquidation is suspended from the time the court orders the discontinuation until the fixed number or minimum number of directors required by the articles has been attained.

However, if the discontinuation is subject to shareholder approval, the liquidation is suspended until the time the shareholders vote on the matter.

DIVISION III**REVIVAL**

365. The enterprise registrar may, on an application by any interested person and on the conditions determined by the enterprise registrar, revive a corporation dissolved in accordance with this chapter.

Likewise, the enterprise registrar may revive, as a corporation governed by this Act, a corporation to which the Companies Act applied and that was dissolved or liquidated, voluntarily or by the sole operation of law.

366. Any interested person may ask the court to order the revival of a corporation dissolved by a decision of the court.

When granting an order under this section, the court may subject the revival to the conditions it determines.

367. The application for revival or, as the case may be, the judgment ordering the revival, the documents the Minister may require and the fee prescribed by government regulation must be sent to the enterprise registrar.

368. The enterprise registrar sends notice of the application for revival to the most recent directors and shareholders registered in the enterprise register at the address appearing in the register.

369. If the name of the corporation is not in compliance with the requirements of any of paragraphs 1 to 6 and 8 of section 16 at the time of the application for revival, the enterprise registrar assigns a designating number to the corporation.

370. A corporation is revived as of the date and, if applicable, the time shown on the certificate of revival issued by the enterprise registrar in accordance with Chapter XVIII.

371. Subject to section 24, to the conditions determined under this division and to rights acquired by a third party after the dissolution of the corporation, the revived corporation is deemed never to have been dissolved.

The articles of the corporation at the time of dissolution are the articles of the revived corporation.

CHAPTER XIV**RIGHT TO DEMAND REPURCHASE OF SHARES****DIVISION I****GENERAL PROVISIONS**§1. — *Conditions giving rise to right*

372. The adoption of any of the resolutions listed below confers on a shareholder the right to demand that the corporation repurchase all of the person's shares if the person exercised all the voting rights carried by those shares against the resolution:

(1) an ordinary resolution authorizing the corporation to carry out a squeeze-out transaction;

(2) a special resolution authorizing an amendment to the articles to add, change or remove a restriction on the corporation's business activity or on the transfer of the corporation's shares;

(3) a special resolution authorizing an alienation of corporation property if, as a result of the alienation, the corporation is unable to retain a significant part of its business activity;

(4) a special resolution authorizing the corporation to permit the alienation of property of its subsidiary;

(5) a special resolution approving an amalgamation agreement;

(6) a special resolution authorizing the continuance of the corporation under the laws of a jurisdiction other than Québec; or

(7) a resolution by which consent to the dissolution of the corporation is withdrawn if, as a result of the alienation of property begun during the liquidation of the corporation, the corporation is unable to retain a significant part of its business activity.

The adoption of a resolution referred to in any of subparagraphs 3 to 7 of the first paragraph confers on a shareholder whose shares do not carry voting rights the right to demand that the corporation repurchase all of the person's shares.

373. The adoption of a special resolution described in section 191 confers on a shareholder holding shares of the class or series specified in that section the right to demand that the corporation repurchase all of the person's shares of that class or series. That right is subject to the shareholder having exercised all the person's available voting rights against the adoption and approval of the special resolution.

That right also exists if there is only one class of shares; in that case, the right is subject to the shareholder having exercised all of the person's available voting rights against the adoption of the special resolution.

374. The right to demand a repurchase conferred by the adoption of a resolution is subject to the corporation carrying out the action approved by the resolution.

375. A notice of a shareholders meeting at which a special resolution that could confer the right to demand a repurchase may be adopted must mention that fact.

The action approved by the resolution is not invalidated solely because of the absence of such a mention in the notice of meeting.

Moreover, if the meeting is called to adopt a resolution described in section 191 or in any of subparagraphs 3 to 7 of the first paragraph of section 372, the corporation notifies the shareholders whose shares do not carry voting rights of the possible adoption of a resolution that could give rise to the right to demand a repurchase of shares.

§2. — *Conditions for exercise of right and terms of repurchase*

I. — Prior notices

376. Shareholders intending to exercise the right to demand the repurchase of their shares must so inform the corporation; otherwise, they are deemed to renounce their right, subject to Division II.

To inform the corporation of the intention to exercise the right to demand the repurchase of shares, a shareholder must send a notice to the corporation before the shareholders meeting or advise the chair of the meeting during the meeting. In the case of a shareholder described in the second paragraph of section 372 none of whose shares carry voting rights, the notice must be sent to the corporation not later than 48 hours before the shareholders meeting.

377. As soon as a corporation takes the action approved by a resolution giving rise to the right to demand a repurchase of shares, it must give notice to all shareholders who informed the corporation of their intention to exercise that right.

The repurchase notice must mention the repurchase price offered by the corporation for the shares held by each shareholder and explain how the price was determined.

If the corporation is unable to pay the full redemption price offered because there are reasonable grounds for believing that it is or would be unable to pay its liabilities as they become due, the repurchase notice must mention that fact and indicate the maximum amount of the price offered the corporation will legally be able to pay.

378. The repurchase price is the fair value of the shares as of the close of the offices of the corporation on the day before the resolution conferring the right to demand a repurchase is adopted.

When the action approved by the resolution is taken following a take-over bid with respect to all the shares of a class of shares issued by a corporation that is a reporting issuer and the bid is closed within 120 days before the resolution is adopted, the repurchase price may be determined to be the fair value of the shares on the day before the take-over bid closed if the offeror informed the shareholders, on making the take-over bid, that the action would be submitted to shareholder authorization or approval.

379. The repurchase price of all shares of the same class or series must be the same, regardless of the shareholder holding them.

380. Within 30 days after receiving a repurchase notice, shareholders must confirm to the corporation that they wish to exercise their right to demand a repurchase. Otherwise, they are deemed to have renounced their right.

The confirmation may not be limited to only part of the repurchasable shares. It does not affect a shareholder's right to demand an increase in the repurchase price offered.

II. — Payment of repurchase price

381. A corporation must pay the offered repurchase price to all shareholders who confirmed their decision to exercise their right to demand the repurchase of their shares within 10 days after such confirmation.

However, a corporation that is unable to pay the full repurchase price offered because there are reasonable grounds for believing that it is or would be unable to pay its liabilities as they become due is only required to pay the maximum amount it may legally pay the shareholders. In that case, the shareholders remain creditors of the corporation for the unpaid balance of the repurchase price and are entitled to be paid as soon as the corporation is legally able to do so or, in the event of the liquidation of the corporation, are entitled to be collocated after the other creditors but by preference over the other shareholders.

III. — Increase in repurchase price

382. To contest a corporation's appraisal of the fair value of their shares, shareholders must notify the corporation within the time given to confirm their decision to exercise their right to demand a repurchase.

Such contestation is a confirmation of a shareholder's decision to exercise the right to demand a repurchase.

383. A corporation may increase the repurchase price offered within 30 days after receiving a notice of contestation.

The increase in the repurchase price of the shares of the same class or series must be the same, regardless the shareholder holding them.

384. If a corporation does not follow up on a shareholder's contestation within 30 days after receiving a notice of contestation, the shareholder may ask the court to determine the increase in the repurchase price. The same applies when a shareholder contests the increase in the repurchase price offered by the corporation.

The shareholder must, however, make the application not less than 90 days after receiving the repurchase notice.

385. As soon as an application is filed under section 384, it must be notified by the corporation to all the other shareholders who are still contesting the appraisal of the fair value of their shares or the increase in the repurchase price offered by the corporation.

386. All shareholders to whom the corporation notified the application are bound by the court judgment.

387. The court may entrust the appraisal of the fair value of the shares to an expert.

388. The corporation must, without delay, pay the increase in the repurchase price to all shareholders who did not contest the increase offered. It must pay the increase determined by the court to all shareholders who, under section 386, are bound by the court judgment, within 10 days after the judgment.

However, a corporation that is unable to pay the full increase in the repurchase price because there are reasonable grounds for believing that it is or would be unable to pay its liabilities as they become due is only required to pay the maximum amount it may legally pay the shareholders. In such a case, the shareholders remain creditors of the corporation for the unpaid balance of the repurchase price and are entitled to be paid as soon as the corporation is legally able to do so or, in the event of the liquidation of the corporation, are entitled to be collocated after the other creditors but by preference over the other shareholders.

DIVISION II

SPECIAL PROVISIONS FOLLOWING FAILURE TO NOTIFY SHAREHOLDERS

389. If shareholders were unable to inform the corporation of their intention to exercise the right to demand the repurchase of their shares within the period prescribed by section 376 because the corporation failed to notify

them of the possible adoption of a resolution giving rise to that demand, they may demand the repurchase of their shares as though they had informed the corporation and had voted against the resolution.

Shareholders entitled to vote may not exercise the right to demand the repurchase of their shares if they voted in favour of the resolution or were present at the meeting but abstained from voting on the resolution.

A shareholder is presumed to have been notified of the proposed adoption of the resolution if notice of the shareholders meeting was sent to the address entered in the security register for that shareholder.

390. A shareholder must demand the repurchase of shares within 30 days after becoming aware that the action approved by the resolution conferring the right to demand a repurchase has been taken.

However, the repurchase demand may not be made later than 90 days after that action is taken.

391. As soon as the corporation receives a repurchase demand, it must notify the shareholder of the repurchase price it is offering for the shareholder's shares.

The repurchase price offered for the shares of a class or series must be the same as that offered to shareholders, if any, who exercised their right to demand a repurchase after informing the corporation of their intention to do so in accordance with Division I.

392. The corporation may not pay the repurchase price offered to the shareholder if such payment would make it unable to pay the maximum amount mentioned in the repurchase notice sent to the shareholders who informed the corporation, in accordance with section 376, of their intention to exercise their right to demand the repurchase of their shares.

If the corporation cannot pay to the shareholder the full amount offered to the shareholder, the directors are solidarily liable for payment to the shareholder of the sums needed to complete the payment of that amount. The directors are subrogated to the shareholder's rights against the corporation, up to the sums they have paid.

DIVISION III

SPECIAL PROVISIONS WITH RESPECT TO BENEFICIARY

393. A beneficiary who may give instructions to a shareholder as to the exercise of rights attaching to a share has the right to demand the repurchase of that share as though the beneficiary were a shareholder; however, the beneficiary may only exercise that right by giving instructions for that purpose to the shareholder.

The beneficiary's instructions must allow the shareholder to exercise the right in accordance with this chapter.

394. A shareholder is required to notify the beneficiary of the calling of any shareholders meeting at which a resolution that could give rise to the right to demand a repurchase may be adopted, specifying that the beneficiary may exercise that right as though the beneficiary were a shareholder.

The shareholder is presumed to have fulfilled that obligation if the beneficiary is notified in accordance with any applicable regulations under the Securities Act.

395. A shareholder must inform the corporation of the identity of a beneficiary who intends to demand the repurchase of shares, and of the number of shares to be repurchased, within the period prescribed by section 376.

396. A shareholder who demands the repurchase of shares in accordance with the instructions of a beneficiary may demand the repurchase of part of the shares to which that right is attached.

397. The beneficiary's claim with respect to shares for which the full repurchase price could not be paid, as well as the other rights granted to a beneficiary under this chapter, may be exercised directly against the corporation.

Likewise, after the repurchase price has been fully paid, the rights granted to a beneficiary under this chapter regarding an increase in the repurchase price may be exercised directly against the corporation.

CHAPTER XV

COMPELLED ACQUISITION OF SHARES

DIVISION I

GENERAL CONDITIONS OF ACQUISITION

398. A person (the "offeror") who makes a take-over bid for all the shares of a class of shares issued by a corporation that is a reporting issuer is entitled, on complying with the rules of this chapter, to acquire the shares of that class held by shareholders who do not accept the take-over bid (the "dissenting shareholders"), if within 120 days after the date of the take-over bid, the bid is accepted by the holders of not less than 90% of the shares of the class concerned, other than the shares held at that date by the offeror or the offeror's affiliates or associates.

399. For the purposes of this chapter, shares include instruments convertible into shares governed by this chapter within 60 days after the take-over bid, as well as options or rights to acquire such shares or securities that are exercisable within 60 days after the take-over bid.

400. This chapter applies, with the necessary modifications, to issuer bids with respect to all the issued shares of a class.

DIVISION II

EXERCISE OF RIGHT TO ACQUIRE

401. An offeror who intends to acquire the shares held by dissenting shareholders must send a notice of intention by registered mail to the dissenting shareholders, the corporation and the Autorité des marchés financiers within 60 days after termination of the take-over bid and not later than 180 days after the take-over bid.

The notice must state the acceptance of the bid by the holders of not less than 90% of the shares of the class concerned, and set out the obligations of the dissenting shareholders under section 402.

As of receipt of the notice, the corporation is, for the purposes of the Act respecting the transfer of securities and the establishment of security entitlements, considered to have notice of the offeror's adverse claim on the shares concerned.

As of receipt of the notice, dissenting shareholders may not transfer to a third party their shares to which the take-over bid relates. The notice is considered to be a restriction on transfer within the meaning of that expression in paragraph 5 of section 85 of the Act respecting the transfer of securities and the establishment of security entitlements.

402. Within 20 days after receiving the notice sent by the offeror, the dissenting shareholders must

(1) return to the corporation, in the case of certificated shares, the share certificates to which the take-over bid relates, endorsed to the offeror or blank; and

(2) sell their shares to which the take-over bid relates to the offeror on the same terms as those accepted by the other holders of such shares, or notify the offeror of their intention to demand payment of the fair value of their shares.

Dissenting shareholders who fail to give the notice referred to in subparagraph 2 of the first paragraph within the time prescribed in that paragraph are deemed to accept the take-over bid.

403. Within 20 days after sending the notice, the offeror must pay or transfer to the corporation the amount of money or other consideration necessary to acquire all the dissenting shareholders' shares to which the take-over bid relates at the take-over bid price.

If the offeror fails to pay or transfer the money or consideration within the prescribed time, the offeror is deemed to renounce the right to acquire the shares of the dissenting shareholders.

404. The corporation holds in trust for the dissenting shareholders the money or other consideration received from the offeror.

The corporation must deposit the money in a separate account in a financial services cooperative, trust company, bank or other institution governed by the Deposit Insurance Act (R.S.Q., chapter A-26) or the Canada Deposit Insurance Corporation Act (Revised Statutes of Canada, 1985, chapter C-3) and place any other consideration in the custody of such an institution.

405. If the offeror has complied with section 403, a corporation must without delay

(1) transfer to the offeror all the shares to which the take-over bid relates that were held by the dissenting shareholders, register their transfer and, if applicable, cancel the certificates received and issue a certificate to the offeror for the total number of those shares;

(2) give to the dissenting shareholders who accepted or are deemed to have accepted the take-over bid and who, if applicable, returned their share certificates to the corporation the money or other consideration they are entitled to;

(3) send to the dissenting shareholders who accepted or are deemed to have accepted the take-over bid and who, if applicable, have not returned their share certificates a notice stating that

(a) their shares to which the take-over bid relates have been transferred to the offeror;

(b) the corporation holds in trust for them the money or other consideration they are entitled to; and

(c) the corporation will send that money or other consideration to them as soon as it receives their share certificates;

(4) send to the dissenting shareholders who sent notice of their intention to demand payment of the fair value of their shares a notice stating that

(a) their shares to which the take-over bid relates have been transferred to the offeror;

(b) the corporation holds in trust for them the money or other consideration they are entitled to;

(c) they have 20 days from the payment or transfer required under section 403 to ask the court to set the fair value of the shares they held, and that if no shareholder makes such an application to the court, they will be deemed to have accepted the terms of the take-over bid;

(d) the corporation will send to them the money or other consideration they are entitled to in accordance with an irrevocable court judgment setting the fair value of the shares they held, unless, if applicable, the corporation has not received the related share certificates, in which case the corporation will send the money or other consideration on receipt of the share certificates; and

(e) if no dissenting shareholder applies within the prescribed time to the court to set the fair value of the shares held by the shareholder, the corporation will send to all the dissenting shareholders the money or any other consideration they are entitled to, unless, if applicable, the corporation has not received the related share certificates, in which case the corporation will send the money or other consideration on receipt of the share certificates.

406. If the offeror has not complied with section 403, the corporation must, within the 30 days after the offeror sends the notice,

(1) notify the dissenting shareholders and the offeror that the offeror has failed to pay the money or other consideration for the shares to which the take-over bid relates and that the offeror is deemed to have renounced the right to acquire those shares; and

(2) return to the dissenting shareholders the share certificates they sent to the corporation.

407. Within 20 days after the payment or transfer required under section 403, a dissenting shareholder may ask the court to set the fair value of all the dissenting shareholders' shares.

If no application is made to the court within that time, all the dissenting shareholders are deemed to have accepted the terms of the offer.

408. If an application under section 407 is made to the court, the offeror must, within 10 days after notification of the application, send to all the dissenting shareholders who notified the offeror of their intention to demand payment of the fair value of their shares a notice informing them that an application has been filed with the court, that they may intervene in the proceedings and that they will be bound by the decision.

In addition to the parties to the application, the decision binds all the dissenting shareholders who were notified within the prescribed period.

409. In connection with an application under section 407, the court may make any order it thinks fit, including

(1) an order determining any money or other consideration the offeror must pay or transfer to the corporation in addition to the money and other consideration paid or transferred to the corporation under section 403; and

(2) an order granting each dissenting shareholder interest at a reasonable rate for the period between the date the conditions set out in section 402 are met and the date on which the offeror pays the shareholder.

410. On an irrevocable judgment setting the fair value of the dissenting shareholders' shares to which the take-over bid relates, an offeror must pay or transfer the additional money or consideration to the corporation.

If it has the money or other consideration, the corporation must

(1) send to the dissenting shareholders, except, if applicable, those who have not returned their share certificates to the corporation, the money or other consideration they are entitled to;

(2) if applicable, send to the dissenting shareholders who have not returned their share certificates a notice stating that

(a) the court has rendered an irrevocable judgment setting the fair value of their shares to which the take-over bid relates;

(b) the corporation holds in trust for them the money or other consideration they are entitled to; and

(c) the corporation will send that money or other consideration as soon as it receives their share certificates; and

(3) reimburse any amount remaining to the offeror.

CHAPTER XVI

REORGANIZATION AND ARRANGEMENT

DIVISION I

REORGANIZATION

411. When ruling on an application for approval of a proposal under the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) or any other application under the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36), the court may make any order it thinks fit, including an order directing

(1) the amendment of the articles of the corporation in order to add, change or remove any provision that is permitted by this Act to be set out in the articles;

(2) the issue by the corporation of debt obligations, whether or not convertible into shares of any class of the corporation or carrying any rights or options to acquire shares of any class, and fixing the terms of such issue; and

(3) the appointment or replacement of directors of the corporation.

412. If the court orders the amendment of the articles of the corporation, the board of directors must send without delay to the enterprise registrar a copy of the order and of the articles of amendment required by this Act, with any documents required by the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

413. Actions ordered by the court under section 411 do not require shareholder authorization or approval unless the court decides otherwise.

DIVISION II

ARRANGEMENT

414. A corporation that is not insolvent may, in the absence of adequate legal provisions or if existing provisions are impracticable or too onerous in the circumstances, apply to the court for the approval of an arrangement proposed by the corporation.

An application concerning a corporation governed by one of the Acts listed in Schedule 1 to the Act respecting the Autorité des marchés financiers, other than a private issuer within the meaning of that expression in the regulations under the Securities Act that is not governed by another Act listed in that schedule, must be notified to the Autorité des marchés financiers.

415. An arrangement submitted to a court for approval may relate to, among other things, one or more of the following actions:

(1) an amendment to the articles of the corporation to add, change or remove any provision that is permitted by this Act to be set out in the articles;

(2) the amalgamation of the corporation with another corporation or another legal person to form a corporation;

(3) a division of the business carried on by the corporation;

(4) a transfer of property of the corporation if, as a result of the alienation, the corporation would be unable to retain a significant part of its business activity;

(5) an exchange of securities, participations or debt obligations of the corporation for money or other securities, participations or debt obligations or other property of the corporation or of another legal person;

(6) the dissolution and liquidation of the corporation;

(7) a change in the business or affairs of the corporation if the change would affect the rights of the holders of options or rights to acquire any of the corporation's securities or participations;

(8) a limitation on the right of the creditors or a group of creditors of the corporation to demand full and prompt performance of the corporation's obligations; or

(9) the squeezing-out of a shareholder.

416. Before ruling on an application for approval, the court may, if the corporation so requests, subject the arrangement to a procedure that is different from that provided by law for the action or actions included in the arrangement; the court is not bound by any procedure proposed by the corporation.

The court may also, before ruling on the application for approval, make any order it thinks fit in order, among other things, to protect the rights of interested persons, including

(1) an order determining the notice to be given to those persons or dispensing with notice to any person;

(2) an order appointing an advocate, at the corporation's expense, to defend the rights of those persons;

(3) an order requiring the corporation to call a meeting of those persons in the manner the court directs;

(4) an order directing the arrangement proposed be submitted to those persons for authorization, in the manner directed by the court, in particular as regards the vote required for that purpose; and

(5) an order allowing the exercise by those persons of the right to demand the repurchase of their shares, on the terms determined by the court.

417. The court may make its approval subject to the corporation amending the arrangement in the manner directed by the court.

418. An arrangement approved by a court requires the filing of articles of arrangement.

The articles of arrangement must be prepared in the manner directed by the court; the court authorizes a director or an officer of the corporation to sign the articles.

419. The articles of arrangement, signed by the director or the officer authorized to sign them, the other documents that must be filed with them, and the fee prescribed by government regulation must be sent to the enterprise registrar.

The articles of arrangement must be filed with the documents required under section 8 and a copy of the court judgment.

420. An arrangement is effective as of the date and, if applicable, the time shown on the certificate of arrangement issued by the enterprise registrar in accordance with Chapter XVIII.

CHAPTER XVII

MONITORING AND CONTROL MECHANISMS

DIVISION I

INVESTIGATION

421. A registered holder or beneficiary of a corporation's securities may apply to the court for an order directing an investigation to be made of the corporation and any of its affiliates.

The application may be presented in the absence of the corporation and, in such a case, is heard *in camera*. However, if the court considers the absence to be unwarranted, it may order that the corporation be given such notice as the court directs.

422. The court may order the investigation applied for to be made if it considers that such an investigation would help or permit facts to be established and allow the applicant, if necessary, to seek a remedy under Division II, and if it appears to the court that

(1) the business of the corporation or any of its affiliates is or has been carried on with intent to defraud any person, or the corporation or any of its affiliates was formed or is to be dissolved for a fraudulent or unlawful purpose;

(2) persons concerned with the constitution, business or affairs of the corporation or any of its affiliates have acted fraudulently or dishonestly in connection therewith; or

(3) the business or affairs of the corporation or any of its affiliates are or have been carried on or conducted, or the powers of the directors are or have been exercised, in a manner that is oppressive or unfairly prejudicial to a registered holder or beneficiary of shares of the corporation.

423. An application under this division concerning a corporation governed by one of the Acts listed in Schedule 1 to the Act respecting the Autorité des marchés financiers, other than a private issuer within the meaning of that expression in the regulations under the Securities Act that is not governed by another Act listed in that schedule, must be notified to the Autorité.

424. No person may publish, disclose or distribute information relating to proceedings under this division brought in the absence of the corporation concerned, except with the authorization of the court or the written consent of the corporation concerned.

Unless the court decides otherwise, that prohibition ends as of the beginning of the investigation ordered by the court.

425. In connection with an application for an investigation, the court may, at any time, make any order it thinks fit, including

- (1) an order to investigate;
- (2) an order appointing and determining the remuneration of an inspector, or replacing an inspector;
- (3) an order determining any notice to be given to interested persons or any other person;
- (4) an order authorizing an inspector to enter any premises in which the court is satisfied there might be relevant information, and to examine any thing and make copies of any document found on the premises;
- (5) an order requiring any person to make available to the inspector any information concerning the business or affairs of the corporation and any related document;
- (6) an order authorizing the inspector to conduct a hearing, administer oaths, and examine any person on oath;
- (7) an order authorizing the inspector to prescribe rules for the conduct of hearings the inspector may be required to hold in the exercise of investigation powers;
- (8) an order giving directions to an inspector or any interested person;
- (9) an order requiring the inspector to make an interim or final report to the court;

(10) an order determining whether a report of the inspector should be given to the applicant, whether copies should be sent to any person the court designates, or whether the report should be published;

(11) an order requiring the inspector to suspend or discontinue an investigation; and

(12) an order requiring the corporation to pay the costs of the investigation.

426. An inspector may only exercise the powers set out in the order and those granted under this Act.

427. An inspector authorized by the court to conduct an investigation is to that end vested with the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (R.S.Q., chapter C-37), except the power to order imprisonment.

No person is excused from giving evidence or producing documents to an inspector by reason only that the evidence tends to incriminate that person or subject that person to any proceeding or penalty. However, no such evidence may be used or is receivable against that person in any proceeding under any Act, other than a proceeding for perjury or for the giving of contradictory evidence.

428. An inspector authorized by a court to exercise the powers described in paragraph 4 of section 425 may exercise them personally or designate another person to exercise them on behalf of the inspector and report to the inspector. The designation must be recorded in a document.

Any person having custody, possession or control of documents concerning the business or affairs of the corporation must make them available on request to the authorized inspector or any person acting on behalf of the inspector, and facilitate their examination.

429. An inspector must, on request, produce to any interested person a copy of the order of appointment and a copy of any order made by the court under section 425.

A person designated by the inspector to exercise on behalf of the inspector the powers described in paragraph 4 of section 425 must, on request, produce identification, a copy of the order authorizing the exercise of those powers and a copy of the document evidencing the designation.

No judicial proceedings may be brought against an inspector or a person designated to act on behalf of an inspector for acts in good faith in the exercise of their functions.

430. Any interested person may apply to a court for an order that a hearing conducted by an inspector be heard *in camera*.

431. A person whose conduct is being investigated or who is being examined at a hearing conducted by an inspector may be assisted or represented by counsel.

432. An inspector may communicate any information or document to, or exchange any information or document and otherwise cooperate with, any authority in Canada or elsewhere that is authorized to exercise investigative powers and may, in respect of the corporation, investigate any allegation of improper conduct that is the same as or similar to the conduct described in paragraphs 1 and 2 of section 422. However, in the case of information protected by professional secrecy obtained under section 433, the inspector must first obtain court authorization.

433. The court may order an accountant who is a member of a professional order of accountants mentioned in the Professional Code (R.S.Q., chapter C-26) to communicate to the inspector any information or document relating to a corporation under investigation under this division if the information or document was obtained or prepared for the purposes of an audit or the preparation or examination of the financial statements of the corporation and the corporation refuses, neglects or is unable to communicate the information or document in accordance with an order under paragraph 5 of section 425, provided that, in the opinion of the court, the information or document appears to be necessary for the purposes of the investigation.

Communication of information or documents may be ordered even if it could result in the disclosure of information protected by professional secrecy. However, before granting the application, the court must give the corporation and the accountant concerned the opportunity to be heard.

434. Any information or document obtained under section 433 is presumed to be confidential and may only be used in connection with the investigation authorized by the court and subject to the conditions determined by the court, if any. The right to professional secrecy may not in any other respect be affected by such a use.

435. This division does not operate to allow the communication, examination or copying of a document or information protected by the professional secrecy by which a member of a professional order other than a professional order of accountants mentioned in the Professional Code is bound.

436. Before ordering that the inspector's report be given to the applicant or sent to any other person, or that it be published, the court must ensure that any information or document obtained in accordance with section 433 and contained in the report is necessary for the purposes of a proceeding under Division II. To that end, the court may make any order it thinks fit to protect the confidentiality of the information or document.

Moreover, in all cases in which the report contains information protected by professional secrecy, the court must take the necessary measures to limit the breach of professional secrecy.

437. Unless the court decides otherwise, any report made to the court by the inspector and sent to the applicant in connection with an investigation ordered under this division is presumed to constitute evidence of the facts established in the report for the purposes of any proceeding under this Act.

438. The inspector may not testify regarding information or a document obtained in accordance with section 433 unless the court is of the opinion that the testimony is necessary for the purposes of a proceeding arising from the investigation. The court may make any order it thinks fit to protect the confidentiality of the information or document.

DIVISION II

REMEDIES

§1. — *Special provisions applicable to exercise of certain remedies*

439. Applications under subdivisions 2 and 3 may be made by any of the following:

(1) a registered holder or beneficiary, and a former holder or beneficiary, of a security of a corporation or any of its affiliates;

(2) a director or an officer or a former director or officer of a corporation or any of its affiliates;

(3) any other person who, in the discretion of the court, has the interest required to make an application under this division.

440. An application made under subdivision 2 or 3 may not be dismissed on the sole ground that it is shown that an alleged breach of a right of or an obligation owed to a corporation or its subsidiary has been or may be approved by the corporation's shareholders, but evidence of approval by the shareholders may be taken into account by a court in making a decision under either of those subdivisions.

441. An application made or an action brought or intervened in under subdivision 2 may not be discontinued or settled without the approval of the court given on such terms as the court thinks fit.

442. Unless the court decides otherwise, an applicant, even one not residing in Québec, is not required to give security for costs in any application made under subdivision 2 or 3.

443. In an application made under subdivision 2, 3, 5 or 7, the court may, at any time, order a corporation or any of its subsidiaries to pay to the applicant interim costs, including judicial and extrajudicial fees, to the extent that they are reasonable. The applicant may be held accountable for such interim costs at the time of the final decision.

The court grants interim costs, on the terms determined by the court, if it considers that

(1) the financial situation of the corporation or its subsidiary enables payment of such costs;

(2) the application appears reasonably founded; and

(3) the financial situation of the applicant would not allow the application to be made or maintained without payment of such interim costs.

In its assessment of the financial situation of the applicant, the court need not consider whether or not the situation results from the conduct of the corporation or its subsidiary.

444. An application concerning a corporation governed by one of the Acts listed in Schedule 1 to the Act respecting the Autorité des marchés financiers, other than a private issuer within the meaning of that expression in the regulations under the Securities Act that is not governed by another Act listed in that schedule, must be notified to the Autorité.

§2. — *Authorization to act on behalf of a corporation*

445. An applicant may apply to the court for leave to bring an action in the name and on behalf of a corporation or any of its subsidiaries, or intervene in an action to which the corporation or affiliate is a party, for the purpose of prosecuting, defending or discontinuing the action on behalf of the corporation or affiliate.

446. No application for authorization may be made unless the applicant has given the directors of a corporation or its subsidiary 14 days' prior notice of the applicant's intention to apply to the court.

Authorization may be granted if the court is satisfied that the board of directors of the corporation or its subsidiary has not brought, diligently prosecuted or defended or discontinued the action, and if the court considers that the applicant is acting in good faith and that it appears to be in the interests of the corporation or its subsidiary that the action be brought, prosecuted, defended or discontinued.

When all the directors of the corporation or its subsidiary have been named as defendants, prior notice to the directors of the applicant's intention to apply to the court is not required.

447. In connection with an action brought or intervened in under this subdivision, the court may make any order it thinks fit, including

(1) an order authorizing the applicant or any other person to control the conduct of the action;

(2) an order giving directions for the conduct of the action;

(3) an order revising the functioning of the corporation or its subsidiary by amending the articles or the by-laws or by establishing or amending a unanimous shareholder agreement;

(4) an order making appointments to the board of directors of the corporation or its subsidiary, either to replace all or some of the directors or to increase the number of directors;

(5) an order directing an investigation to be made under Division I;

(6) an order directing that any amount awarded against a defendant be paid, in whole or in part, directly to former and present security holders of the corporation or its subsidiary instead of to the corporation or its subsidiary; and

(7) an order requiring the corporation or its subsidiary to pay, in whole or in part, the extrajudicial fees and other reasonable costs incurred by the applicant in connection with the action or intervention.

448. If, under section 447, the court orders an amendment of the articles or the by-laws of a corporation or a unanimous shareholder agreement, no other amendment to the articles or by-laws or to the unanimous shareholder agreement may be made without court authorization, for the period or under the conditions determined by the court.

If the court orders an amendment of the articles, the board of directors must send without delay to the enterprise registrar a copy of the order, the articles of amendment required by this Act, and the documents required by the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

Shareholders do not have the right to demand the repurchase of their shares under Chapter XIV if an amendment of the articles is directed by an order of the court.

449. If authorized by the court under section 445 to act on behalf of the corporation, the applicant is deemed to be the representative of the corporation for the purposes of the proceeding and, to that end, the applicant has a right of access to all relevant information and documents held by the corporation and to any document which is held or was prepared for the corporation by

any person, including a mandatary or a provider of goods or services, who rendered a service to the corporation in connection with the action or intervention authorized by the court or which relates to the facts at issue.

The court may, on application, order a person who holds any information or document referred to in the first paragraph to communicate it to the applicant if communication of the information or document appears to be necessary for the purposes of the proceeding or intervention authorized by the court. Before granting the application, the court must give interested persons the opportunity to be heard.

However, any information or document obtained by the applicant under this section is presumed to be confidential and may only be used in connection with the action or intervention authorized by the court and subject to the conditions determined by the court, if any.

§3. — *Rectification of abuse of power or iniquity*

450. An applicant may obtain an order from the court to rectify a situation if the court is satisfied that

(1) any act or omission of the corporation or any of its affiliates effects or threatens to effect a result,

(2) the business or affairs of the corporation or any of its affiliates have been, are or are threatened to be conducted in a manner, or

(3) the powers the board of directors of the corporation or any of its affiliates have been, are or are threatened to be exercised in a manner

that is or could be oppressive or unfairly prejudicial to any security holder, director or officer of the corporation.

451. In connection with an application under this subdivision, the court may make any order it thinks fit, including

(1) an order restraining the conduct complained of;

(2) an order appointing a receiver;

(3) an order revising the functioning of the corporation by amending the articles or the by-laws or establishing or amending a unanimous shareholder agreement;

(4) an order directing an issue or exchange of securities;

(5) an order making appointments to the board of directors, either to replace all or some of the directors or to increase the number of directors;

(6) an order directing the corporation or any other person to purchase securities of a security holder;

(7) an order directing the corporation or any other person to pay a security holder all or any part of the monies that the security holder paid for securities;

(8) an order varying or setting aside a contract or a transaction to which the corporation is a party and compensating the corporation or any other party to the contract or transaction;

(9) an order requiring a corporation, within a time specified by the court, to make available to the court or an interested person the financial statements referred to in sections 225 and 226, or an accounting of them in the form determined by the court;

(10) an order compensating a person who has suffered prejudice;

(11) an order directing rectification of the records of a corporation in accordance with sections 456 and 457;

(12) an order dissolving the corporation and winding it up if it has property or obligations;

(13) an order directing an investigation to be made under Division I; and

(14) an order condemning, not only in the case of improper use of procedure but also whenever the court thinks fit, any party to the proceedings to pay, in whole or in part, the extrajudicial fees and other costs of any other party.

The corporation may not make any payment to a shareholder under subparagraph 6 or 7 of the first paragraph if there are grounds for believing that it would or could cause the corporation to be unable to pay its liabilities as they become due.

452. Despite article 468 of the Code of Civil Procedure, the court may make any order it thinks fit under section 451, whether or not the order has been requested by the applicant. However, if the order has not been requested by the applicant, the court must give the parties an opportunity before the order is made to make representations on the remedy proposed by the court.

453. If the court, under section 451, orders an amendment of the articles or the by-laws of a corporation or a unanimous shareholder agreement, no other amendment to the articles or by-laws or to the unanimous shareholder agreement may be made without the consent of the court, for the period or under the conditions determined by the court.

If the court orders an amendment of the articles, the board of directors must send without delay to the enterprise registrar a copy of the order, the articles of amendment required by this Act, and the documents required by the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

Shareholders do not have the right to demand the repurchase of their shares under Chapter XIV if an amendment to the articles is directed by an order of the court.

§4. — *Disputed election*

454. A corporation, shareholder or director may apply to the court to determine any controversy with respect to the election of a director or the appointment of an auditor of the corporation.

455. The court seized of an application under section 454 may make any order it thinks fit, including

(1) an order restraining the director or auditor whose election or appointment is challenged from acting pending determination of the dispute;

(2) an order declaring the result of the disputed election or appointment;

(3) an order requiring a new election or appointment, including directions for the management of the business and affairs of the corporation until a new election is held or appointment made; and

(4) an order determining the voting rights of shareholders and of persons claiming to be beneficiaries of shares.

§5. — *Rectification of records*

456. If nominative or other information is alleged to have been wrongly entered or retained in, or wrongly deleted or omitted from, the records of a corporation, the corporation or any interested person may apply to the court for an order that the records be rectified.

457. In connection with an application for rectification, the court may make any order it thinks fit, including

(1) an order requiring the records of the corporation to be rectified;

(2) an order restraining the corporation from calling or holding a shareholders meeting or paying a dividend before such rectification;

(3) an order determining the right of a party to the proceedings to have their name entered or retained in, or deleted or omitted from, the records of the corporation; and

(4) an order compensating a party who has suffered prejudice.

§6. — *Correction of mistakes*

458. On an application by any interested person, the court may make any order it thinks fit to correct, or modify the consequences in law of, a mistake, or to validate any act vitiated as a result of the mistake, and may give any related directions it considers necessary.

For the purposes of this subdivision, “mistake” includes an omission, defect, defect of form, error or irregularity that has occurred in the conduct of the affairs of the corporation as a result of which

(1) a breach of a provision of this Act, an Act replaced by this Act or the regulations under any of them has occurred;

(2) there has been default in compliance with the articles or the by-laws of the corporation or a unanimous shareholder agreement; or

(3) an action approved or decision made by the shareholders meeting, the board of directors or one of its committees has been rendered ineffective.

459. Before making an order under this subdivision, the court must consider the effect that the order might have on the corporation and on its directors, officers, creditors and shareholders.

Unless the court decides otherwise, an order may not prejudice the rights of any third person without notice of the mistake that is the subject of the order.

§7. — *Non-compliance*

460. If a corporation or a director, officer, employee, mandatary or auditor of a corporation does not comply with this Act, the articles, the by-laws or a unanimous shareholder agreement, any interested person may, without prejudice to any other right that person has, apply to the court for an order directing the corporation or any person concerned to comply. The court may, to that end, make any further order it thinks fit.

§8. — *Dissolution, cancellation of articles and judicial liquidation*

461. Any interested person may apply to the court for an order to dissolve a corporation, cancel its articles and the related certificate or take any other measure the court thinks fit if a certificate has been obtained illegally, by fraud or in ignorance of some material fact, or if the articles contain illegal provisions or false or erroneous statements.

462. On an application by any interested person, the court may order the dissolution of a corporation if the court is satisfied that there is sufficient cause warranting the dissolution or if the corporation

- (1) has failed for two or more consecutive years to comply with the requirements of this Act with respect to the holding of annual shareholders meetings;
- (2) is carrying on business in violation of its articles; or
- (3) has contravened section 32 or 228.

For the purposes of the first paragraph and to ensure that the dissolution is in the public interest, “sufficient cause” includes a conviction of the corporation of an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or any other federal or provincial Act.

463. A court may order the dissolution of a corporation or any of its affiliates on the application of a shareholder if

- (1) the court is satisfied that in respect of a corporation or any of its affiliates
 - (a) any act or omission of the corporation or any of its affiliates effects a result,
 - (b) the business or affairs of the corporation or any of its affiliates are or have been carried on or conducted in a manner, or
 - (c) the powers of the directors of the corporation or any of its affiliates are or have been exercised in a manner

that is oppressive or unfairly prejudicial to any security holder, director or officer; or

- (2) if the court is satisfied that a unanimous shareholder agreement entitles the shareholder to demand dissolution of the corporation after the occurrence of a specified event and that event has occurred; or
- (3) if the court considers it is just and equitable in the circumstances that the corporation should be dissolved.

464. When a court is seized of an application for dissolution under section 462 or 463, it may make any order it thinks fit, including, in the case of an application under section 463, an order described in section 451.

However, if the court orders the dissolution on an application under this subdivision, it must also order that the corporation first be liquidated if the corporation has property or debts.

465. Any application under this subdivision must be notified to the enterprise registrar.

466. As soon as a judgment ordering the dissolution of a corporation is rendered, the clerk of the court must send a copy of the judgment to the enterprise registrar, who deposits it in the enterprise register.

467. A corporation ceases to exist on the date of the judgment ordering its dissolution or, if its liquidation was also ordered, on the date and, if applicable, the time shown on the certificate of dissolution issued by the enterprise registrar in accordance with Chapter XVIII.

CHAPTER XVIII

DOCUMENTS RECEIVED OR DRAWN UP BY ENTERPRISE REGISTRAR

DIVISION I

GENERAL PROVISIONS

468. The enterprise registrar is the custodian of all registers and archives required for the carrying out of this Act.

Certificates drawn up by the enterprise registrar and the related articles are authentic.

469. The persons concerned are responsible for verifying the lawfulness and the accuracy of the articles and documents sent to the enterprise registrar for deposit in the enterprise register under this Act.

470. The form of the articles and other documents to be filed with the enterprise registrar and the manner in which they are to be sent are determined by the Minister according to the medium or technology used.

471. If this Act requires that a document be attached to or filed with another, and they are sent separately, the enterprise registrar is deemed to have received the documents when the last is received.

472. On receiving articles and other documents required by this Act, the enterprise registrar

(1) records the date of receipt;

(2) issues the appropriate certificate and assigns a date to it;

(3) deposits the articles, the related certificate and the accompanying documents in the enterprise register; and

(4) sends the corporation or its representative a copy of the articles and the certificate.

473. Unless otherwise provided in this Act, the enterprise registrar assigns to a certificate

(1) the date and, if applicable, the time specified in the articles if later than the date of receipt of the articles;

(2) the date and, if applicable, the time determined by the court; or

(3) in other cases, the date of receipt of the articles.

474. The enterprise registrar refuses to issue the appropriate certificate if the articles

(1) do not contain the contents required by this Act; or

(2) are not filed in the form prescribed by the Minister.

The enterprise registrar also refuses to issue such a certificate if

(1) the articles specify a corporation name that is not in compliance with paragraphs 1 to 6 and 8 of section 16;

(2) the documents required by this Act have not been sent to the enterprise registrar; or

(3) the fee determined by government regulation has not been paid.

475. Unless the dissolution has been ordered by the court, the enterprise registrar refuses to issue a certificate of dissolution if the corporation has not complied with its obligations under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

476. Sections 472 to 474 and 477 apply, with the necessary modifications, to an application for cancellation of the articles, a declaration of dissolution, a notice of closure of liquidation and an application for revival of a corporation.

The same applies to a judgment ordering the cancellation of the articles or the dissolution or revival of a corporation.

However, for the purposes of paragraph 4 of section 472, in all those cases, the enterprise registrar only sends the corporation or its representative a copy of the certificate.

477. The articles of a corporation are not null solely because of irregularities in compliance with the prescribed formalities.

478. The form of the documents drawn up by the enterprise registrar and the manner in which they are to be sent are determined by the Minister according to the medium or technology used.

DIVISION II

TECHNOLOGY-BASED DOCUMENTS

479. Signature requirements for technology-based documents filed with the enterprise registrar, including what may stand in lieu of a signature, are determined by the Minister.

480. A document sent to the enterprise registrar, using a technology-based medium, by an intermediary or a representative of any person who is required to sign it is presumed to be validly signed if the intermediary or representative concerned verified the identity of the person and ascertained that the person consented to the sending of the document.

481. The Minister may require of an intermediary who has regular dealings with the enterprise registrar that a document required to be filed under this Act be sent using a specific medium or a specific method of transmission, according to the terms and conditions determined by the Minister.

“Intermediary” means a person or group of persons engaged in the business of acting on behalf of others to draw up or send documents relating to legal persons or to be deposited in the enterprise register.

482. The time as of which a technology-based document is considered received by the enterprise registrar is determined by the Minister, according to the medium and the method of transmission used.

DIVISION III

CORRECTION OF DOCUMENTS

483. On the enterprise registrar’s own initiative or at the request of an interested person, the enterprise registrar may correct certificates, notices and other documents drawn up by the enterprise registrar if they are incomplete or contain an error. The enterprise registrar may also, with the authorization of their signatory and in the same circumstances, correct documents sent to the enterprise registrar under this Act, other than those filed under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

A correction is retroactive to the date of the corrected document or, as the case may be, the date that should have been shown on the document.

484. When a certificate is corrected, the enterprise registrar deposits the corrected certificate in the enterprise register and, if the correction is substantial, sends a copy to the corporation.

CHAPTER XIX**CONTESTATION OF DECISION BEFORE ADMINISTRATIVE
TRIBUNAL OF QUÉBEC**

485. Any interested person may contest a decision made under this Act by the enterprise registrar before the Administrative Tribunal of Québec within 30 days of notification of the decision.

486. Despite the second paragraph of section 15 of the Act respecting administrative justice (R.S.Q., chapter J-3), the Tribunal may only confirm or quash a contested decision.

487. If a contestation concerns a decision referred to in section 26, the enterprise registrar deposits a notice of the contestation in the enterprise register.

The enterprise registrar makes any required changes in the enterprise register, and records in the register that a decision has been rendered by the Tribunal.

CHAPTER XX**REGULATORY POWERS**

488. The Government may, by regulation, determine the fees payable

- (1) on reserving a name under section 17;
- (2) on filing an application for a name change under section 25; and
- (3) on sending the enterprise registrar documents in relation to which the enterprise registrar issues a certificate, or with respect to any other action the enterprise registrar may or must take for the purposes of this Act.

The regulation may prescribe different fees according to the type of document, the medium and method of transmission used and according to whether the document is given priority, if so requested.

489. The Government may also, by regulation,

- (1) specify the public authorities referred to in paragraph 6 of section 16;
- (2) determine, for the purposes of paragraph 7 of section 16, the cases in which the name of a corporation falsely suggests that the corporation is related to another person or a group of persons;
- (3) determine the criteria to be taken into account for the purposes of paragraphs 7 to 9 of section 16;

- (4) prescribe, for the purposes of section 194, the maximum number of proposals that may be presented by a shareholder;
- (5) prescribe, for the purposes of section 195, the number or value of shares a person must hold to be able to present a shareholder proposal;
- (6) prescribe the periods referred to in sections 195 and 200;
- (7) prescribe, for the purposes of section 197, the maximum number of words a proposal and statement prepared by a shareholder may contain;
- (8) prescribe, for the purposes of paragraph 5 of section 200, the minimum amount of support a person needs to present a shareholder proposal;
- (9) determine the times and periods referred to in sections 200, 201 and 203; and
- (10) take any other measure for the carrying out of this Act.

CHAPTER XXI

PENAL PROVISIONS

490. A corporation that contravenes the first or fourth paragraph of section 41 commits an offence and is liable to a fine of not less than \$5,000 and not more than \$50,000.

491. A person who fails to honour an undertaking under section 40 or 41 commits an offence and is liable to a fine of not less than \$5,000 and not more than \$50,000.

492. A person who makes a false declaration under section 252, 254, 268 or 299 commits an offence and is liable to a fine of not less than \$5,000 and not more than \$50,000.

493. A director or officer of a corporation who ordered, authorized or advised the commission of an offence under section 490, or consented to or otherwise participated in the offence, is deemed to be party to the offence and is liable to the applicable fine, whether or not the corporation has been prosecuted for or convicted of the offence.

Furthermore, a director or officer who knowingly authorizes or makes an untrue entry in the corporation's registers or other records is liable to a fine of not less than \$5,000 and not more than \$50,000.

CHAPTER XXII

MISCELLANEOUS PROVISIONS

494. The Minister of Finance is responsible for the administration of this Act, except the provisions relating to the responsibilities of the enterprise registrar, which are under the administration of the Minister of Revenue.

495. For the purposes of sections 8, 243, 268, 291, 299, 367, 470, 474, 478, 479, 481 and 482, the powers conferred on the Minister of Finance are exercised by the Minister of Revenue.

496. Not later than (*insert the date that is five years after the date of coming into force of this section*) and subsequently every five years, the Minister of Finance must report to the Government on the carrying out of this Act and, if applicable, on the advisability of amending it.

The report must be tabled in the National Assembly within the next 15 days or, if the Assembly is not sitting, within 15 days of resumption.

CHAPTER XXIII

AMENDING PROVISIONS

DEPOSIT INSURANCE ACT

497. Section 25 of the Deposit Insurance Act (R.S.Q., chapter A-26) is amended by replacing “compagnie” in paragraph *b* in the French text by “société”.

ACT RESPECTING INSURANCE

498. Section 1 of the Act respecting insurance (R.S.Q., chapter A-32) is amended by replacing “joint stock company” in paragraph *b* by “business corporation”.

499. Section 20 of the Act is amended by replacing the second paragraph by the following paragraph:

“No insurance company may be constituted after (*insert the date of coming into force of section 728*) otherwise than under the Business Corporations Act (2009, chapter 52).”

500. Section 23 of the Act is amended

(1) by replacing “Part IA of the Companies Act (chapter C-38)” in the first paragraph by “the Business Corporations Act (2009, chapter 52)”;

(2) by replacing “section 123.15” in the second paragraph by “section 472”.

501. Section 33.1 of the Act is amended by striking out “charter, letters patent or” in the third paragraph.

502. Section 35 of the Act is amended by striking out the first paragraph.

503. Section 35.1 of the Act is replaced by the following sections:

“**35.1.** The Business Corporations Act (2009, chapter 52), except Chapter X, Division II of Chapter XII and Chapters XIII, XIV, XVI and XVII, applies, subject to this Act and with the necessary modifications, to any insurance company constituted on or after (*insert the date of coming into force of section 728*) or continued, converted or amalgamated on or after that date.

“**35.1.1.** Sections 49, 50 and 123.107 to 123.110 of the Companies Act (chapter C-38) continue to apply, with the necessary modifications, to an insurance company governed by this Act.”

504. Section 35.2 of the Act is amended

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

“**35.2.** Articles of amendment filed by an insurance company may not be sent to the enterprise registrar without the authorization of the Authority. The same applies to articles of consolidation and an application for authorization to cancel the articles.”;

(2) by inserting “for authorization” after “The application” in the second paragraph;

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

“If the Authority considers it advisable, it may authorize articles of amendment, articles of consolidation or an application for cancellation of the articles to be sent to the enterprise registrar.

However, the Authority may not grant a request for the cancellation of articles of amalgamation or continuance unless it has received prior authorization from the Minister.

In addition, the Authority may request the consolidation of the articles of a company.”

505. Section 35.3 of the Act is amended by replacing “or Part I, IA or II of the Companies Act (chapter C-38)” by “, in Part II of the Companies Act (chapter C-38) or in the Business Corporations Act (2009, chapter 52)”.

506. Section 39 of the Act is amended by replacing “section 123.15 of the Companies Act (chapter C-38)” in the first paragraph by “section 472 of the Business Corporations Act (2009, chapter 52)”.

507. Section 52.2 of the Act is amended

(1) by striking out “application for letters patent or, as the case may be, an” in the portion before paragraph 1;

(2) by striking out “the letters patent were granted or, as the case may be,” in paragraphs 1 and 2.

508. Section 66.2 of the Act is amended by replacing “Companies Act (chapter C-38)” in the second paragraph by “Business Corporations Act (2009, chapter 52)”.

509. Section 93.22 of the Act is amended

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

“(2) include an expression which the law reserves for another person or prohibits the association from using;”;

(2) by replacing “mentioned in the regulation” in paragraph 6 by “determined by government regulation”;

(3) by replacing paragraph 7 by the following paragraph:

“(7) falsely suggest that the association is related to another person or group of persons, particularly in the cases and in view of the criteria determined by government regulation;”;

(4) by replacing paragraphs 8 and 9 by the following paragraphs:

“(8) be identical to a name reserved for or used by another person or group of persons in Québec, particularly in view of the criteria determined by government regulation;

“(9) be confusingly similar to a name reserved for or used by another person or group of persons in Québec, particularly in view of the criteria determined by government regulation; or”;

(5) by adding the following paragraph:

“(10) be misleading in any other manner.”

510. Section 93.27 of the Act is amended by replacing “section 123.145 of the Companies Act (chapter C-38)” in the second paragraph by “section 485 of the Business Corporations Act (2009, chapter 52)”.

511. Section 184.1 of the Act is amended

(1) by replacing “Part I, IA or II” in the first paragraph by “Part II” and by inserting “or by the Business Corporations Act (2009, chapter 52)” after “(chapter C-38)” in that paragraph;

(2) by replacing “sections 123.116 to 123.130 of the Companies Act” in the second paragraph by “Divisions II, IV and V of Chapter XI of the Business Corporations Act”;

(3) by striking out “under Part IA of the said Act” in the third paragraph and by replacing “sections 123.131 to 123.139 of that Act” in that paragraph by “Division I of Chapter XII of the Business Corporations Act”.

512. Section 186 of the Act is amended by replacing “joint stock” in subparagraphs *g* and *g.1* of the first paragraph by “capital stock”.

513. Section 194 of the Act is amended, in the second paragraph,

(1) by replacing “joint stock” in subparagraphs *f* and *f.1* by “capital stock”;

(2) by replacing “au pair” in subparagraph *f* in the French text by “nominale”;

(3) by replacing “capital social” in subparagraph *h* in the French text by “capital-actions”.

514. Section 200.0.2 of the Act is amended by replacing “section 123.15 of the Companies Act (chapter C-38)” by “section 472 of the Business Corporations Act (2009, chapter 52)”.

515. Section 200.0.4 of the Act, enacted by section 79 of chapter 70 of the statutes of 2002 and amended by section 90 of chapter 37 of the statutes of 2004, is again amended by replacing “Part IA of the Companies Act (chapter C-38)” in the first paragraph by “the Business Corporations Act (2009, chapter 52)”.

516. Section 200.0.9 of the Act, enacted by section 79 of chapter 70 of the statutes of 2002, is amended

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

“200.0.9. The articles of demutualization shall include the provisions required by section 5 of the Business Corporations Act (2009, chapter 52), except those required by paragraph 2, and may contain those permitted by section 6 of that Act.”;

(2) by replacing “in section 123.14” in the second paragraph by “in section 8”.

517. Section 200.0.11 of the Act, enacted by section 79 of chapter 70 of the statutes of 2002 and amended by section 90 of chapter 37 of the statutes of 2004, is again amended by replacing “section 123.15 of the Companies Act (chapter C-38)” by “section 472 of the Business Corporations Act (2009, chapter 52)”.

518. Section 200.0.12 of the Act, enacted by section 79 of chapter 70 of the statutes of 2002, is amended by replacing “as a company governed by Part IA of the Companies Act (chapter C-38)” in subparagraph 1 of the first paragraph by “as a business corporation governed by the Business Corporations Act (2009, chapter 52)”.

519. Sections 200.0.14 and 200.0.15 of the Act are repealed.

520. Section 200.3 of the Act is amended, in the second paragraph,

(1) by replacing “joint stock” in subparagraphs *f* and *f.1* by “capital stock”;

(2) by replacing “au pair” in subparagraph *f* in the French text by “nominale”.

521. Section 200.6 of the Act is amended by replacing “section 123.15 of the Companies Act (chapter C-38)” in the first paragraph by “section 472 of the Business Corporations Act (2009, chapter 52)”.

522. Section 200.8 of the Act is amended by replacing “of its letters patent” by “shown on the certificate of continuance”.

523. Section 420 of the Act is amended

(1) by striking out “, the issuance of letters patent” in paragraph *k*;

(2) by replacing “Companies Act (chapter C-38)” in paragraph *ac* by “Business Corporations Act (2009, chapter 52)”.

524. The Act is amended by replacing “Part IA of the Companies Act” in paragraphs 2 and 3 of section 37 by “the Business Corporations Act”, “Part IA of the Companies Act (chapter C-38)” in the first paragraph of section 200.0.16 by “Business Corporations Act (2009, chapter 52)”, and “Companies Act (chapter C-38), any other provision necessary for the application of Part IA of that Act” in subparagraph 16 of the first paragraph of section 420.1 by “Business Corporations Act (2009, chapter 52), any other provision necessary for the application of that Act”.

ACT RESPECTING THE BARREAU DU QUÉBEC

525. Section 128 of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1) is amended by replacing “companies” in paragraph *c* of subsection 1 by “legal persons”.

CHARTER OF VILLE DE MONTRÉAL

526. Section 11 of Schedule C to the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by replacing “Part IA of the Companies Act (chapter C-38), a company” by “the Business Corporations Act (2009, chapter 52), a business corporation”.

527. Section 12 of Schedule C to the Charter is amended by replacing “company” wherever it appears by “business corporation”.

528. Section 140 of Schedule C to the Charter is amended by replacing “public utility companies” in subparagraph 1 of the first paragraph by “public utilities”.

529. Section 180 of Schedule C to the Charter is amended by replacing “public utility companies” in the second paragraph by “public utilities”.

530. Section 187 of Schedule C to the Charter is amended by replacing “ou de fidéicommis” in the first paragraph in the French text by “ou société de fiducie”.

531. Section 222 of Schedule C to the Charter is amended by replacing “companies” wherever it appears in paragraph 2 by “business corporations”.

532. Section 233 of Schedule C to the Charter is amended by replacing “savings and credit union or a trust company” in the second paragraph by “financial services cooperative or a trust company”.

533. Section 262 of Schedule C to the Charter is amended by replacing “company” in the second paragraph by “business corporation”.

CHARTER OF VILLE DE QUÉBEC

534. Section 38 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by replacing “compagnie” in the second paragraph in the French text by “entreprise”.

535. Section 162 of Schedule C to the Charter is amended by replacing “trust companies or institutions governed by the Savings and Credit Unions Act (chapter C-4.1)” in the first paragraph by “trust companies or institutions governed by the Act respecting financial services cooperatives (chapter C-67.3)”.

CINEMA ACT

536. Section 101 of the Cinema Act (R.S.Q., chapter C-18.1) is amended by replacing “company” in subparagraphs 1 and 1.1 of the first paragraph by “legal person”.

537. Section 110 of the Act is amended by replacing “company” in subparagraphs 1 and 1.1 of the first paragraph by “legal person”.

538. Section 122.5 of the Act is amended by replacing “company” in subparagraphs 1 and 1.1 of the first paragraph by “legal person”.

CITIES AND TOWNS ACT

539. Section 114.2 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by replacing “company” in the second paragraph by “business corporation”.

540. Section 465.3 of the Act is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” in the second paragraph by “section 16 of the Business Corporations Act (2009, chapter 52)”.

541. Section 465.6 of the Act is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” in the second paragraph by “section 16 of the Business Corporations Act (2009, chapter 52)”.

542. Section 465.9.1 of the Act is amended by replacing “section 18.1 of the Companies Act (chapter C-38)” by “section 25 of the Business Corporations Act (2009, chapter 52)”.

543. Section 465.10 of the Act is amended by replacing “The second paragraph of section 35 and section 35.3 of the said Act apply” in the second paragraph by “Section 35.3 of the said Act applies”.

CODE OF CIVIL PROCEDURE

544. Article 570 of the Code of Civil Procedure (R.S.Q., chapter C-25) is amended by replacing “corporations” by “business corporations”.

545. Article 631 of the Code is amended by replacing “company” by “legal person” wherever it appears in the first paragraph.

MUNICIPAL CODE OF QUÉBEC

546. Article 25 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing “person or company, which” in paragraph 20 by “person who” and by striking out the comma before “is deemed”.

547. Article 209 of the Code is amended by replacing “company” in the second paragraph by “business corporation”.

548. Article 711.4 of the Code is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” in the second paragraph by “section 16 of the Business Corporations Act (2009, chapter 52)”.

549. Article 711.7 of the Code is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” in the second paragraph by “section 16 of the Business Corporations Act (2009, chapter 52)”.

550. Article 711.10.1 of the Code is amended by replacing “section 18.1 of the Companies Act (chapter C-38)” by “section 25 of the Business Corporations Act (2009, chapter 52)”.

551. Article 711.11 of the Code is amended by replacing “The second paragraph of section 35 and section 35.3 of the said Act apply” in the second paragraph by “Section 35.3 of the said Act applies”.

COMPANIES ACT

552. Sections 227.2 and 227.3 of the Companies Act (R.S.Q., chapter C-38) are repealed.

TELEGRAPH AND TELEPHONE COMPANIES ACT

553. Section 2.1 of the Telegraph and Telephone Companies Act (R.S.Q., chapter C-45) is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” by “section 16 of the Business Corporations Act (2009, chapter 52)”.

554. Section 4 of the Act is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” in subsection 1.1 by “section 16 of the Business Corporations Act (2009, chapter 52)”.

555. Section 6.1 of the Act is amended by replacing “section 123.27.1 of the Companies Act (chapter C-38)” by “the first paragraph of section 25 of the Business Corporations Act (2009, chapter 52)”.

MINING COMPANIES ACT

556. Section 2 of the Mining Companies Act (R.S.Q., chapter C-47) is amended by replacing “Part I of the Companies Act (chapter C-38)” by “the Business Corporations Act (2009, chapter 52)”.

CHARTERED ACCOUNTANTS ACT

557. Section 22 of the Chartered Accountants Act (R.S.Q., chapter C-48) is amended by replacing “company law” in subparagraph *d* of the second paragraph by “the law relating to legal persons”.

COOPERATIVES ACT

558. Section 143 of the Cooperatives Act (R.S.Q., chapter C-67.2) is amended by replacing “company” wherever it appears in the third paragraph by “business corporation”.

559. Section 149 of the Act is amended by replacing “company” by “business corporation”.

560. Section 149.3 of the Act is amended by replacing “company” in the second paragraph by “business corporation”.

561. Section 149.4 of the Act is amended by replacing “company” in the second paragraph by “business corporation”.

562. The heading of Division IV of Chapter XXI of Title I of the Act is amended by replacing “COMPANY” by “BUSINESS CORPORATION”.

563. Section 173 of the Act is amended

(1) by replacing “company governed by Part I or IA of the Companies Act (chapter C-38)” in the portion before paragraph 1 by “business corporation governed by the Business Corporations Act (2009, chapter 52)”;

(2) by replacing “company” in paragraph 1 by “business corporation”.

564. Section 174 of the Act is amended by replacing “company” wherever it appears in subparagraph 2 of the second paragraph by “business corporation”.

565. Section 176 of the Act is amended by replacing “company” wherever it appears by “business corporation”.

566. Section 185 of the Act is amended by replacing “company” in the third paragraph by “business corporation”.

567. Section 188 of the Act is amended

(1) by replacing “Part IA” in the second paragraph by “the Business Corporations Act (2009, chapter 52)”;

(2) by inserting “the Business Corporations Act or” after “under” in the third paragraph.

568. Section 224.7 of the Act is amended by replacing “company” in the first paragraph by “business corporation”.

569. Section 225 of the Act is amended by replacing “company” wherever it appears by “business corporation”.

570. Section 225.1 of the Act is amended by replacing “company” wherever it appears by “business corporation”.

571. Section 225.2 of the Act is amended by replacing “company” by “business corporation”.

572. Section 225.3 of the Act is amended by replacing “company” wherever it appears by “business corporation”.

573. Section 225.4 of the Act is amended by replacing “company” by “business corporation”.

574. Section 225.5 of the Act is amended by replacing “company” by “business corporation”.

575. Section 225.6 of the Act is amended by replacing “company” wherever it appears in paragraphs 1 and 2 by “business corporation”.

576. Section 257 of the Act is replaced by the following section:

“257. A cooperative liable to dissolution under section 188 may continue as a business corporation governed by the Business Corporations Act (2009, chapter 52) or as a legal person governed by Part III of the Companies Act (chapter C-38).

To do so, the cooperative must submit a plan of continuance, which must be approved by the Minister and then authorized by its members.”

577. Section 258 of the Act is amended by replacing “company” in subparagraph 6 of the first paragraph and wherever it appears in the second paragraph by “business corporation”.

578. The Act is amended by adding the following sections after section 259:

“259.1. The members must, at a special meeting called for that purpose, adopt a by-law authorizing the continuance of the cooperative as a business corporation governed by the Business Corporations Act (2009, chapter 52) or as a legal person governed by Part III of the Companies Act (chapter C-38).

“259.2. The by-law must be adopted by two-thirds of the votes cast by the members or representatives present at the special meeting.

The by-law must authorize

(1) one of the directors to sign the articles of continuance required under the Business Corporations Act (2009, chapter 52) if the cooperative is to continue as a business corporation governed by that Act; or

(2) no fewer than three directors to sign the application required under Part III of the Companies Act (chapter C-38) if the cooperative is to continue as a legal person governed by that Part.”

579. Section 260 of the Act is amended by replacing “A company governed by Part I or IA of the Companies Act (chapter C-38)” in the first paragraph by “A business corporation governed by the Business Corporations Act (2009, chapter 52)”.

580. Section 261 of the Act is amended by replacing “company” by “business corporation”.

581. Section 263 of the Act is replaced by the following section:

“**263.** The continuance of the business corporation as a cooperative must be authorized by the shareholders, in accordance with section 298 of the Business Corporations Act (2009, chapter 52).

The shareholders may then exercise the same rights as may be exercised by shareholders following the adoption of a special resolution authorizing continuance under the laws of a jurisdiction other than Québec.”

582. Section 264 of the Act is replaced by the following section:

“**264.** The directors may, if so authorized by a special resolution of the shareholders, decide not to proceed with the continuance.”

583. Section 265.1 of the Act is amended

(1) by replacing “company” in paragraph 1 by “business corporation”;

(2) by replacing “company” and “sections 263 and 264” in paragraph 5 by “business corporation” and “section 263” respectively.

584. Section 266 of the Act is amended

(1) by replacing “company” wherever it appears in the first paragraph by “business corporation”;

(2) by replacing “company” in subparagraph 1 of the second paragraph by “business corporation”.

585. Section 268 of the Act is amended by replacing “company” in paragraph 1 by “business corporation”.

586. Section 269 of the Act is amended by replacing “company” by “business corporation”.

587. The Act is amended by inserting the following sections after section 327:

“**327.1.** A company governed by Part I of the Companies Act (chapter C-38) may amalgamate with a cooperative before (*insert the date of coming into force of section 563*) in accordance with the provisions of Division IV of Chapter XXI of Title I of this Act, as they read before that date.

“**327.2.** A company governed by Part I of the Companies Act (chapter C-38) may be converted into a cooperative in order to continue under this Act before (*insert the date of coming into force of section 563*) in accordance with the provisions of Chapter III of Title VII of this Act, as they read before that date.”

588. The Act is amended by replacing “COMPANY” in the headings of Chapters II and III of Title VII by “BUSINESS CORPORATION”.

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

589. Section 480 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) is amended

(1) by inserting “before (*insert the date of coming into force of section 728*) or by a legal person constituted or continued after that date under the Business Corporations Act (2009, chapter 52) and” after “(chapter C-38)” in the first paragraph;

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

“The deposit of articles containing a provision relating to the objects of a legal person referred to in the first paragraph requires the approval of the Authority.”

BUSINESS CONCERNS RECORDS ACT

590. Section 3 of the Business Concerns Records Act (R.S.Q., chapter D-12) is amended

(1) by replacing “company” wherever it appears in paragraph *a* by “legal person”;

(2) by replacing “company or person, as defined by the Securities Act, (chapter V-1)” in paragraph *b* by “natural or legal person, a partnership or an association that is not a legal person” and “company or person” by “person, partnership or association”;

(3) by replacing “company or person” wherever it appears in paragraph *c* by “person, partnership or association”.

MINING DUTIES ACT

591. Section 3 of the Mining Duties Act (R.S.Q., chapter D-15) is amended

(1) by replacing “company” in paragraph *c* by “business corporation”;

(2) by replacing “companies” in paragraph *d* by “business corporations”;

(3) by replacing “company” wherever it appears in paragraph *e* by “business corporation”.

PUBLIC OFFICERS ACT

592. Section 21 of the Public Officers Act (R.S.Q., chapter E-6) is amended by replacing “any company constituted as a legal person” in the second paragraph by “any legal person”.

EDUCATION ACT FOR CREE, INUIT AND NASKAPI NATIVE PERSONS

593. Section 617 of the Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14) is amended by replacing “company” wherever it appears in the third paragraph by “business corporation”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

594. Schedule IV to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by replacing paragraph 7 by the following paragraph:

“(7) section 485 of the Business Corporations Act (2009, chapter 52);”.

WINDING-UP ACT

595. Section 1 of the Winding-up Act (R.S.Q., chapter L-4) is amended by adding the following paragraph after the first paragraph:

“This Act does not apply to a business corporation to which the Business Corporations Act (2009, chapter 52) applies.”

ACT RESPECTING THE MARKETING OF AGRICULTURAL, FOOD AND FISH PRODUCTS

596. Section 59 of the Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1) is amended by replacing “company” in the second paragraph by “corporation”.

PRESS ACT

597. Section 10 of the Press Act (R.S.Q., chapter P-19) is amended by replacing “companies” in subparagraph *c* of the first paragraph by “legal persons”.

ACT RESPECTING THE LEGAL PUBLICITY OF SOLE PROPRIETORSHIPS, PARTNERSHIPS AND LEGAL PERSONS

598. Section 2 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) is amended by adding “, unless it is continued under the laws of a jurisdiction other than Québec and no circumstance described in subparagraph 5 applies to it” at the end of subparagraph 4 of the first paragraph.

599. The Act is amended by inserting the following section after section 2:

“**2.1.** Except for the purposes of the second paragraph of section 19, “legal person constituted in Québec” includes a legal person constituted under the laws of a jurisdiction other than Québec that is continued under the Business Corporations Act (2009, chapter 52).”

600. Section 9 of the Act is amended by adding the following paragraph at the end:

“If the original of the constituting act is unavailable, the enterprise registrar shall deposit a certified copy in the register.”

601. Section 10 of the Act is amended by adding “or, if all powers have been withdrawn from the board of directors by a unanimous shareholder agreement under the Business Corporations Act (2009, chapter 52), the name and domicile of the shareholders or third persons who have assumed those powers” at the end of subparagraph 2 of the second paragraph.

602. Section 12 of the Act is amended

(1) by inserting “, province or territory” after “State” in paragraphs 1 and 2;

(2) by adding the following paragraph after paragraph 4:

“(5) a statement as to the existence or not of a unanimous shareholder agreement that restricts, in whole or in part, the powers of the directors under the Business Corporations Act (2009, chapter 52).”

603. Sections 15 and 16 of the Act are repealed.

604. Section 17 of the Act is replaced by the following section:

“**17.** A declaration of registration must

- (1) be filed in the form prescribed by the Minister;
- (2) be signed by the registrant or the registrant’s representative;
- (3) be sent in the manner determined by the Minister; and
- (4) be presented with the fees prescribed by government regulation.”

605. Section 18 of the Act is amended by replacing “either section 15 or 17” in subparagraph 3 of the first paragraph by “any of paragraphs 1, 2 and 4 of section 17”.

606. Section 19 of the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) is not filed in the form determined by the Minister.”

607. Section 21 of the Act is amended

- (1) by inserting “the date of registration and” after “register” in the first paragraph;
- (2) by striking out the second paragraph.

608. Section 22 of the Act is replaced by the following section:

“**22.** The enterprise registrar shall deposit the declaration of registration in the register.”

609. Section 23 of the Act is replaced by the following section:

“**23.** When registration is effected upon the deposit of a legal person’s constituting act in the register, the legal person shall file with the enterprise registrar an initial declaration in the form and with the content prescribed for a declaration of registration.”

610. Section 23.1 of the Act is amended, in the first paragraph,

- (1) by replacing subparagraphs 1 and 2 by the following subparagraphs:

“(1) be signed by the registrant, the registrant’s representative or, if it is filed with the constituting act, one of the founders;

“(2) be sent in the manner determined by the Minister; and”;

(2) by adding “unless it is filed with the constituting act” at the end of subparagraph 3.

611. Section 24 of the Act is amended by replacing subparagraphs 3 and 4 of the first paragraph by the following subparagraphs:

“(3) is not filed in the form and with the content prescribed for a declaration of registration;

“(4) is not in conformity with subparagraph 1 of the first paragraph of section 23.1; or”.

612. Section 26.1 of the Act is replaced by the following section:

“26.1. A registrant who must file a fiscal return with the Minister under section 1000 of the Taxation Act (chapter I-3) or, in the case of a natural person operating a sole proprietorship, who would be required to file such a return if tax were payable by the person under Part I of that Act, may, during the filing period for an annual declaration, declare, in the registrant’s fiscal return, whether or not the information in the register concerning the registrant and referred to in sections 10 and 12 is up to date.

If the registrant declares that the information is up to date, the enterprise registrar shall enter in the statement of information that the registrant has satisfied the annual updating obligation for the current year.

If the registrant declares that the information is not up to date, the registrant shall file an annual declaration in accordance with section 26.”

613. Section 28 of the Act is amended by striking out the second paragraph.

614. Section 30 of the Act, amended by section 52 of chapter 38 of the statutes of 2006, is again amended by striking out “in a single copy” in the first paragraph.

615. Section 30.1 of the Act is amended

(1) by replacing “regulation” in the first paragraph by “the Minister”;

(2) by striking out the second paragraph.

616. Section 31 of the Act, amended by section 53 of chapter 38 of the statutes of 2006, is again amended

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

“(3) is not filed in the form and with the content prescribed for a declaration of registration;

“(4) is not signed by the registrant or the registrant’s representative; or”;

(2) by striking out “, or, in the case of a document filed by a registrant and transferred under section 72.1, if it does not indicate the number of the reference document sent previously by the Minister” in the second paragraph.

617. Section 33 of the Act is amended by striking out “, 72.1” in the first paragraph.

618. Section 34 of the Act is amended

(1) by adding “or, if all powers have been withdrawn from the board of directors by a unanimous shareholder agreement under the Business Corporations Act (2009, chapter 52), the name and domicile of the shareholders or third persons who have assumed those powers” at the end of paragraph 6;

(2) by adding the following paragraph after paragraph 14:

“(15) a statement as to the existence or not of a unanimous shareholder agreement that restricts, in whole or in part, the powers of the directors under the Business Corporations Act.”

619. Section 35 of the Act is amended by replacing “simplified amalgamation with the meaning of section 123.129 or 123.130 of the Companies Act (chapter C-38)” by “short-form amalgamation within the meaning of the Business Corporations Act (2009, chapter 52)”.

620. Section 37 of the Act is amended by replacing the second paragraph by the following paragraph:

“A legal person is exempted from filing such a declaration, if notice to that effect for the purposes of another Act has been sent to the enterprise registrar.”

621. Section 39 of the Act is amended by striking out the second paragraph.

622. Section 41 of the Act is amended

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

“(1) be filed in the form prescribed by the Minister;”;

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

“(3) be signed by the registrant or the registrant’s representative; and

“(4) be sent in the manner determined by the Minister.”;

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

“Likewise, a document transferred under section 72 or 73 must be drawn up in accordance with the specifications set out in subparagraphs 1 to 3 of the first paragraph.”

623. Section 41.1 of the Act is repealed.

624. Section 42 of the Act is amended

(1) by replacing “the provisions” in subparagraph 3 of the first paragraph by “any of paragraphs 1 to 3”;

(2) by replacing “, paragraph 2 of section 41 or section 41.1” in the second paragraph by “or with paragraph 2 of section 41”.

625. Section 43 of the Act is amended, in the first paragraph,

(1) by striking out “a copy of”;

(2) by replacing “and return the second copy to the registrant; in the case of a document referred to in section 40, the enterprise registrar shall deposit it” by “or the document referred to in section 40”.

626. Section 47 of the Act, amended by section 57 of chapter 38 of the statutes of 2006, is again amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) be filed in the form determined by the Minister;

“(2) be signed by the registrant or the registrant’s representative;

“(2.1) be sent in the manner determined by the Minister;”.

627. Section 49 of the Act is amended by striking out “a copy of” and “, and return the second copy to the registrant whose registration is struck off”.

628. Section 53 of the Act is amended by adding the following paragraph:

“If the legal person is dissolved under the Business Corporations Act (2009, chapter 52), the enterprise registrar shall, *ex officio*, strike off the legal person’s registration upon deposit of the certificate of dissolution or of

the judgment ordering the dissolution. However, if the judgment also orders the liquidation of the legal person, the enterprise registrar shall strike off the registration upon deposit of the certificate of dissolution.”

629. The heading of Chapter IV.1 of the Act is replaced by the following heading:

“SENDING OF DOCUMENTS”.

630. Section 57.1 of the Act is repealed.

631. The Act is amended by inserting the following after section 57.1:

“DIVISION I

“GENERAL PROVISIONS

“**57.1.0.1.** Except to the extent provided by law, the form of declarations and other documents required to be filed with or transferred to the enterprise registrar and the manner in which they are to be sent are determined by the Minister according to the medium or technology used.

“**57.1.0.2.** If a document is required by law to be attached to or filed with another, and they are sent separately, the enterprise registrar is deemed to have received the documents when the last is received.

“**57.1.0.3.** The form of the documents required by law to be drawn up by the registrar and the manner in which they are to be sent are determined by the Minister.

“DIVISION II

“TECHNOLOGY-BASED DOCUMENTS

“**57.1.0.4.** Signature requirements for technology-based documents filed with the enterprise registrar, including what may stand in lieu of a signature, are determined by the Minister.

“**57.1.0.5.** A person who verifies by any reasonable means the identity of a person required to file and sign a document under this Act and sends the document to the registrar using a technology-based medium is presumed to be authorized to draw up, sign and send that document in the other person’s name.

If a representative of the person required to sign a document entrusts the sending of the document to a third person in the circumstances described in the first paragraph, it is the responsibility of the representative to verify the person’s identity under that paragraph.

“57.1.0.6. The Minister may require of an intermediary who has regular dealings with the enterprise registrar that a document required to be filed under this Act be sent using a specific medium or a specific method of transmission, according to the terms determined by the Minister.

“Intermediary” means a person or group of persons engaged in the business of acting on behalf of others to draw up or send documents relating to legal persons or to be deposited in the register.

“57.1.0.7. The time as of which a technology-based document is considered received by the enterprise registrar is determined by the Minister, according to the medium and the method of transmission used.

“DIVISION III

“WAIVER OF THE FILING OF DOCUMENTS”.

632. Section 61 of the Act is amended by striking out “, 72.1”.

633. Section 62 of the Act is amended

(1) by striking out “, 72.1” in the first paragraph;

(2) by adding “or, if all powers have been withdrawn from the board of directors by a unanimous shareholder agreement under the Business Corporations Act (2009, chapter 52), the name and domicile of the shareholders or third persons who have assumed those powers” at the end of subparagraph 6 of the second paragraph;

(3) by inserting “, province or territory” after “State” in subparagraphs 14 and 15 of the second paragraph.

634. Section 63 of the Act is amended by striking out “in as many copies as he considers necessary” in the second paragraph.

635. Section 64 of the Act is amended by replacing “support media he determines” by “media and technologies the registrar determines”.

636. Section 70 of the Act is amended

(1) by replacing “section 53” by “the first paragraph of section 53, a notice of liquidation under the Business Corporations Act (2009, chapter 52)”;

(2) by striking out “, 72.1”.

637. Section 72.1 of the Act is repealed.

638. Section 74 of the Act is amended by replacing the second paragraph by the following paragraph:

“The register may be consulted at the locations and during the hours determined by the Minister. It may also be consulted by remote access.”

639. Section 82 of the Act is amended

(1) by striking out “, 72.1” in the first paragraph;

(2) by adding “or, if all powers have been withdrawn from the board of directors by a unanimous shareholder agreement under the Business Corporations Act (2009, chapter 52), the name and domicile of the shareholders or third persons who have assumed those powers” at the end of subparagraph 6 of the second paragraph;

(3) by inserting “, province or territory” after “State” in subparagraphs 13 and 14 of the second paragraph.

640. Section 83 of the Act is amended by replacing “the law or with the regulations” in the first paragraph by “this Act”.

641. Section 84 of the Act is amended

(1) by replacing “section 53” by “the first paragraph of section 53, a notice of liquidation under the Business Corporations Act (2009, chapter 52)”;

(2) by striking out “, 72.1”.

642. Section 87 of the Act is amended by striking out “, be signed” in the first paragraph.

643. Section 97 of the Act is amended by striking out subparagraph 5 of the first paragraph.

644. Section 98 of the Act, amended by section 79 of chapter 38 of the statutes of 2006, is again amended by replacing “offices of” in subparagraph 8 of the first paragraph by “offices designated by”.

645. Section 102.1 of the Act is replaced by the following section:

“**102.1.** A registrant or a person referred to in section 5 who makes a declaration under section 26.1 that the registrant or person knows to be false or misleading is guilty of an offence.”

646. Section 109 of the Act is amended by inserting “, 102.1” after “102” in the first paragraph.

**ACT RESPECTING THE LAND REGIME IN THE JAMES BAY AND
NEW QUÉBEC TERRITORIES**

647. Section 32 of the Act respecting the land regime in the James Bay and New Québec territories (R.S.Q., chapter R-13.1) is amended by replacing “public bodies, legal persons and companies” by “public bodies and legal persons established in the public interest”.

648. Section 123 of the Act is amended by replacing “public bodies, legal persons and companies” by “public bodies and legal persons established in the public interest”.

649. Section 191.16 of the Act is amended by replacing “public bodies, legal persons and companies” by “public bodies and legal persons established in the public interest”.

ACT RESPECTING THE ENTERPRISE REGISTRAR

650. Schedule I to the Act respecting the enterprise registrar (R.S.Q., chapter R-17.1) is amended by inserting “Business Corporations Act (2009, chapter 52)” in alphabetical order.

ACT RESPECTING FARMERS’ AND DAIRYMEN’S ASSOCIATIONS

651. Section 3.1 of the Act respecting farmers’ and dairymen’s associations (R.S.Q., chapter S-23) is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” by “section 16 of the Business Corporations Act (2009, chapter 52)”.

652. Section 3.2 of the Act is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” by “section 16 of the Business Corporations Act (2009, chapter 52)”.

653. Section 5.4 of the Act is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” in the second paragraph by “section 16 of the Business Corporations Act (2009, chapter 52)”.

**ACT RESPECTING MIXED ENTERPRISE COMPANIES IN THE
MUNICIPAL SECTOR**

654. Section 12 of the Act respecting mixed enterprise companies in the municipal sector (R.S.Q., chapter S-25.01) is amended by replacing “Part IA of the Companies Act (chapter C-38)” in the first paragraph by “the Business Corporations Act (2009, chapter 52)”.

655. Section 17 of the Act is amended by replacing “Companies Act (chapter C-38)” in the first paragraph by “Business Corporations Act (2009, chapter 52)”.

656. Section 19 of the Act is amended by replacing “Every by-law of the mixed enterprise company under section 93 of the Companies Act (chapter C-38) and every unanimous shareholders’ agreement under section 123.91 of that Act” by “Any by-law made by a mixed enterprise company to distribute the assets to the shareholders and any unanimous shareholders’ agreement under section 213 of the Business Corporations Act (2009, chapter 52)”.

657. Section 25 of the Act is amended by striking out “, notwithstanding section 123.20 of the Companies Act (chapter C-38),” in the second paragraph.

658. Section 50 of the Act is amended by replacing “sections 123.87 to 123.89 of the Companies Act (chapter C-38)” in the second paragraph by “sections 159 to 161 of the Business Corporations Act (2009, chapter 52)”.

659. Section 55 of the Act is amended by replacing “Notwithstanding the second paragraph of section 123.77 of the Companies Act (chapter C-38), a” by “A”.

660. Section 60 of the Act is amended

(1) by replacing “sections 123.98 to 123.100 of the Companies Act (chapter C-38)” by “section 239 of the Business Corporations Act (2009, chapter 52)”;

(2) by replacing “section 123.97” by “section 231”.

661. Section 61 of the Act is amended by replacing “mentioned in section 98 of the Companies Act (chapter C-38)” in the first paragraph by “specified in sections 226 and 230 of the Business Corporations Act (2009, chapter 52)”.

HORTICULTURAL SOCIETIES ACT

662. Section 2.1 of the Horticultural Societies Act (R.S.Q., chapter S-27) is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” by “section 16 of the Business Corporations Act (2009, chapter 52)”.

663. Section 3 of the Act is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” in the second paragraph by “section 16 of the Business Corporations Act (2009, chapter 52)”.

664. Section 10 of the Act is amended by replacing “section 9.1 of the Companies Act (chapter C-38)” in the second paragraph by “section 16 of the Business Corporations Act (2009, chapter 52)”.

ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

665. Section 5 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) is replaced by the following section:

5. The Business Corporations Act (2009, chapter 52), except Chapter X, Division II of Chapter XII and Chapters XIII, XIV, XVI and XVII, applies to Québec companies, subject to this Act and with the necessary modifications.

However, sections 49, 50 and 123.107 to 123.110 of the Companies Act (chapter C-38) continue to apply to a company, with the necessary modifications.”

666. Section 6 of the Act is amended

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

“**instrument of incorporation**” means the articles and any other instrument of incorporation;”;

(2) by replacing “règlement” in the definition of “dirigeant” in the French text by “règlement intérieur”;

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

“**special resolution**” means a resolution that requires at least two thirds of the votes cast at a shareholders’ meeting by the shareholders entitled to vote on the resolution, or a resolution that requires the signature of all such shareholders;”.

667. Section 11 of the Act is replaced by the following section:

11. From (*insert the date of coming into force of section 728*), no company shall be incorporated in Québec otherwise than under the Business Corporations Act (2009, chapter 52).

The articles of constitution required under that Act may be deposited in the register only if the Minister has authorized the incorporation.”

668. Section 12 of the Act is amended by adding the following paragraph at the end:

“The articles of constitutions, the documents required to be filed with them and the fees prescribed under the Business Corporations Act (2009, chapter 52) must be filed with the application.”

669. Section 16 of the Act is amended

(1) by replacing “the latter to issue letters patent to incorporate” in the first paragraph by “the incorporation of”;

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

“If authorization is given, the Authority sends the articles of constitution, the documents required to be filed with them and the prescribed fees to the enterprise registrar.”

670. Section 17 of the Act is amended by replacing “of the letters patent” by “shown on its certificate of incorporation issued by the enterprise registrar”.

671. The Act is amended by replacing the heading of Chapter III by the following heading:

“AMENDMENT OF ARTICLES”.

672. Section 18 of the Act is replaced by the following section:

“18. No articles of amendment of a Québec company may be sent to the enterprise registrar without the authorization of the Authority. The same applies to articles of consolidation and a request for the cancellation of articles.

The application for authorization must contain the information prescribed by regulation and be filed with the articles or the cancellation request signed by an authorized person, the other documents required to be filed with them and the fees prescribed under the Business Corporations Act (2009, chapter 52). The Authority may request any additional document or information it considers relevant for the examination of the application.

If it considers it advisable, the Authority may authorize articles of amendment, articles of consolidation or a request for the cancellation of the articles to be sent to the enterprise registrar.

However, the Authority may not grant a request for the cancellation of articles of amalgamation or continuance unless it has received prior authorization from the Minister.

In addition, the Authority may request the consolidation of the articles of a company.”

673. Section 19 of the Act is replaced by the following section:

“19. An application for authorization under section 18 must be signed by the person who signed the articles or the cancellation request; it may not be submitted to the Authority unless a notice summarizing the articles or the cancellation request has been sent to the Authority, together with the fees prescribed by regulation. The notice must be sent to the enterprise registrar for deposit in the register, at least one week before the application for authorization is submitted.”

674. Section 20 of the Act is repealed.

675. Section 21 of the Act is amended by inserting “, if so authorized by its shareholders,” after “may”.

676. The Act is amended by inserting the following section after section 21:

“**21.1.** Shareholder authorization to a continuance is given by special resolution.

By that resolution, the shareholders authorize a director or an officer of the company to sign the articles of continuance.”

677. Section 22 of the Act is amended

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

“**22.** The company must prepare articles of continuance, which may be deposited in the register only if the Minister has authorized the continuance.”;

(2) by replacing “The by-law shall indicate” in the second paragraph by “In addition to the provisions that are required to be set out in the articles of constitution of a Québec company, with the exception of the provisions relating to the founders, the articles of continuance must contain”.

678. Section 23 of the Act is repealed.

679. Section 24 of the Act is amended by replacing “of the by-law” by “of the resolution” wherever it appears and by striking out “of sole proprietorships, partnerships and legal persons”.

680. Section 25 of the Act is replaced by the following section:

“**25.** Within six months after the date of deposit of the notice in the register, the company shall send to the Authority the articles of continuance, signed by an authorized director or officer, a certified true copy of the special resolution authorizing the continuance, an application to the Minister for authorization of the continuance and the fees prescribed by regulation.”

681. Section 28 of the Act is amended by striking out the second sentence.

682. Section 29 of the Act is replaced by the following section:

“**29.** If the Minister grants the application, the Authority sends the articles of continuance and the documents required to be filed with them to the enterprise registrar.”

683. Section 30 of the Act is replaced by the following section:

“**30.** The enterprise registrar shall draw up a certificate evidencing the continuance in accordance with section 474 of the Business Corporations Act (2009, chapter 52). The enterprise registrar shall send a copy of the articles and of the certificate of continuance to the Authority.”

684. Section 31 of the Act is replaced by the following section:

“**31.** The company that applied for continuance shall cease to exist on the date appearing on the certificate of continuance.

The company resulting from the continuance shall have the rights and assume the obligations of the company that applied for continuance.”

685. Section 34 of the Act is replaced by the following section:

“**34.** A Québec company may not amalgamate otherwise than with one or more other Québec companies.

The articles of amalgamation required by the Business Corporations Act (2009, chapter 52) may not be deposited in the register unless the Minister has authorized the amalgamation.”

686. Section 36 of the Act is replaced by the following section:

“**36.** The amalgamation agreement shall be submitted for approval to the shareholders of each amalgamating company by its board of directors.

The agreement must be approved by a special resolution of the general meeting of each amalgamating company.”

687. Section 38 of the Act is amended by replacing “of each by-law approving the amalgamation and a joint application for ratification of the amalgamation by the Minister” by “of each resolution approving the amalgamation, a joint application requesting the Minister to authorize the amalgamation, the articles of amalgamation signed by an authorized director or officer of each of the amalgamating companies, any other document required to be filed with them and the fees prescribed under the Business Corporations Act (2009, chapter 52)”.

688. Section 41 of the Act is amended by striking out the second sentence.

689. Section 42 of the Act is repealed.

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

“**43.** If the Minister grants the application, the Authority sends the articles of amalgamation, any other document required to be filed with them and the prescribed fees to the enterprise registrar.”

691. Section 44 of the Act is repealed.

692. Section 47 of the Act is amended by adding the following paragraph at the end:

“The articles of continuance required by the Business Corporations Act (2009, chapter 52) may not be deposited in the register unless the Minister has authorized the continuance.”

693. Section 51 of the Act is amended by replacing “and an application for approval of the continuance by the Minister” by “an application requesting the Minister to authorize the continuance, the articles of continuance signed by an authorized director or officer, any other document required to be filed with them and the fees prescribed under the Business Corporations Act (2009, chapter 52)”.

694. Section 54 of the Act is amended by striking out the second sentence.

695. Section 55 of the Act is replaced by the following section:

“**55.** If the Minister grants the application, the Authority sends the articles of continuance, any other document required to be filed with them and the fees prescribed under the Business Corporations Act (2009, chapter 52) to the enterprise registrar.”

696. Sections 56 to 58 of the Act are repealed.

697. Section 64 of the Act is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) shares issued pursuant to a conversion or a continuance.”

698. Section 85 of the Act is amended by replacing “règlement” in the second paragraph in the French text by “règlement intérieur”.

699. Section 88 of the Act is amended by replacing “internal by-laws” by “by-laws”.

700. Section 101 of the Act is amended by replacing “in accordance with paragraph 3 of section 89 of the Companies Act (chapter C-38)” in the first paragraph by “or, if it is not, in accordance with section 145 of the Business Corporations Act (2009, chapter 52)”.

701. Section 104 of the Act is amended

(1) by replacing “a by-law approved by at least two-thirds of the votes of the shareholders at a meeting called” in the portion of the first paragraph before subparagraph 1 by “a special resolution passed”;

(2) by inserting “, exchange” after “purchase” in subparagraph 7 of the first paragraph;

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

“(7.1) to split, consolidate or convert shares;”;

(4) by replacing subparagraph 9 of the first paragraph by the following subparagraph:

“(9) to make, amend or repeal by-laws; and”;

(5) by replacing “by a by-law approved by at least two-thirds of the votes of the shareholders at a meeting called” in the second paragraph by “if a special resolution has been passed”.

702. Section 105 of the Act is amended by replacing “Every Québec company shall fix by by-law” and “the by-law is adopted” by “The shareholders of a Québec company shall pass a special resolution to fix” and “the resolution is passed”, respectively.

703. Section 106 of the Act is repealed.

704. Section 155 of the Act is amended

(1) by replacing “at least 2/3 of the votes given by the shareholders” in paragraph 1 by “special resolution”;

(2) by replacing “register of sole proprietorships, partnerships and legal persons” in paragraph 3.1 by “register”.

705. Section 222 of the Act is amended by replacing “ses règlements” in paragraph 6 in the French text by “son règlement intérieur”.

706. Section 234 of the Act is replaced by the following section:

“**234.** If a company fails to change its name within the prescribed time, the Authority asks the enterprise registrar to replace its name with another name or a designating number if it is a Québec company. In the case of an extra-provincial company, the Authority may suspend or revoke its licence.

On assigning a designating number or a new name to a Québec company, the enterprise registrar draws up a certificate evidencing the change and deposits it in the register. The enterprise registrar sends a duplicate of the certificate to the company or its representative. A copy of the certificate is sent to the Authority.

The change takes effect as of the date shown on the certificate.”

707. Section 351 of the Act is amended by replacing “, issuance of letters patent or supplementary letters patent and” in paragraph 1 by “the deposit and examination of articles and the issuance of certificates”.

708. The Act is amended

(1) by replacing “register of sole proprietorships, partnerships and legal persons” wherever it appears in sections 13, 37, 50, 97, 163, 169.1, 169.2 and 236 by “register”;

(2) by replacing “les règlements de la société” in the second paragraph of section 108 and paragraph 5 of section 287 in the French text by “le règlement intérieur de la société”.

ACT RESPECTING QUÉBEC BUSINESS INVESTMENT COMPANIES

709. Section 1 of the Act respecting Québec business investment companies (R.S.Q., chapter S-29.1) is amended by adding the following sentence at the end of the first paragraph: “It also applies to any investment company constituted under the Business Corporations Act (2009, chapter 52) and registered as such with Investissement Québec.”

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

710. Section 20 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended by replacing “legally constituted company” in the second paragraph of subparagraph 4 of the first paragraph by “legally constituted business corporation”, and by replacing “such company”, “that company” and “such corporation” in that paragraph by “the business corporation”.

711. Section 190 of the Act is amended by replacing “public utility company” and “such company” by “public utility” and “the public utility”, respectively.

712. Section 245 of the Act is amended by replacing “legally constituted company” in the second paragraph of paragraph 1 by “legally constituted business corporation”, and by replacing “such company” wherever it appears in that paragraph by “the business corporation”.

ACT TO AMEND THE ACT RESPECTING INSURANCE AND OTHER LEGISLATIVE PROVISIONS

713. Section 39 of the Act to amend the Act respecting insurance and other legislative provisions (2002, chapter 70) is amended by replacing “98.2 to 98.12” in the second paragraph of proposed section 88.1 of the Act respecting insurance by “194 to 206 of the Business Corporations Act (2009, chapter 52)”.

OTHER AMENDING PROVISIONS

714. The word “company” wherever it appears in the following provisions is replaced by “business corporation”:

(1) section 10 of the Act respecting the acquisition of farm land by non-residents (R.S.Q., chapter A-4.1);

(2) paragraph 2 of section 305 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2);

(3) the first paragraph of section 13 of the Family Housing Act (R.S.Q., chapter H-1);

(4) paragraph 1 of section 1 of the Municipal Aid Prohibition Act (R.S.Q., chapter I-15); and

(5) paragraph *b* of section 10 of the Act respecting the James Bay Native Development Corporation (R.S.Q., chapter S-9.1).

CHAPTER XXIV

TRANSITIONAL AND FINAL PROVISIONS

715. A company constituted, continued or resulting from an amalgamation under Part I of the Companies Act (R.S.Q., chapter C-38) must, before (*insert the date that is five years after the date of coming into force of section 728*), send articles of continuance to the enterprise registrar in accordance with this Act. Otherwise, it is dissolved as of that date.

In the case of an insurance company within the meaning of that expression in the Act respecting insurance (R.S.Q., chapter A-32) or a trust company or a savings company within the meaning of those expressions in the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) to which Part I of the Companies Act applies, the articles of continuance must be sent to the enterprise registrar before (*insert the date that is two years after the date of coming into force of section 728*). Otherwise, this Act, except Chapter X, Division II of Chapter XII and Chapters XIII, XIV, XVI and XVII, is deemed to apply to the company as of that date, with the necessary modifications and subject to the Act respecting insurance.

Chapter XVIII applies to all companies governed by this section. In addition, sections 123.132 and 123.133 of the Companies Act apply to the continuance of those companies as business corporations.

716. A company constituted, continued or resulting from an amalgamation under Part IA of the Companies Act becomes, on (*insert the date of coming into force of section 728*), a business corporation governed by this Act.

The same applies to an insurance company within the meaning of that expression in the Act respecting insurance to which Part IA of the Companies Act applies.

717. The liquidation or the dissolution of a company to which Part I or IA of the Companies Act applies, begun before (*insert the date of coming into force of section 728*) under the Act that was applicable to it at that time, is continued in accordance with that Act.

718. A share issued before (*insert the date of coming into force of section 728*) by a company constituted, continued or resulting from an amalgamation under Part I or IA of the Companies Act for which a certificate was not issued is deemed, for the purposes of a transfer, to be a certificated share, unless it has been converted into an uncertificated share under the third paragraph of section 61. The issuing company must, at the shareholder's request, issue a certificate for the share in accordance with section 63.

719. A person who holds a bearer certificate issued by a company to which Part I or IA of the Companies Act applies may request that the company replace the bearer certificate by a certificate in registered form; in such a case, the company must issue a certificate in registered form in accordance with section 63.

720. A corporation which, on (*insert the date of coming into force of section 86*), holds shares of a legal person who controls the corporation's parent legal person must cease to hold the shares within five years after that date. Otherwise, it may not, at the expiry of that period, exercise the voting rights attached to those shares, and any act in contravention of section 86 is null.

721. An intelligible and legible reference on a share certificate issued before (*insert the date of coming into force of section 728*) to the existence of a restriction on the transfer of shares is considered to be noted conspicuously on the certificate in accordance with section 37 of the Act respecting the transfer of securities and the establishment of security entitlements (2008, chapter 20).

722. A reference, in the articles of a company to which Part I or IA of the Companies Act applies that becomes subject to this Act, to the judicial district in which the company's head office is established is deemed not written.

723. Section 21 does not apply to a company to which Part I or IA of the Companies Act applies which, as of (*insert the date preceding the date of coming into force of section 21*), uses a name other than its own in accordance with that Act.

724. A company that becomes a corporation to which this Act applies may fulfill the requirements of section 215 by declaring the existence of a unanimous shareholder agreement to the enterprise registrar when filing its first annual declaration after (*insert the date of coming into force of section 215*).

725. A regulation made by the Government under section 23 or 123.169 of the Companies Act continues to apply until it is repealed or replaced by a regulation made by the Government under section 488 or 489 of this Act or until procedures or directives to the same effect are established by the Minister of Revenue in accordance with this Act.

Moreover, despite being repealed or replaced by a new regulation made by the Government or by procedures or directives established by the Minister of Revenue in accordance with this Act, a regulation made under the Companies Act for the purposes of Parts I and IA of that Act retains its effects insofar as the regulation is necessary for the purposes of Parts II and III of that Act. Such a regulation also retains its effects until (*insert the date that is five years after the date of coming into force of section 728*) in respect of any company constituted, continued or resulting from an amalgamation under Part I before (*insert the date of coming into force of section 728*).

726. Any by-law sanctioned in accordance with section 77 of the Companies Act or adopted in accordance with section 92 of that Act is deemed to be a by-law approved in accordance with this Act.

727. The Government may, by a regulation made within one year after the date of coming into force of this section, enact any other transitional measure necessary for the carrying out of this Act.

Such a regulation is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1).

728. This Act replaces Parts I and IA of the Companies Act, comprising sections 1 to 123.172.

However, Parts I and IA of that Act continue to have effect insofar as they are necessary for the purposes of Parts II and III of that Act or for the purposes of any other Act that provides for their application.

Likewise, Part I of that Act continues to have effect until (*insert the date that is five years after the date of coming into force of this section*) in respect of any company constituted, continued or resulting from an amalgamation under Part I of that Act before (*insert the date of coming into force of this section*).

729. The provisions of this Act come into force on the date or dates to be set by the Government.

TABLE OF CONTENTS

	SECTIONS
CHAPTER I	SCOPE AND INTERPRETATION 1-2
CHAPTER II	CONSTITUTION AND ORGANIZATION
DIVISION I	CONSTITUTION 3-10
DIVISION II	ORGANIZATION MEETING 11
CHAPTER III	PRESUMPTIONS 12-15
CHAPTER IV	NAME, HEAD OFFICE, RECORDS AND DOCUMENTS
DIVISION I	NAME 16-28
DIVISION II	HEAD OFFICE 29-30
DIVISION III	RECORDS AND DOCUMENTS
	§1. — <i>General provisions</i> 31-39
	§2. — <i>Provisions specific to certain corporations</i> 40-42
CHAPTER V	FINANCE
DIVISION I	SHARE CAPITAL
	§1. — <i>General provisions</i> 43-51
	§2. — <i>Issue of shares</i> 52-60
	§3. — <i>Certificated or uncertificated shares</i> 61-67
	§4. — <i>Issued and paid-up share capital account</i> 68-74
	§5. — <i>Unpaid shares</i> 75-80
	§6. — <i>Transfer of shares</i> 81-84
	§7. — <i>Modification of share capital</i>
	I. — Acquisition of shares 85-89
	II. — Splitting, consolidation and conversion of shares 90-92
DIVISION II	MAINTENANCE OF SHARE CAPITAL
	§1. — <i>Acquisition of shares</i> 93-99
	§2. — <i>Increase and reduction of share capital</i> 100-102
	§3. — <i>Declaration and payment of dividends</i> 103-105
CHAPTER VI	DIRECTORS AND OFFICERS
DIVISION I	BOARD OF DIRECTORS 106-111
DIVISION II	FUNCTIONS AND POWERS OF BOARD OF DIRECTORS 112-118

DIVISION III	DUTIES OF DIRECTORS AND OFFICERS	
	§1. — <i>General provisions</i>	119-120
	§2. — <i>Good faith reliance</i>	121
	§3. — <i>Disclosure of interest</i>	122-133
DIVISION IV	MEETINGS OF BOARD OF DIRECTORS	134-141
DIVISION V	CESSATION OF OFFICE AND VACANCY ON BOARD OF DIRECTORS	142-153
DIVISION VI	LIABILITY OF DIRECTORS	
	§1. — <i>Unpaid wages of employees</i>	154
	§2. — <i>Prohibited acts</i>	155-157
	§3. — <i>Relief from liability</i>	158
DIVISION VII	INDEMNIFICATION AND LIABILITY INSURANCE	159-162
CHAPTER VII	SHAREHOLDERS	
DIVISION I	ANNUAL SHAREHOLDERS MEETING	
	§1. — <i>Calling of meeting</i>	163-169
	§2. — <i>Proxies</i>	170-173
	§3. — <i>Conduct of meeting</i>	174-190
	§4. — <i>Voting by class</i>	191-192
	§5. — <i>Powers of the court</i>	193
	§6. — <i>Shareholder proposals</i>	194-206
DIVISION II	SPECIAL SHAREHOLDERS MEETING	207-212
DIVISION III	UNANIMOUS SHAREHOLDER AGREEMENT	213-220
DIVISION IV	PROTECTION AGAINST SQUEEZE-OUT TRANSACTIONS	221-223
DIVISION V	LIABILITY OF SHAREHOLDERS	224
CHAPTER VIII	FINANCIAL STATEMENTS AND AUDITOR	
DIVISION I	FINANCIAL STATEMENTS	225-230
DIVISION II	AUDITOR	231-239
CHAPTER IX	AMENDMENT, CORRECTION, CONSOLIDATION AND CANCELLATION OF ARTICLES	
DIVISION I	AMENDMENT OF ARTICLES	240-245
DIVISION II	CORRECTION OF ARTICLES	
	§1. — <i>General provisions</i>	246-250
	§2. — <i>Correction of articles on initiative of board of directors</i>	251-256

	§3. — <i>Correction of obvious error at request of representative of corporation</i>	257-260
DIVISION III	CONSOLIDATION OF ARTICLES	261-264
DIVISION IV	CANCELLATION OF ARTICLES	265-270
CHAPTER X	ALIENATION AFFECTING SIGNIFICANT BUSINESS ACTIVITY	271-275
CHAPTER XI	AMALGAMATION	
DIVISION I	GENERAL PROVISIONS	276
DIVISION II	LONG-FORM AMALGAMATION	277-280
DIVISION III	SHORT-FORM AMALGAMATION	281-282
DIVISION IV	ARTICLES OF AMALGAMATION	283-286
DIVISION V	LIABILITY FOR DEBTS	287
CHAPTER XII	CONTINUANCE	
DIVISION I	CONTINUANCE UNDER THIS ACT	288-296
DIVISION II	CONTINUANCE UNDER THE LAWS OF A JURISDICTION OTHER THAN QUÉBEC	297-303
CHAPTER XIII	DISSOLUTION, LIQUIDATION AND REVIVAL	
DIVISION I	DISSOLUTION	
	§1. — <i>General provisions</i>	304-307
	§2. — <i>Dissolution of corporation by consent of shareholders</i>	308-311
	§3. — <i>Dissolution of corporation by filing of declaration of sole shareholder</i>	312-315
	§4. — <i>Dissolution of corporation by consent of board of directors</i>	316
	§5. — <i>Declaration of dissolution</i>	317-322
DIVISION II	LIQUIDATION	
	§1. — <i>General provisions</i>	323-324
	§2. — <i>Appointment, removal and replacement of liquidator</i>	325-333
	§3. — <i>Conduct of a liquidation</i>	
	I. — <i>General provisions</i>	334-336
	II. — <i>Recovery of claims and performance of obligations</i>	337-338
	III. — <i>Final account</i>	339-340
	IV. — <i>Distribution proposal and distribution of remaining property</i>	341-346
	§4. — <i>Closure of liquidation</i>	347-350
	§5. — <i>Liquidation under court supervision</i>	351-354

	§6. — <i>Discontinuation of liquidation</i>	
	I. — Common provisions	355-359
	II. — Withdrawal of shareholder consent	360-362
	III. — Discontinuation of liquidation by court	363-364
DIVISION III	REVIVAL	365-371
CHAPTER XIV	RIGHT TO DEMAND REPURCHASE OF SHARES	
DIVISION I	GENERAL PROVISIONS	
	§1. — <i>Conditions giving rise to right</i>	372-375
	§2. — <i>Conditions for exercise of right and terms of repurchase</i>	
	I. — Prior notices	376-380
	II. — Payment of repurchase price	381
	III. — Increase in repurchase price	382-388
DIVISION II	SPECIAL PROVISIONS FOLLOWING FAILURE TO NOTIFY SHAREHOLDERS	389-392
DIVISION III	SPECIAL PROVISIONS WITH RESPECT TO BENEFICIARY	393-397
CHAPTER XV	COMPELLED ACQUISITION OF SHARES	
DIVISION I	GENERAL CONDITIONS OF ACQUISITION	398-400
DIVISION II	EXERCISE OF RIGHT TO ACQUIRE	401-410
CHAPTER XVI	REORGANIZATION AND ARRANGEMENT	
DIVISION I	REORGANIZATION	411-413
DIVISION II	ARRANGEMENT	414-420
CHAPTER XVII	MONITORING AND CONTROL MECHANISMS	
DIVISION I	INVESTIGATION	421-438
DIVISION II	REMEDIES	
	§1. — <i>Special provisions applicable to exercise of certain remedies</i>	439-444
	§2. — <i>Authorization to act on behalf of a corporation</i>	445-449
	§3. — <i>Rectification of abuse of power or iniquity</i>	450-453
	§4. — <i>Disputed election</i>	454-455
	§5. — <i>Rectification of records</i>	456-457
	§6. — <i>Correction of mistakes</i>	458-459

	§7. — <i>Non-compliance</i>	460
	§8. — <i>Dissolution, cancellation of articles and judicial liquidation</i>	461-467
CHAPTER XVIII	DOCUMENTS RECEIVED OR DRAWN UP BY ENTERPRISE REGISTRAR	
DIVISION I	GENERAL PROVISIONS	468-478
DIVISION II	TECHNOLOGY-BASED DOCUMENTS	479-482
DIVISION III	CORRECTION OF DOCUMENTS	483-484
CHAPTER XIX	CONTESTATION OF DECISION BEFORE ADMINISTRATIVE TRIBUNAL OF QUÉBEC	485-487
CHAPTER XX	REGULATORY POWERS	488-489
CHAPTER XXI	PENAL PROVISIONS	490-493
CHAPTER XXII	MISCELLANEOUS PROVISIONS	494-496
CHAPTER XXIII	AMENDING PROVISIONS	497-714
CHAPTER XXIV	TRANSITIONAL AND FINAL PROVISIONS	715-729

2009, chapter 53

AN ACT RESPECTING INFRASTRUCTURE QUÉBEC

Bill 65

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

Introduced 21 October 2009

Passed in principle 3 November 2009

Passed 25 November 2009

Assented to 4 December 2009

Coming into force: on the date or dates to be set by the Government, but not later than 31 March 2010

Legislation amended:

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

Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001)

Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

Act respecting contracting by public bodies (2006, chapter 29)

Legislation repealed:

Act respecting the Agence des partenariats public-privé du Québec (R.S.Q., chapter A-7.002)

Explanatory notes

This Act establishes a body under the name “Infrastructure Québec” whose mission it is to contribute, through its advice and expertise, to the planning and carrying out of infrastructure projects by public bodies, to the planning of their maintenance and to the improvement of the quality of services delivered to the public through those projects.

The Act applies to all public infrastructure projects the purpose of which is the construction, maintenance, improvement or demolition of a building, facility or civil engineering structure, including a transport infrastructure, that is considered major by the Government and to which the Government contributes financially, either directly or indirectly.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act confers on Infrastructure Québec the functions currently exercised by the Agence des partenariats public-privé du Québec. Moreover, several of those functions are extended to public infrastructure projects where a different project delivery approach — such as the traditional, management contract or turnkey approach — is used.

The Act provides that a public body planning a major public infrastructure project must work with Infrastructure Québec to prepare a business case that assesses the project's relevance, identifies the options available to meet the need and determines the preferred option and the project delivery approach.

It also provides that, if the public-private partnership or turnkey approach has been chosen as the project delivery approach, the public body must work with Infrastructure Québec so that the latter may coordinate the selection of the enterprise or group of enterprises that will be involved in the project.

Under the Act, a public or municipal body may work with Infrastructure Québec to carry out various operations related to an infrastructure project, whether or not it is considered major.

In addition, the Conseil du trésor may, where warranted by the circumstances, establish mechanisms for the control and follow-up of the management of a public infrastructure project carried out by a public body and entrust their implementation to that body or to Infrastructure Québec.

As well, the Act sets out the organizational and operational rules applicable to Infrastructure Québec.

Lastly, the Act contains transitional provisions and consequential amendments necessary for the establishment of Infrastructure Québec and the transfer of the personnel and the rights, property and records of the Agence des partenariats public-privé du Québec.



Chapter 53

AN ACT RESPECTING INFRASTRUCTURE QUÉBEC

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- 1.** A body is established under the name “Infrastructure Québec”.
- 2.** Infrastructure Québec is a legal person and a mandatary of the State.

Its property forms part of the domain of the State, but the execution of its obligations may be levied against its property.

Infrastructure Québec binds none but itself when it acts in its own name.

- 3.** The head office of Infrastructure Québec is located in the territory of Ville de Québec. Notice of the location and any relocation of the head office is published in the *Gazette officielle du Québec*.

CHAPTER II

MISSION, FUNCTIONS AND POWERS

- 4.** The mission of Infrastructure Québec is to contribute, through its advice and expertise, to the planning and carrying out of public infrastructure projects by public bodies in order to obtain quality infrastructures and ensure the optimal management of risks, costs and scheduling, and to take part in the planning of infrastructure maintenance, all of which to ensure the sound management of public funds.

Infrastructure Québec thus contributes to the improvement of the quality of services delivered to the public through the public infrastructure projects in which it is involved.

For the purposes of this Act, a public infrastructure project is a project, considered major by the Government, the purpose of which is the construction, maintenance, improvement or demolition of a building, facility or civil

engineering structure, including a transport infrastructure, and to which the Government contributes financially, either directly or indirectly. A public infrastructure project carried out under a public-private partnership may include the delivery of a public service.

A public infrastructure project is considered a major project if it meets the criteria determined by the Government or if the Government expressly qualifies it as such.

5. In pursuing its mission, Infrastructure Québec

(1) advises the Government on any matter of public infrastructure projects;

(2) provides expert services to public bodies in respect of any public infrastructure project, in particular with regard to identifying the elements to be taken into consideration in assessing project relevance, to identifying the options available to meet the need with due regard for the functional, durable and harmonious nature of the proposed infrastructure, and to determining the preferred option and the project delivery approach;

(3) provides public bodies with strategic, financial and other advice with regard to public infrastructure projects;

(4) participates in the meetings of the committee responsible for the follow-up of public infrastructure projects, including with regard to scheduling and budget control;

(5) operates a documentation centre accessible to all interested persons on matters related to the planning, carrying out and management of public infrastructure projects; for that purpose, Infrastructure Québec collects and analyzes information on similar experiences in Canada and abroad; and

(6) exercises any other function assigned to it by the Government.

6. Possible project delivery approaches include the traditional, management contract, turnkey and public-private partnership approaches.

For the purposes of this Act, under the turnkey approach, an enterprise or group of enterprises is given responsibility for the drawing up of the plans and specifications and the construction of the public infrastructure, while under the public-private partnership approach, a public body brings in a private-sector enterprise as a partner, with or without a financial contribution, to participate in designing, building and operating a public infrastructure.

7. A public body that is a party to a public-private partnership contract may, subject to the conditions it determines, delegate to a partner any function that is required for the carrying out of the contract.

It may authorize the subdelegation of any function subject to the conditions it determines.

A subdelegation under the second paragraph does not exempt the partner from the obligations imposed on the partner under the public-private partnership contract.

8. For the purposes of this Act, public bodies include the entities that are subject to the Act respecting contracting by public bodies (2006, chapter 29), the Agence métropolitaine de transport and any other body, except the National Assembly, designated by the Government.

9. A public body planning a public infrastructure project must work with Infrastructure Québec to prepare a business case that assesses the project's relevance, identifies the options available to meet the need with due regard for the functional, durable and harmonious nature of the proposed infrastructure, and determines the preferred option and the project delivery approach. Infrastructure Québec coordinates the business case preparation process and determines what studies are to be carried out by Infrastructure Québec or the public body.

In addition, if the public-private partnership or turnkey approach has been chosen, the public body must also work with Infrastructure Québec so the latter may coordinate the selection of the enterprise or group of enterprises that will be carrying out the project.

The public body may also work with Infrastructure Québec to follow up and manage the contracts arising from a public infrastructure project and to carry out any other project-related operation they have agreed upon.

A public body planning an infrastructure project that is not considered major may also work with Infrastructure Québec to carry out any operation related to the project.

In addition, if the public body planning a public infrastructure project is a body in the education network or the health and social services network or a body under the responsibility of the Minister of Transport, a request to Infrastructure Québec under any of the first four paragraphs must originate from the Minister responsible for the public body. The Minister must also be involved in the carrying out of the project.

In all cases, the public body remains responsible for the project and retains control over it.

Despite the other provisions of this section, if the public body planning a public infrastructure project comes under section 19 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) and the purpose of the project is not excluded by a government order made under that section, the first four paragraphs of this section apply to the Société immobilière du Québec, which is responsible for the project and retains control over it.

10. A municipal body referred to in the first paragraph of section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) that is planning a public infrastructure project, whether or not the project is considered major, may work with Infrastructure Québec to carry out the operations referred to in section 9 of this Act.

In such a case, the municipal body remains responsible for the project and retains control over it.

11. The Conseil du trésor may, where warranted by the circumstances, establish control and monitoring mechanisms for managing public infrastructure projects of public bodies, particularly in order to ensure that the operations referred to in section 9 are carried out in a rigorous manner.

The Conseil du trésor may entrust Infrastructure Québec or the public body with the implementation of those mechanisms and require that it report back on it. When Infrastructure Québec is given such a mandate by the Conseil du trésor, it may require any relevant documents and information from the public body.

12. Infrastructure Québec issues advisory opinions, attaching any recommendations it may have, on any matter within its purview that is submitted to it by the chair of the Conseil du trésor.

13. Subject to the applicable legislative provisions, Infrastructure Québec may enter into an agreement with a government other than that of Québec, with a department of such a government, with an international organization or with a body of such a government or organization.

Likewise, Infrastructure Québec may, to carry out its mission, enter into an agreement with a person, partnership or body, and participate in joint projects with them.

14. Infrastructure Québec may not, without the Government's authorization,

(1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government;

(2) make a financial commitment in excess of the limits or contrary to the conditions determined by the Government;

(3) acquire, hold or dispose of shares in a legal person or an interest in a partnership in excess of the limits or contrary to the conditions determined by the Government;

(4) acquire or dispose of other assets in excess of the limits or contrary to the conditions determined by the Government; or

(5) accept a gift or legacy to which a charge or condition is attached.

CHAPTER III**ORGANIZATION AND OPERATION**

15. Infrastructure Québec is administered by a board of directors composed of the chief executive officer of Infrastructure Québec and eight other members appointed by the Government, five of whom are from public bodies and three of whom, including an engineer appointed after consultation with the Ordre des ingénieurs du Québec and an architect appointed after consultation with the Ordre des architectes du Québec, are from the private sector.

16. The chief executive officer is appointed by the Government for a term not exceeding five years; the other board members are appointed for a term not exceeding three years.

Despite the expiry of their term, board members remain in office until replaced or reappointed.

17. The chair and vice-chair of the board of directors are designated by the Government from among the members of the board.

18. The positions of chair of the board of directors and chief executive officer may not be held concurrently.

19. The chief executive officer is responsible for the administration and direction of Infrastructure Québec in keeping with its by-laws and policies. The functions of the chief executive officer are exercised on a full-time basis.

The chair calls and presides at meetings of the board of directors, sees to the proper conduct of the board's proceedings and exercises any other functions assigned by the board.

The vice-chair exercises the functions of the chair when the latter is absent or unable to act.

20. A vacancy on the board of directors is filled by the Government in the manner prescribed for the appointment of the member to be replaced.

Non-attendance at a number of board meetings determined by the by-laws of Infrastructure Québec, in the cases and circumstances specified, constitutes a vacancy.

21. The remuneration, employee benefits and other conditions of employment of the chief executive officer are determined by the Government.

The other board members receive no remuneration except in the cases, on the conditions and to the extent that may be determined by the Government. They are entitled, however, to the reimbursement of expenses incurred in the

exercise of their functions in the cases, on the conditions and to the extent determined by the Government.

22. The quorum at meetings of the board of directors is the majority of its members, including the chair or vice-chair of the board.

Decisions of the board are made by a majority vote of the members present. In the case of a tie vote, the person presiding at the meeting has a casting vote.

23. The minutes of the meetings of the board of directors, approved by the board and certified by the chair, the chief executive officer, the secretary or another person authorized by Infrastructure Québec, are authentic. The same applies to documents and copies emanating from Infrastructure Québec or forming part of its records, if they are so certified.

24. An intelligible transcription of a decision or other data stored by Infrastructure Québec in a computer or in any electronic form is a document of Infrastructure Québec and constitutes proof of its contents if it is certified by a person referred to in section 23.

25. A deed, document or writing is binding on and may be attributed to Infrastructure Québec only if it is signed by the chair, the chief executive officer, the vice-chair, the secretary or another personnel member authorized by Infrastructure Québec and, in the latter case, only to the extent determined by the by-laws of Infrastructure Québec.

26. Infrastructure Québec may, by by-law and subject to specified conditions, allow a signature to be affixed by means of an automatic device, an electronic signature to be affixed, or a facsimile of a signature to be engraved, lithographed or printed on specified documents. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person referred to in section 23.

27. Infrastructure Québec may, in its by-laws, determine the mode of operation of the board of directors. It may form an executive committee and any other committee, determine their mode of operation and delegate powers of the board to them.

28. The standards of ethics and professional conduct adopted by Infrastructure Québec for the members of the board of directors in accordance with a regulation made under section 3.0.1 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30) must be published by Infrastructure Québec in its operations report.

29. Infrastructure Québec establishes standards of ethics and professional conduct for its personnel. The standards must include, as a minimum, the requirements prescribed for public servants under the Public Service Act (R.S.Q., chapter F-3.1.1) and must be published by Infrastructure Québec in its operations report.

30. The members of the personnel of Infrastructure Québec are appointed in accordance with the staffing plan established by by-law of Infrastructure Québec.

Subject to the provisions of a collective agreement, the standards and scales of remuneration, employee benefits and other conditions of employment of the members of the personnel are determined by by-law of Infrastructure Québec in accordance with the conditions determined by the Government.

31. Any personnel member of Infrastructure Québec who has a direct or indirect interest in an enterprise causing the personnel member's personal interest to conflict with that of Infrastructure Québec must, on pain of forfeiture of office, disclose the interest in writing to the chief executive officer.

32. The chair of the Conseil du trésor may issue directives concerning the policies and general objectives to be pursued by Infrastructure Québec.

The directives are submitted to the Government for approval. Once approved, they are binding on Infrastructure Québec.

The directives are laid before the National Assembly within 15 days of their approval by the Government or, if the Assembly is not sitting, within 15 days of resumption.

CHAPTER IV

FINANCIAL PROVISIONS

33. The fiscal year of Infrastructure Québec ends on 31 March.

34. The Government may, subject to the conditions it determines,

(1) guarantee payment of the principal and interest on any loan contracted by Infrastructure Québec and guarantee its obligations; and

(2) authorize the Minister of Finance to advance to Infrastructure Québec any amount considered necessary to meet its obligations or pursue its mission.

The sums required for the purposes of this section are taken out of the consolidated revenue fund.

35. Infrastructure Québec may determine a tariff of commissions and professional and other fees for the use of its goods and services.

The tariff must be submitted to the Conseil du trésor for approval.

36. The operations of Infrastructure Québec are funded by the revenue it derives from the commissions and professional and other fees it charges and the other monies it receives.

37. The monies received by Infrastructure Québec must be allocated to the payment of its obligations. Infrastructure Québec retains any surpluses, unless the Government decides otherwise.

38. Each year, Infrastructure Québec submits its budgetary estimates for the following fiscal year to the chair of the Conseil du trésor, in accordance with the form and content and the schedule determined by the chair of the Conseil du trésor.

The estimates must be submitted to the Government for approval.

CHAPTER V

ACCOUNTS AND REPORTS

39. Not later than 31 July each year, Infrastructure Québec files its financial statements and an operations report for the preceding fiscal year with the chair of the Conseil du trésor.

The financial statements and the operations report must contain all the information required by the chair of the Conseil du trésor.

40. The chair of the Conseil du trésor lays the financial statements and operations report of Infrastructure Québec before the National Assembly within 30 days of their receipt or, if the Assembly is not sitting, within 30 days of resumption.

41. Infrastructure Québec formulates a business plan in accordance with the form and content and the schedule determined by the chair of the Conseil du trésor. The plan must be submitted to the Government for approval.

On expiry, the business plan continues to apply until a new plan is approved.

42. The Auditor General audits the books and accounts of Infrastructure Québec each year and whenever so ordered by the Government.

The Auditor General's report must be submitted with the operations report and financial statements of Infrastructure Québec.

The Auditor General may conduct a value-for-money audit without obtaining the prior concurrence provided for in the second paragraph of section 28 of the Auditor General Act (R.S.Q., chapter V-5.01).

43. Infrastructure Québec must communicate to the chair of the Conseil du trésor any information required by the chair of the Conseil du trésor concerning its operations.

CHAPTER VI**AMENDING PROVISIONS****FINANCIAL ADMINISTRATION ACT**

44. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended

- (1) by striking out “Agence des partenariats public-privé du Québec”;
- (2) by inserting “Infrastructure Québec” in alphabetical order.

ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS

45. Section 1.1 of the Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001) is replaced by the following section:

“**1.1.** Section 9 of the Act respecting Infrastructure Québec (2009, chapter 53) applies to a transport infrastructure project carried out under a partnership agreement if the project is a public infrastructure project within the meaning of that Act, except in the cases and subject to the conditions determined by the Government.”

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC SECTORS

46. Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2) is amended

- (1) by striking out “the Agence des partenariats public-privé du Québec”;
- (2) by inserting “Infrastructure Québec” in alphabetical order.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

47. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended, in paragraph 1,

- (1) by striking out “the Agence des partenariats public-privé du Québec”;
- (2) by inserting “Infrastructure Québec” in alphabetical order.

ACT RESPECTING THE PENSION PLAN OF
MANAGEMENT PERSONNEL

48. Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended, in paragraph 1,

- (1) by striking out “the Agence des partenariats public-privé du Québec”;
- (2) by inserting “Infrastructure Québec” in alphabetical order.

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

49. Section 3 of the Act respecting contracting by public bodies (2006, chapter 29) is amended by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) public-private partnership contracts entered into for the purposes of a public infrastructure project carried out under a public-private partnership within the meaning of the Act respecting Infrastructure Québec (2009, chapter 53);”.

50. Section 18 of the Act is amended by replacing “, the principles set out in section 2 of this Act and those set out in the second paragraph of section 4 of the Act respecting the Agence des partenariats public-privé du Québec (2004, chapter 32)” by “and the principles set out in section 2 of this Act”.

CHAPTER VII

REPEALING, TRANSITIONAL AND FINAL PROVISIONS

51. Infrastructure Québec is substituted for the Agence des partenariats public-privé du Québec established under the Act respecting the Agence des partenariats public-privé du Québec (R.S.Q., chapter A-7.002). It acquires the rights and assumes the obligations of that agency.

52. The by-laws of the Agence des partenariats public-privé du Québec in force on (*insert the date preceding the date of coming into force of this section*) are deemed to be by-laws of Infrastructure Québec.

53. The files, records and other documents of the Agence des partenariats public-privé du Québec become files, records and documents of Infrastructure Québec.

54. The current business of the Agence des partenariats public-privé du Québec is continued by Infrastructure Québec.

55. Infrastructure Québec becomes, without continuance of suit, a party to any proceedings to which the Agence des partenariats public-privé du Québec was a party.

56. The chief executive officer of the Agence des partenariats public-privé du Québec in office on *(insert the date preceding the date of coming into force of this section)* continues in office on the same terms, for the unexpired portion of his term, as chief executive officer of Infrastructure Québec.

57. The term of the members of the board of directors of the Agence des partenariats public-privé du Québec, other than the chief executive officer, in office on *(insert the date preceding the date of coming into force of this section)* ends on *(insert the date of coming into force of this section)*.

58. The members of the personnel of the Agence des partenariats public-privé du Québec in office on *(insert the date preceding the date of coming into force of this section)* become, without further formality, members of the personnel of Infrastructure Québec under the same conditions of employment.

59. The standards of ethics and professional conduct established by the Agence des partenariats public-privé du Québec for its personnel are considered to have been adopted by Infrastructure Québec under section 29.

60. Unless the Government decides otherwise, Chapter II applies to public infrastructure projects underway on *(insert the date preceding the date of coming into force of this section)* that meet one of the defining criteria of major projects for the purposes of the Act respecting the Agence des partenariats public-privé du Québec determined by Order in Council 65-2006 (2006, G.O. 2, 1285, French only), regardless of the project delivery approach considered or chosen.

61. The sums required for the purposes of this Act for the fiscal year 2009-2010 are taken out of the consolidated revenue fund to the extent determined by the Government.

62. Not later than *(insert the date that occurs five years after the date of coming into force of this section)* and subsequently every five years, the chair of the Conseil du trésor must report to the Government on the carrying out of this Act and the advisability of maintaining it in force or amending it.

The report is tabled in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

63. The Act respecting the Agence des partenariats public-privé du Québec is repealed, except sections 62 to 67 of that Act, which continue to apply to the employees referred to in section 60 of that Act who are transferred to Infrastructure Québec under section 58.

64. The chair of the Conseil du trésor is responsible for the administration of this Act.

65. The provisions of this Act come into force on the date or dates to be set by the Government, but not later than 31 March 2010.

2009, chapter 54

AN ACT TO AMEND THE ACT TO PROTECT PERSONS WITH REGARD TO ACTIVITIES INVOLVING FIREARMS AND AMENDING THE ACT RESPECTING SAFETY IN SPORTS

Bill 66

Introduced by Mr. Jacques P. Dupuis, Minister of Public Security

Introduced 20 October 2009

Passed in principle 27 October 2009

Passed 2 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended:

Act to protect persons with regard to activities involving firearms and amending the Act respecting safety in sports (2007, chapter 30)

Explanatory notes

This Act provides that persons admitted as members of a shooting club between 31 August 2008 and 1 September 2009 are deemed to be members of the club, even if they have not complied with section 46.42 of the Act respecting safety in sports.

The Act also states that persons who were members of a shooting club on 31 August 2009 have until 1 April 2010 to provide the shooting club operator with an attestation to the effect that they have passed the competency test in the safe practice of the sport of target shooting with restricted firearms or prohibited firearms.



Chapter 54

AN ACT TO AMEND THE ACT TO PROTECT PERSONS WITH REGARD TO ACTIVITIES INVOLVING FIREARMS AND AMENDING THE ACT RESPECTING SAFETY IN SPORTS

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 25 of the Act to protect persons with regard to activities involving firearms and amending the Act respecting safety in sports (2007, chapter 30) is replaced by the following section:

“25. A person who was admitted as a member of a shooting club between 31 August 2008 and 1 September 2009 is deemed to be a member of the club from the date of the person’s admission, even if that person has not complied with section 46.42 of the Act respecting safety in sports enacted by section 14 of this Act.

Members of a shooting club on 31 August 2009 who, at that date, had not provided the operator of the shooting club to which they belong with an attestation to the effect that they had passed the competency test in the safe practice of the sport of target shooting with restricted firearms or prohibited firearms, have until 1 April 2010 to do so.”

2. This Act comes into force on 4 December 2009.

2009, chapter 55

AN ACT TO AMEND THE HIGHWAY SAFETY CODE AS REGARDS DRIVING SCHOOLS

Bill 69

Introduced by Madam Julie Boulet, Minister of Transport

Introduced 11 November 2009

Passed in principle 19 November 2009

Passed 2 December 2009

Assented to 4 December 2009

Coming into force: 17 January 2010

Legislation amended:

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

Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, chapter 40)

Explanatory notes

This Act amends the Highway Safety Code to extend by one year the suspension of the power to recognize new driving schools.

The Act grants the Government the regulatory power to set the minimum and maximum amounts chargeable for a course to drive a passenger vehicle.

The Act also provides that the Société de l'assurance automobile du Québec has jurisdiction over the withdrawal of a driving school's recognition.

Lastly, the Act dissociates, in chapter 40 of the statutes of 2007, the coming into force of certain provisions relating to sanctions applicable to the holder of a driver's licence from the coming into force of the requirement to take a driving course, and associates it instead with the coming into force of provisions relating to the number of demerit points that result in a sanction. It also contains a transitional provision.



Chapter 55

AN ACT TO AMEND THE HIGHWAY SAFETY CODE AS REGARDS DRIVING SCHOOLS

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 62 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended

(1) by replacing “authorize the organizations it designates to certify” by “approve specific bodies to recognize”;

(2) by adding the following paragraph:

“Only the Société may suspend or revoke the recognition of a driving school for non-compliance with the conditions for recognition.”

2. Section 66.1 of the Code, enacted by section 11 of chapter 40 of the statutes of 2007, is amended by adding the following paragraph:

“In addition, the Government may, by regulation, set the maximum and minimum amounts chargeable for a course to drive a passenger vehicle.”

3. Section 660 of the Code is amended

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

“**660.** The power to recognize new driving schools granted to specific bodies approved under section 62 is suspended. The suspension ends one year after the date of coming into force of the requirement established by section 66.1, enacted by section 11 of chapter 40 of the statutes of 2007, to have successfully completed a driving course.”;

(2) by replacing “authorized” in the second paragraph by “approved”.

4. Sections 98 and 99 of the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, chapter 40) are amended by replacing “*section 95*” wherever it appears by “*section 92*”.

5. The first regulation made under the third paragraph of section 66.1 of the Highway Safety Code (R.S.Q., chapter C-24.2), amended by section 2, is not

subject to the publication requirement or the requirement as regards its date of coming into force set out in sections 8 and 17 of the Regulations Act (R.S.Q., chapter R-18.1). It comes into force on the date of its publication in the *Gazette officielle du Québec*.

- 6.** This Act comes into force on 17 January 2010.

2009, chapter 56

AN ACT TO AMEND VARIOUS PENSION PLANS IN THE PUBLIC SECTOR

Bill 70

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

Introduced 10 November 2009

Passed in principle 17 November 2009

Passed 26 November 2009

Assented to 4 December 2009

Coming into force: 4 December 2009, except sections 2, 3, 5, 10 to 19, 22 and 23, which come into force on 1 January 2010

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)

Explanatory notes

This Act amends various Acts establishing pension plans for public sector employees, in particular in response to certain technical recommendations made by the retirement committees. The Act also amends the Pension plan for federal employees transferred to employment with the gouvernement du Québec and empowers the Government to amend that plan to harmonize it with the other public sector pension plans.

In addition, the Act maintains the provisions that override section 15 of the Constitution Act, 1982, found in the Act respecting the Pension Plan of Certain Teachers, the Act respecting the Government and Public Employees Retirement Plan, 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.



Chapter 56

AN ACT TO AMEND VARIOUS PENSION PLANS IN THE PUBLIC SECTOR

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 41.8 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1), amended by section 33 of chapter 25 of the statutes of 2008, is again amended by replacing “this chapter” in paragraph 1 by “Chapter VI.1”.

2. The second paragraph of section 62 of the Act is again enacted and therefore reads as follows:

“The provisions of this Act have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

3. Section 47.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by section 41 of chapter 25 of the statutes of 2008, is amended by replacing “by section 14.1” in the second paragraph by “by the first paragraph of section 14.1”.

4. Section 74 of the Act is amended by replacing the last sentence of the first paragraph by the following sentences: “Following the death of a beneficiary of a pension, the balance of the contributions and of any accrued interest bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) in force on the first day of the month following the death and computed from that date. In addition, for every period during which no benefit was paid, the balance of the contributions and of any accrued interest, established on the first day of the period, bears interest, compounded annually, at the rates determined in Schedule VI to that Act.”

5. Section 36.1.2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), enacted by section 10 of chapter 25 of the statutes of 2008, is amended by replacing “by section 18.1” in the second paragraph by “by the first paragraph of section 18.1”.

6. Section 58 of the Act is amended by replacing the last sentence of the first paragraph by the following sentences: “Following the death of a beneficiary of a pension, the balance of the contributions and of any accrued

interest bears interest, compounded annually, at the rate determined in Schedule VII in force on the first day of the month following the death and computed from that date. In addition, for every period during which no benefit was paid, the balance of the contributions and of any accrued interest, established on the first day of the period, bears interest, compounded annually, at the rates determined in Schedule VI.”

7. Section 59 of the Act is amended

(1) by adding the following sentences at the end of the second paragraph: “The excess amount bears interest, compounded annually, at the rate determined in Schedule VII in force on the first day of the month following the death and computed from that date until the date of the refund. In addition, for every period during which no amount was paid as pension credit, the excess amount, established on the first day of the period, bears interest, compounded annually, at the rates determined in Schedule VI.”;

(2) by striking out the third and fourth paragraphs.

8. Section 91 of the Act is amended by replacing the second paragraph by the following paragraph:

“The pension credit is paid to the pensioner until the first day of the month following the pensioner’s death.”

9. Section 215.17 of the Act is amended by replacing “in sections 164 and 173.1” in the first paragraph by “in section 163 of this Act and section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1)”.

10. The second paragraph of section 223.1 of the Act is again enacted and therefore reads as follows:

“They have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

11. Section 35.1.2 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11), enacted by section 61 of chapter 25 of the statutes of 2008, is amended by replacing “by section 15.1” in the second paragraph by “by the first paragraph of section 15.1”.

12. Section 73 of the Act, amended by section 67 of chapter 25 of the statutes of 2008, is again amended by inserting “the annualized pensionable salary,” after “pensionable salary,” in paragraph 4.3.

13. The second paragraph of section 78.1 of the Act is again enacted and therefore reads as follows:

“Sections 28, 32 and 51 have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

14. Section 62.7 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12), enacted by section 71 of chapter 25 of the statutes of 2008, is amended by replacing “by section 62.1” in the second paragraph by “by the first paragraph of section 62.1”.

15. Section 99.9.4 of the Act is amended by inserting “the annualized pensionable salary,” after “pensionable salary,” in the first paragraph.

16. Section 109 of the Act, amended by section 76 of chapter 25 of the statutes of 2008, is again amended by inserting “the annualized pensionable salary,” after “pensionable salary,” in paragraph 8.1.2.

17. The second paragraph of section 114.1 of the Act is again enacted and therefore reads as follows:

“Sections 56 and 84 have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

18. Section 53.2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), enacted by section 87 of chapter 25 of the statutes of 2008, is amended by replacing “by section 30” in the second paragraph by “by the first paragraph of section 30”.

19. Section 53.6 of the Act, enacted by section 87 of chapter 25 of the statutes of 2008, is amended by replacing “50.2” in the introductory clause by “50.3”.

20. Section 79 of the Act is amended by replacing the last sentence of the first paragraph by the following sentences: “Following the death of a beneficiary of a pension, the balance of the contributions and of any accrued interest bears interest, compounded annually, at the rate determined in Schedule VIII in force on the first day of the month following the death and computed from that date. In addition, for every period during which no amount was paid as pension, the balance of the contributions and of any accrued interest, established on the first day of the period, bears interest, compounded annually, at the rates determined in Schedule VII.”

21. Section 143 of the Act is repealed.

22. Section 196 of the Act, amended by section 159 of chapter 43 of the statutes of 2007 and by section 95 of chapter 25 of the statutes of 2008, is again amended by inserting “the annualized pensionable salary,” after “pensionable salary,” in subparagraph 11 of the first paragraph.

23. The second paragraph of section 211 of the Act is again enacted and therefore reads as follows:

“They have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

24. Section 55.1 of the Pension plan for federal employees transferred to employment with the gouvernement du Québec (Order in Council 430-93 dated 31 March 1993 (1993, G.O. 2, 2389)), enacted by Order in Council 735-96 dated 19 June 1996 (1996, G.O. 2, 2878), is amended by inserting the following paragraph after the first paragraph:

“For the purposes of the first paragraph, despite sections 14.1 and 16 of the provincial Act, the salary paid after 31 December 2007 for which no service is credited is part of the pensionable salary of the last year during which service is credited and which is prior to the year during which the salary is paid.”

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

25. The first amendment to section 3.0.1 of the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services (Order in Council 1842-88 dated 14 December 1988 (1988, G.O. 2, 4149)) enacted after this Act has been assented to may have effect from a date not prior to 1 January 2006.

26. The first order in council amending the Pension plan for federal employees transferred to employment with the gouvernement du Québec (Order in Council 430-93 dated 31 March 1993 (1993, G.O. 2, 2389)) enacted after this Act has been assented to may have effect from a date not prior to 1 January 2008.

27. The listing of the Association québécoise d'établissements de santé et de services sociaux in Schedules I and III to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and in Schedules II and V to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) has effect from 1 June 2005.

28. Section 21 has effect from 1 January 2005.

29. Sections 4, 6, 7 and 20 have effect from 1 June 2005.

30. Section 24 has effect from 1 January 2008.

31. Section 8 has effect from 7 May 2008.

32. This Act comes into force on 4 December 2009, except sections 2, 3, 5, 10 to 19, 22 and 23, which come into force on 1 January 2010.

2009, chapter 57

AN ACT TO PROVIDE FOR MEASURES TO FIGHT CRIME IN THE CONSTRUCTION INDUSTRY

Bill 73

Introduced by Mr. Sam Hamad, Minister of Labour

Introduced 10 November 2009

Passed in principle 17 November 2009

Passed 4 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009, except paragraphs 2 and 3 of section 1, paragraph 1 of section 2 as regards shareholders of the partnership or legal person applying for the issue of a licence, paragraphs 2, 4 and 5 of section 2, section 6 and section 8 insofar as it relates to section 196.2, which come into force on the date of coming into force of the first regulation made after that date under paragraph 8 of section 185 of the Building Act (R.S.Q., chapter B-1.1), as well as section 8 insofar as it relates to section 196.3, and section 16, which come into force on 1 January 2011

Legislation amended:

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

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

Explanatory notes

This Act amends various legislative provisions concerning the conditions that apply to the issue of building contractor and owner-builder licences and the restriction that may be attached to the licences and that prevents the obtention of a public contract. It also amends various penal provisions relating to the construction industry.

The Act provides for additional indictable offences that prevent the issue of a building contractor or owner-builder licence to persons convicted of them. It prohibits the issue of a licence to a wider range of shareholders of the licence applicant than previously determined, if they have been convicted of certain offences. The Act also introduces the obligation for the licence applicant to provide a list of its lenders and a statement of any previous convictions from each lender.

With respect to licences containing a restriction preventing the obtention of a public contract, the Act broadens the notion of public contract, in particular by adding certain bodies, such as state-owned enterprises and universities, that may be party to such contracts. The Act also abolishes the

(Cont'd on next page)

Explanatory notes (Cont'd)

requirement for municipalities to receive a government grant for a construction project in order for a contract related to that project to be considered a public contract. The Act also provides that a conviction under certain laws will result in a restriction on a licence preventing the holder from obtaining a public contract.

In addition, the Act increases the amount of certain fines, in particular with respect to false statements for the purpose of obtaining a licence, failure to respect the conditions attached to acting in the capacity of job-site steward, offers of an advantage by an employer to a union representative in the performance of his or her functions, the acceptance of such an advantage by a representative, the refusal to furnish the Commission de la construction du Québec with certain information and the hindering of the work of an employee of the Commission in the exercise of the functions of office.

The Act also adds new penal offences, including one that applies to any person who uses intimidation to cause a slowdown or stoppage of activities on a construction site, and an offence for a contractor who enters into a contract for the loan of money with a lender who refuses to provide a statement of any previous convictions or with a lender the contractor knows was convicted of an indictable offence connected with the lender's business.

Lastly, the fines provided for in the Building Act and the Act respecting labour relations, vocational training and workforce management in the construction industry will be indexed annually.



Chapter 57

AN ACT TO PROVIDE FOR MEASURES TO FIGHT CRIME IN THE CONSTRUCTION INDUSTRY

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 58 of the Building Act (R.S.Q., chapter B-1.1) is amended

(1) by replacing subparagraph 8 of the first paragraph by the following subparagraph:

“(8) he has not, in the five years preceding the application, been convicted of an offence under a fiscal law or an indictable offence connected with the business that he intends to carry on in the construction industry, or an indictable offence under sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46), unless he has obtained a pardon;”;

(2) by inserting the following subparagraph after subparagraph 8.1 of the first paragraph:

“(8.2) he has provided a list of any lenders he may have under a contract for the loan of money, along with a statement from each lender stipulating whether the lender or, in the case of a partnership or a legal person, its officers, whose names the lender must provide, have, in the five years preceding the loan, been convicted of an offence under a fiscal law or an indictable offence unless they have obtained a pardon;”;

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

“Subparagraph 8.2 of the first paragraph does not apply to insurers as defined by the Act respecting insurance (chapter A-32) and duly authorized to act in that capacity, financial services cooperatives as defined by the Act respecting financial services cooperatives (chapter C-67.3), trust companies and savings companies as defined by the Act respecting trust companies and savings companies (chapter S-29.01) and duly authorized to act in that capacity, or banks listed in Schedule I or II to the Bank Act (Statutes of Canada, 1991, chapter 46).”

2. Section 60 of the Act is amended

(1) by replacing subparagraphs 6 and 6.1 of the first paragraph by the following subparagraph:

“(6) neither it nor any of its officers or, if it is not a reporting issuer within the meaning of the Securities Act (chapter V-1.1), any of its shareholders has, in the five years preceding the application, been convicted of an offence under a fiscal law or an indictable offence connected with the business that the person intends to carry on in the construction industry, or an indictable offence under sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or, if convicted of such an offence, a pardon was granted;”;

(2) by inserting the following subparagraph after subparagraph 7 of the first paragraph:

“(8) it has provided a list of any lenders it may have under a contract for the loan of money, along with a statement from each lender stipulating whether the lender and, in the case of a partnership or a legal person, its officers whose names the lender must provide, have, in the five years preceding the loan, been convicted of an offence under a fiscal law or an indictable offence, unless they have obtained a pardon;”;

(3) by replacing “subparagraphs 6 and 6.1” in the last paragraph by “subparagraph 6”;

(4) by adding the following sentence at the end of the last paragraph: “It must also refuse to issue a licence where an officer of a partnership or legal person that holds shares in the partnership or legal person is convicted of an offence described in subparagraph 6.”;

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

“Subparagraph 8 of the first paragraph also applies to lenders and officers of lenders whose loans are granted personally to an officer of the partnership or legal person for the purposes of the partnership or legal person. However, under no circumstances does it apply to insurers as defined by the Act respecting insurance and duly authorized to act in that capacity, financial services cooperatives as defined by the Act respecting financial services cooperatives, trust companies and savings companies as defined by the Act respecting trust companies and savings companies and duly authorized to act in that capacity, or banks listed in Schedule I or II to the Bank Act.”

3. Section 61 of the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) was an officer of a partnership or a legal person which, in the five years preceding the application, was convicted of an offence under a fiscal law or an indictable offence connected with the business that the person intends to carry on in the construction industry, or an indictable offence under sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46), unless he has obtained a pardon;”.

4. Section 65.1 of the Act is amended by adding the following paragraph at the end:

“The Board shall also indicate on the licence that it contains a restriction as regards the obtention of a public contract when the licence holder or, in the case of a partnership or a legal person, a person referred to in subparagraph 6 of the first paragraph of section 60 was convicted, in the last five years, under section 45 of the Competition Act (Revised Statutes of Canada, 1985, chapter C-34) or sentenced, in the last five years, to five or more years of imprisonment under section 462.31 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or section 5, 6 or 7 of the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19).”

5. Section 65.4 of the Act, amended by section 31 of chapter 29 of the statutes of 2006, is replaced by the following section:

“65.4. For the purposes of this subdivision, a public contract is a construction contract and any construction subcontract that relates directly or indirectly to such a contract to which the following bodies are party:

- (1) a government department;
- (2) a body all or part of whose expenditures are provided for in the budgetary estimates tabled in the National Assembly otherwise than under a transferred appropriation;
- (3) a body to which the Government or a minister appoints the majority of the members, to which, by law, the personnel are appointed in accordance with the Public Service Act (chapter F-3.1.1), or whose capital stock forms part of the domain of the State;
- (4) a school board, the Comité de gestion de la taxe scolaire de l'île de Montréal, a general and vocational college, or a university institution referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1);
- (5) a health and social services agency or a public institution under the Act respecting health services and social services (chapter S-4.2), a legal person or a joint procurement group referred to in section 383 of that Act, the James Bay Cree health and social services council established under the Act respecting health services and social services for Cree Native persons (chapter S-5), a health communication centre referred to in the Act respecting pre-hospital emergency services (chapter S-6.2) or the Corporation d'hébergement du Québec; or
- (6) a municipality, a regional county municipality, a metropolitan community, the Kativik Regional Government, a mixed enterprise company under the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01), an intermunicipal board, a public transit authority, an

intermunicipal board of transport, or any other body referred to in section 307 of the Act respecting elections and referendums in municipalities (chapter E-2.2).

A person appointed or designated by the Government or a minister, together with the personnel directed by the person, in the exercise of the functions assigned to the person by law, the Government or a minister, is considered to be a body.”

6. Section 70 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 3.1 of the first paragraph:

“(3.2) enters into a contract for the loan of money with a lender even though he was notified by the Board that the lender or an officer of the lender was convicted of an offence under paragraph 2 of section 194 or was convicted of an offence under a fiscal law or an indictable offence connected with the lender’s business, or an indictable offence under sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46), unless he has obtained a pardon;”;

(2) by inserting the following paragraph before the last paragraph:

“For the purposes of subparagraph 3.2 of the first paragraph in respect of an offence under a fiscal law, the Board shall consider whether the serious nature of the offence or the frequency of offences justifies the issue of a notice.”

7. Section 196 of the Act is amended by replacing “except paragraph 5” in the first paragraph by “except paragraphs 1, 2 and 5”.

8. The Act is amended by inserting the following sections after section 196:

“196.1. Any person who contravenes paragraph 1 or 2 of section 194 is liable to a fine of \$650 to \$1,400 in the case of an individual and \$1,400 to \$5,000 in the case of a legal person.

On a second conviction, the minimum and maximum fines are doubled; on any subsequent conviction, they are tripled.

“196.2. An owner-builder or contractor who is a party to a contract for the loan of money even though the lender refuses or fails to provide the statement required under subparagraph 8.2 of the first paragraph of section 58 or subparagraph 8 of the first paragraph of section 60 or even though he is aware that the lender or one of his officers within the meaning of section 45 was convicted, in the five years preceding the loan, of an indictable offence connected with the lender’s business, or an indictable offence under

sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46), unless he has obtained a pardon, is guilty of an offence and liable to a fine of \$1,000 to \$10,000 in the case of an individual and \$2,000 to \$50,000 in the case of a legal person.

“196.3. A fine under this Act is indexed annually according to the percentage increase in the Consumer Price Index for Canada published by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19), for the 12 months of the preceding year in relation to the 12 months of the year preceding that year.

The resulting amount is increased to the nearest dollar if it contains decimals equal to or greater than 50; the amount is reduced to the nearest dollar if it contains decimals lower than 50.

The Board shall publish in the *Gazette officielle du Québec* the results of any indexation carried out under this section.”

9. Sections 83, 83.1 and 83.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) are amended by replacing “\$200 to \$400 in the case of an individual and \$800 to \$1,600” by “\$400 to \$800 in the case of an individual and \$1,600 to \$5,000”.

10. Section 84 of the Act is amended by replacing “\$650 to \$1,300” by “\$1,300 to \$5,000”.

11. The Act is amended by inserting the following section after section 113:

“113.1. Any person who uses intimidation or threats to cause an obstruction to or a slowdown or stoppage of activities on a job site is guilty of an offence and liable to a fine of \$1,000 to \$10,000 for each day or part of a day during which the offence continues.”

12. Section 115 of the Act is amended by replacing “\$700” in the second paragraph by “\$1,500”.

13. Section 115.1 of the Act is amended by replacing “not less than \$200 and not more than \$400 in the case of an individual, and not less than \$800 and not more than \$1,600” by “\$400 to \$800 in the case of an individual and \$1,000 to \$2,000”.

14. Section 119 of the Act is amended by replacing “\$700” by “\$1,400”.

15. Section 122 of the Act is amended by replacing “\$400 to \$1,600 and, in the case of a second or subsequent conviction, to a fine of \$800 to \$3,200” at the end of subsection 2 by “\$1,000 to \$2,500 and, in the case of a subsequent conviction, to a fine of \$1,600 to \$5,000”.

16. The Act is amended by inserting the following section after section 122:

“122.1. A fine under this Act is indexed annually according to the percentage increase in the Consumer Price Index for Canada published by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19), for the 12 months of the preceding year in relation to the 12 months of the year preceding that year.

The resulting amount is increased to the nearest dollar if it contains decimals equal to or greater than 50; the amount is reduced to the nearest dollar if it contains decimals lower than 50.

The Commission shall publish in the *Gazette officielle du Québec* the results of any indexation carried out under this section.”

17. The provisions of this Act come into force on 4 December 2009, except paragraphs 2 and 3 of section 1, paragraph 1 of section 2 as regards shareholders of the partnership or legal person applying for the issue of a licence, paragraphs 2, 4 and 5 of section 2, section 6 and section 8 insofar as it relates to section 196.2, which come into force on the date of coming into force of the first regulation made after that date under paragraph 8 of section 185 of the Building Act (R.S.Q., chapter B-1.1), as well as section 8 insofar as it relates to section 196.3, and section 16, which come into force on 1 January 2011.

2009, chapter 58

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS PRINCIPALLY TO TIGHTEN THE REGULATION OF THE FINANCIAL SECTOR

Bill 74

Introduced by Mr. Raymond Bachand, Minister of Finance

Introduced 12 November 2009

Passed in principle 25 November 2009

Passed 3 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009, except sections 28 to 31, which come into force on 1 January 2010, and paragraph 1 of section 5, section 13, section 18 to the extent that it enacts the second paragraph of section 40.2.1 of the Deposit Insurance Act (R.S.Q., chapter A-26), sections 75, 91, 92, 100, 111, paragraph 2 of section 138 and sections 139 to 153, 158, 159 and 177, which come into force on the date or dates to be set by the Government

Legislation amended:

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

Deposit Insurance Act (R.S.Q., chapter A-26)

Act respecting insurance (R.S.Q., chapter A-32)

Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2)

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

Code of Penal Procedure (R.S.Q., chapter C-25.1)

Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)

Real Estate Brokerage Act (R.S.Q., chapter C-73.1)

Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2)

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

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

Notaries Act (R.S.Q., chapter N-3)

Securities Act (R.S.Q., chapter V-1.1)

Real Estate Brokerage Act (2008, chapter 9)

Derivatives Act (2008, chapter 24)

Act to amend the Securities Act and other legislative provisions (2009, chapter 25)

Explanatory notes

This Act amends several Acts that regulate financial institutions and other players in the financial markets in order to reinforce investor confidence in Québec.

(Cont'd on next page)

Explanatory notes (Cont'd)

More specifically, the Deposit Insurance Act is amended so as to, among other things, eliminate the cap on the financial commitments made by the Autorité des marchés financiers that can be guaranteed by the Government, clarify the responsibilities of a security fund established under the Act respecting financial services cooperatives and confer new special powers on the Authority regarding the administration of the deposit insurance scheme.

The provisions of the Act respecting insurance that relate to the adequacy of assets, management practices and business practices are amended to make them applicable to all insurers operating in Québec.

The Act respecting the Autorité des marchés financiers is also amended, among other things, to grant new powers to the Bureau de décision et de révision en valeurs mobilières with respect to the distribution of financial products and services.

The Code of Penal Procedure is amended in order to provide expressly that a judge may impose consecutive prison terms.

In addition, the Act modifies certain provisions of the Act respecting the distribution of financial products and services that govern a distribution carried out otherwise than through a representative, and harmonizes the offence system under that Act with the offence system applicable under the Securities Act and the Derivatives Act.

Amendments to the Securities Act include provisions to regulate credit rating organizations.

Administrative penalties and fines under the Act respecting the distribution of financial products and services, the Securities Act and the Derivatives Act are increased. Those Acts are also amended to confer new special powers on the Authority, particularly for the purposes of pan-Canadian harmonization.

Finally, the Act makes technical and consequential amendments to several other statutes.



Chapter 58

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS PRINCIPALLY TO TIGHTEN THE REGULATION OF THE FINANCIAL SECTOR

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

FINANCIAL ADMINISTRATION ACT

1. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001), amended by section 44 of chapter 7 of the statutes of 2009 and section 24 of chapter 32 of the statutes of 2009, is again amended by replacing “Bureau de décision et de révision en valeurs mobilières” by “Bureau de décision et de révision”.

DEPOSIT INSURANCE ACT

2. The heading of Division I of the Deposit Insurance Act (R.S.Q., chapter A-26) is replaced by the following heading:

“PURPOSE, SCOPE AND DEFINITIONS”.

3. Section 1 of the Act is replaced by the following sections:

“**1.** The purpose of this Act is to foster the stability of the financial system in Québec by establishing a plan to protect deposits of money in the event of the actual or apprehended insolvency of a registered institution.

“**1.1.** This Act applies to all deposits of money made in Québec.

However, this Act does not apply to the following deposits, funds, sums or instruments:

(1) deposits that are not payable in Canada or in Canadian currency;

(2) deposits made with banks that are not member institutions of the Canada Deposit Insurance Corporation established by the Canada Deposit Insurance Corporation Act (Revised Statutes of Canada, 1985, chapter C-3);

(3) deposits whose term exceeds that prescribed by the regulations;

(4) funds obtained at the time of an issue of securities in accordance with the Securities Act (chapter V-1.1), unless otherwise provided by the regulations;

(5) sums payable under an insurance or annuity contract issued by an insurer carrying on business in Québec, in accordance with the Insurance Act (chapter A-32);

(6) a promissory note payable in one year or less and, if distributed to a natural person, evidencing a debt of \$50,000 or more;

(7) any other deposit determined by regulation.

“1.2. In this Act, unless the context indicates a different meaning,

“bank” means a bank listed in Schedule I or II of the Bank Act (Statutes of Canada, 1991, chapter 46);

“equivalent scheme” means any law providing protection to depositors that is similar to the protection provided by this Act;

“institution” means a legal person other than a bank;

“registered institution” means an insurer that holds a licence under the Act respecting insurance (chapter A-32), a financial services cooperative within the meaning of the Act respecting financial services cooperatives (chapter C-67.3), a trust company or a savings company that holds a licence under the Act respecting trust companies and savings companies (chapter S-29.01) or any other institution determined by regulation that holds a permit under this Act.”

4. Sections 17, 18, 25 and 26 of the Act are repealed.

5. Section 27 of the Act is amended

(1) by inserting “fees payable and the” after “accompanied by the” in subsection 1;

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

“(3) The decision must be published in the Authority’s bulletin and in the *Gazette officielle du Québec*.”

6. Section 28 of the Act is amended by replacing “savings and credit union” by “financial services cooperative, an insurer”.

7. Section 31.3 of the Act is amended

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

“(a.1) the institution’s no longer holding an insurer’s licence under the Act respecting insurance or a trust company or savings company licence under the Act respecting trust companies and savings companies, or its no longer being a financial services cooperative within the meaning of the Act respecting financial services cooperatives;

“(a.2) the institution’s not having received deposits of money for over three years;

“(a.3) the institution’s having, in the opinion of the Authority, inadequate assets, which compromises repayment to depositors of guaranteed deposits of money;”;

(2) by striking out paragraph *e*.

8. Section 31.4 of the Act is amended by striking out the first paragraph.

9. Section 32.1 of the Act is replaced by the following section:

“32.1. The Authority shall publish the suspension or cancellation of the permit of a registered institution in the Authority’s bulletin and in the *Gazette officielle du Québec*.”

10. Section 33.1 of the Act is amended by inserting “34.4,” after “34,” in the fifth paragraph.

11. Section 34.1 of the Act is replaced by the following section:

“34.1. The Authority shall execute its obligation under a guarantee if the institution is unable to make a payment covered by the guarantee when the payment becomes due because

(a) the institution is under a court order;

(b) the institution is being dissolved;

(c) the institution is being liquidated or wound up following the adoption or approval by its shareholders or members of a resolution ordering its liquidation or winding-up, other than a resolution requesting the issue of an order referred to in subparagraph *e*;

(d) the institution is under a liquidation or winding-up order for any reason other than bankruptcy or insolvency; or

(e) the institution is under a winding-up order issued under the Winding-up Act (Revised Statutes of Canada, 1985, chapter W-11).

For the purposes of the first paragraph, the word “institution” includes a bank.

In the case of a financial services cooperative that is a member, within the meaning of the Act respecting financial services cooperatives (chapter C-67.3), of a security fund, the Authority's obligation under a guarantee is enforceable only if the fund is exhausted."

12. Section 34.2 of the Act is amended by striking out the first paragraph.

13. The Act is amended by inserting the following section after section 34.3:

“34.4. The Authority may, with the authorization of the Minister, if the institution is being liquidated or wound-up within the meaning of subparagraphs *d* and *e* of the first paragraph of section 34.1, grant a depositor interest on the deposit of money, at a rate determined by regulation, for the period beginning on the date of liquidation or winding-up and ending on the date of the final payment in respect of the deposit of money. The total paid by the Authority must not exceed \$100,000.”

14. Section 35 of the Act is amended

(1) by replacing “of the depositor” and “the depositor” in the first paragraph by “of the registered institution” and “the institution”, respectively;

(2) by replacing “the depositor” in the second paragraph by “the registered institution”.

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

“35.1. Where the Authority repays part of a guaranteed deposit of money, the Authority ranks equally with the depositor in respect of the amount so repaid and the interest accrued and payable under section 34.4.”

16. Section 40 of the Act is amended

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

“(f) obtain the authorization of the Minister to

i. constitute a legal person or a partnership under an Act of Québec to carry out the winding-up of the assets acquired from a registered institution; or

ii. acquire any security issued by a registered institution; and

“(g) apply to the Superior Court for an order to force the sale or amalgamation of a registered institution whose permit has been suspended or cancelled.”;

(2) by replacing “savings and credit union” in the third paragraph by “financial services cooperative”.

17. The Act is amended by inserting the following sections after section 40:

“40.0.1. The Authority may, after consulting the Minister, provide guidelines to registered institutions concerning the advertising of, and information supplied about, the guarantee covering money deposit products.

If the registered institutions are financial services cooperatives, the Authority shall also consult the federation to which they belong.

Guidelines are not regulations. They may pertain to the development, interpretation or use of the advertising or information referred to in the first paragraph, whether or not it is dealt with in a regulation under this Act.

“40.0.2. A registered institution that does not comply with the guidelines is presumed not to be adhering to sound commercial practices.

“40.0.3. The Authority may, if it considers it expedient, give written directions to a registered institution concerning the advertising or information referred to in the first paragraph of section 40.0.1.

Before exercising that power, the Authority must notify the registered institution and give it an opportunity to present observations.

“40.0.4. The Authority may order a registered institution to cease a course of action or to implement measures specified by the Authority if, in its opinion, the registered institution is not adhering to sound commercial practices, in particular as regards the advertising or information referred to in the first paragraph of section 40.0.1.

“40.0.5. The Authority may also order a registered institution to cease a course of action or to implement measures specified by the Authority if, in its opinion, the registered institution is not complying with a provision of this Act, a regulation or a written instruction.

At least 15 days before issuing an order, the Authority shall notify the registered institution concerned as prescribed in section 5 of the Act respecting administrative justice (chapter J-3), stating the grounds which appear to justify the order, the date on which the order is to take effect and the right of the institution to submit observations.

“40.0.6. The order of the Authority must state the reasons which support it, and be sent to all the persons to whom it applies. It must also be sent to every director of the registered institution concerned. The order becomes effective on the day it is served or on any later date indicated in the order.

“40.0.7. The Authority may, without prior notice, issue a provisional order valid for a period not exceeding 15 days if, in its opinion, any period of time allowed to the registered institution concerned to submit observations may be detrimental.

Such an order must state the reasons on which it is based and becomes effective on the day it is served on the institution to which it applies. The institution may submit observations to the Authority within six days of receiving the order.

“40.0.8. The Authority may revoke an order issued under this Act.

“40.0.9. The Authority may, by a motion, apply to a judge of the Superior Court for an injunction in respect of any matter relating to this Act or a regulation under this Act.

The motion for an injunction constitutes an action.

The procedure prescribed in the Code of Civil Procedure (chapter C-25) applies, except that the Authority shall not be ordered to give security.”

18. The Act is amended by inserting the following section after section 40.2:

“40.2.1. For the purpose of calculating the premium payable, a registered institution must file the declaration of guaranteed deposits on the form prescribed by the Authority, after determining the actual sum of the deposits of money it holds.

Despite the first paragraph, a registered institution may file its declaration of guaranteed deposits after estimating the deposits of money using a method determined by regulation of the Authority.”

19. Section 40.3.1 of the Act is replaced by the following section:

“40.3.1. The premium of a financial services cooperative is reduced by one half if the cooperative is a member, within the meaning of the Act respecting financial services cooperatives (chapter C-67.3), of a security fund whose mission is to avoid or reduce disbursements by the Authority under this Act.

At the Authority’s request, the Government may fix a different reduction.”

20. Sections 40.3.2 and 40.3.3 of the Act are repealed.

21. The Act is amended by inserting the following section after section 41.2:

“41.3. The Authority may audit or commission an audit of any book, register, account, contract, record or other document of a registered institution if, in its opinion, the execution of its obligation under a guarantee seems unavoidable. It must notify the Minister of the audit.

The expenses incurred for the audit are determined by the Authority and charged to the registered institution.”

22. Section 42 of the Act is amended by replacing “examine”, “examined” and “examination” wherever they appear by “inspect”, “inspected” and “inspection”, respectively.

23. Section 43 of the Act is amended

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

“(c.1) establishing a fee scale for the issue of permits;”;

(2) by inserting the following paragraph after paragraph *e*:

“(e.0.1) determining, for the purposes of the second paragraph of section 40.2.1, a method for estimating deposits of money;”;

(3) by striking out paragraphs *e.2* and *e.3*;

(4) by replacing “savings and credit unions” in paragraph *h* by “financial services cooperatives”;

(5) by inserting the following paragraph after paragraph *h*:

“(h.1) determining the rate of interest applicable to a deposit of money for the purposes of section 34.4;”;

(6) by replacing paragraph *k* by the following paragraph:

“(k) determining the form and tenor of the information that a security fund must provide for the purposes of the second paragraph of section 40.3.1, and when it must be provided;”;

(7) by inserting the following paragraph after paragraph *l*:

“(l.1) determining audit expenses for the purposes of section 41.3;”;

(8) by replacing “examination” in paragraph *m.1* by “inspection”.

24. Section 45 of the Act is replaced by the following section:

“45. A regulation of the Authority under this Act must be submitted for approval to the Minister, who may approve it with or without amendment.

However, a regulation of the Authority under paragraph *c.1*, *l.1*, *m.1* or *s* of section 43 must be submitted for approval to the Government, which may approve it with or without amendment.

A draft of a regulation referred to in the first paragraph may not be submitted for approval and the regulation may not be made before the expiry of 30 days after the publication of the draft regulation. The regulation comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date determined in the regulation. Sections 4, 8, 11 and 17 to 19 of the Regulations Act (chapter R-18.1) do not apply to the regulation.

The Minister may make a regulation referred to in the first paragraph if the Authority fails to act within the prescribed time.

The Government may make a regulation referred to in the second paragraph if the Authority fails to act within the prescribed time.”

25. The Act is amended by inserting the following section after section 45:

“**45.1.** The Authority may prescribe forms for the purposes of this Act.”

26. Sections 51 and 55 of the Act are repealed.

27. Section 57 of the Act is amended by replacing “a similar plan” and “any similar plan” wherever they appear by “an equivalent scheme” and “any equivalent scheme”, respectively.

ACT RESPECTING INSURANCE

28. Section 243 of the Act respecting insurance (R.S.Q., chapter A-32) is amended by adding the following paragraph at the end:

“Sections 269, 275, 275.0.0.1, 275.3 and 275.3.1 also apply to insurers constituted under an Act of a jurisdiction other than Québec.”

29. Section 269 of the Act is replaced by the following section:

“**269.** Every insurer shall maintain adequate assets to guarantee the performance of its obligations in Québec.”

30. The Act is amended by inserting the following section after section 285.36:

“**285.37.** Sections 285.30 to 285.36 do not apply to an insurer that transacts exclusively in reinsurance.”

31. Section 325.0.2 of the Act is amended by replacing subparagraph 1 of the first paragraph by the following subparagraphs:

“(1) the maintenance of assets for the purposes of section 269;

“(1.1) the adequacy of the capital;”

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

32. The Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) is amended by inserting the following section after section 35:

“35.1. Subject to a recourse under section 322 of the Securities Act (chapter V-1.1) or section 113 of the Derivatives Act (2008, chapter 24), the Authority may review its decisions at any time, except in the event of an error in law.

A person having rendered a decision under delegated powers may review it if justified by a new fact.”

33. Section 38.2 of the Act is amended by replacing “section 115” in the first paragraph by “the second paragraph of section 115 and section 419”.

34. Section 61 of the Act, amended by section 114 of chapter 50 of the statutes of 2006, is again amended by inserting “where it concerns an exchange or clearing house that is subject to section 17 of the Derivatives Act (2008, chapter 24) or” after “except” in the second paragraph.

35. Section 73 of the Act, amended by section 116 of chapter 50 of the statutes of 2006, is again amended by inserting “where it concerns an exchange or clearing house that is subject to section 17 of the Derivatives Act (2008, chapter 24) or” after “except” in the second paragraph.

36. The heading of Title IV of the Act is amended by striking out “EN VALEURS MOBILIÈRES”.

37. The Act is amended by inserting the following after the heading of Title IV:

“CHAPTER I

“ESTABLISHMENT, OPERATION AND POWERS”.

38. Section 92 of the Act is amended by striking out “en valeurs mobilières”.

39. Section 93 of the Act, amended by section 192 of chapter 24 of the statutes of 2008, is again amended by inserting “this Act, the Act respecting the distribution of financial products and services (chapter D-9.2),” after “under” in the first paragraph.

40. Section 94 of the Act, amended by section 193 of chapter 24 of the statutes of 2008, is again amended by inserting “this Act, the Act respecting the distribution of financial products and services (chapter D-9.2),” after “under”.

- 41.** Section 95 of the Act is amended by replacing “Bureau de décision et de révision en valeurs mobilières” by “board”.
- 42.** Section 96 of the Act is repealed.
- 43.** Section 114 of the Act is amended by replacing “Bureau de décision et de révision en valeurs mobilières” in the first paragraph by “board”.
- 44.** Section 115 of the Act is amended by replacing “Bureau de décision et de révision en valeurs mobilières” by “board”.
- 45.** The Act is amended by inserting the following after section 115:

“CHAPTER II

“RULES APPLICABLE TO HEARINGS AND DECISIONS OF THE BOARD

“115.1. The board may, within the scope of its powers, hold hearings in conjunction with and consult with any authority responsible for supervising the distribution of financial products and services, or the marketing or distribution of derivatives or securities.

“115.2. The board shall determine the rules of procedure applicable to its hearings.

“115.3. The first paragraph of section 6 and sections 9, 10, 11, 12, 13 and 16 of the Act respecting public inquiry commissions (chapter C-37) apply to the hearings, with the necessary modifications.

The board has, for the purposes of a hearing, all the powers of a judge of the Superior Court, except the power to order imprisonment.

“115.4. No person called upon to testify in the course of a hearing or being examined under oath may refuse to answer or to produce any document on the ground that he or she might thereby be incriminated or exposed to a penalty or civil proceedings, subject to the Canada Evidence Act (Revised Statutes of Canada, 1985, chapter C-5).

“115.5. The board may require the submission or delivery of any document related to the object of the hearing. The board has the power to return such documents or to determine what should be done with them.

A person who has delivered documents to the board may inspect them or copy them at the person’s own expense, by arrangement with the board.

“**115.6.** By way of exception, the board may suspend the holding of a hearing until the applicant undertakes to pay the cost of the research work that the board considers necessary in order to rule on the issue submitted to it.

Similarly, the board may require one of the parties to pay the representation costs incurred by investors or clients or, if it is in the public interest, it may pay such costs itself.

“**115.7.** Any person appearing before the board may request that the hearing be recorded, at the person’s own expense. If the person requests that the hearing be transcribed, the person is required, at the request of the board, to provide it with a copy of the transcript.

“**115.8.** The board, before rendering a decision that adversely affects the rights of a person, must give the person an opportunity to be heard.

“**115.9.** A decision adversely affecting the rights of a person may, where it is imperative to do so, be rendered without a prior hearing.

In such a case, the board must give the person concerned the opportunity to be heard within 15 days.

“**115.10.** For the purpose of rendering a decision, the board may, within the scope of a consultation mechanism established by a regulation under the Derivatives Act (2008, chapter 24) or the Securities Act (chapter V-1.1) or by an agreement under the second paragraph of section 33, consider a factual analysis prepared by the personnel of an organization pursuing similar objects.

“**115.11.** The board must give reasons for every decision that adversely affects the rights of a person.

“**115.12.** The board may file an authentic copy of each of its decisions at the office of the clerk of the Superior Court of the district in which the residence or domicile of the person concerned is situated or, if the person has neither residence nor domicile in Québec, at the office of the Superior Court of the district of Montréal.

The decision on being filed becomes enforceable in the same way as, and has all the effects of, a decision of the Superior Court.

“**115.13.** On its own initiative or at the request of one of the parties, the board may rectify a decision containing a clerical error, a mistake in calculation or any other error of form.

“**115.14.** The board may review its decisions at any time, except in the case of an error in law.

“**115.15.** An application to the board for a review of a decision does not suspend the execution of the decision, unless the board decides otherwise.

“CHAPTER III

“APPEAL

“**115.16.** Any person directly interested in a final decision of the board may appeal the decision to the Court of Québec.

“**115.17.** The appeal is brought by filing a notice to that effect with the secretary of the board within 30 days from the date of the contested decision.

Filing of the notice is in lieu of service on the board.

“**115.18.** The secretary shall immediately send the notice to the office of the Court of Québec, together with two copies of the contested decision.

“**115.19.** The appeal is governed by articles 491 to 524 of the Code of Civil Procedure (chapter C-25), with the necessary modifications. However, the parties are required to file only two copies of the factum of their pretensions.

“**115.20.** The rules of practice of the Court of Appeal in civil matters also apply, except that the secretary of the board is substituted for the clerk of the Superior Court.

“**115.21.** An appeal does not suspend the execution of the contested decision, unless the board or a judge of the Court of Québec decides otherwise.

“**115.22.** The decision of the Court of Québec may be appealed to the Court of Appeal with leave of a judge of that court.”

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

46. Section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3), amended by section 1 of chapter 15 of the statutes of 2009 and section 52 of chapter 25 of the statutes of 2009, is again amended

(1) by replacing the definitions of “adviser” and “dealer” by the following definitions:

““adviser” means an adviser within the meaning of section 3 of the Derivatives Act (2008, chapter 24) or section 5 of the Securities Act (chapter V-1.1), authorized to act in that capacity under those Acts;

““dealer” means a dealer within the meaning of section 3 of the Derivatives Act or section 5 of the Securities Act, authorized to act in that capacity under those Acts;”;

(2) by inserting “a derivative within the meaning of section 3 of the Derivatives Act or” after “means” in the definition of “security”.

CODE OF PENAL PROCEDURE

47. Article 241 of the Code of Penal Procedure (R.S.Q., chapter C-25.1) is replaced by the following article:

“**241.** Subject to sections 350 and 351, when imposing more than one term of imprisonment on a defendant or imposing a term of imprisonment on a defendant who is already in detention, a judge may order that the terms be served consecutively.”

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

48. Section 487 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) is amended by inserting the following subparagraph after subparagraph 3 of the first paragraph:

“(4) to avoid or reduce disbursements by the Authority with respect to the Deposit Insurance Act.”

REAL ESTATE BROKERAGE ACT

49. Section 1 of the Real Estate Brokerage Act (R.S.Q., chapter C-73.1) is amended by inserting “a transaction involving a derivative within the meaning of the Derivatives Act (2008, chapter 24) or” after “except”.

50. Section 2 of the Act is amended by replacing paragraph 7 by the following paragraph:

“(7) receivers appointed under the Act respecting the Autorité des marchés financiers (chapter A-33.2);”.

51. Section 20 of the Act, amended by section 53 of chapter 25 of the statutes of 2009, is again amended by inserting “the Derivatives Act (2008, chapter 24) or” after “within the meaning of” in paragraph 2.

ACT RESPECTING THE DISTRIBUTION OF FINANCIAL PRODUCTS AND SERVICES

52. Section 59 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2), amended by section 61 of chapter 25 of the statutes of 2009 and section 76 of chapter 35 of the statutes of 2009, is again amended by inserting “Title III of the Derivatives Act (2008, chapter 24) or” after “in accordance with” in the third paragraph.

53. Section 72 of the Act, amended by section 62 of chapter 25 of the statutes of 2009, is again amended by inserting “the Derivatives Act (2008, chapter 24) or” after “under” after the last dash in the second paragraph.

54. Section 83 of the Act, amended by section 64 of chapter 25 of the statutes of 2009, is again amended by striking out the second and third paragraphs.

55. Section 100 of the Act is amended by inserting “the Derivatives Act (2008, chapter 24) or” after “a securities dealer or securities adviser governed by” in the first paragraph.

56. Section 105 of the Act is amended by replacing “an independent representative or independent” in the first paragraph by “another firm, an independent representative or an independent”.

57. Section 115 of the Act is replaced by the following section:

“115. The Authority may request the Bureau de décision et de révision to cancel a firm’s registration for a given sector, suspend registration or subject it to restrictions or conditions if, in its opinion, the firm is not complying with this Act or the regulations, or if necessary in order to protect the public. The Authority may also request the Bureau to impose a penalty not exceeding \$2,000,000 on the firm.

The Authority may suspend a firm’s registration, subject it to restrictions or conditions or impose an administrative monetary penalty not exceeding \$5,000 on the firm, if it does not comply with section 81, 82, 83 or 103.1 or fails to file documents as required by regulation. The Authority may also cancel a firm’s registration if it does not comply with section 82 or with section 81, 83 or 103.1 if it is not the first instance of non-compliance.”

58. Sections 117, 119, 121, 122 and 124 of the Act are repealed.

59. Section 127 of the Act is replaced by the following section:

“127. A firm whose registration has been cancelled or revoked for a given sector must transfer all related records, books and registers to another firm, an independent partnership or an independent representative that is registered for that sector. The firm must inform the Authority in writing beforehand.

The Authority may object to the transfer or make it subject to the conditions it considers appropriate.

With the authorization of the Authority, the firm may, rather than transferring the records, books and registers, dispose of them otherwise.

If the firm refuses or is unable to transfer or dispose of the records, books and registers, the Authority shall take possession and determine the manner of disposing of them.”

60. Section 136 of the Act is amended by striking out the third paragraph.

61. Section 146 of the Act, amended by section 70 of chapter 25 of the statutes of 2009, is again amended

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

“**146.** Sections 74, 75, 79, 102, 103 to 103.4, 106 to 113, 114.1, 126 and 127, adapted as required, apply to independent representatives.”;

(2) by replacing “103.2, 106 to 113, 114.1, 115, 117, 119, 121, 122, 124” in the second paragraph by “103.4, 106 to 113, 114.1”.

62. The Act is amended by inserting the following section after section 146:

“**146.1.** The first paragraph of section 115 applies to an independent representative or independent partnership that does not comply with this Act or the regulations, or if necessary in order to protect the public. The second paragraph of that section applies, with the necessary modifications, if an independent representative or independent partnership does not comply with section 103.1, 128, 135 or 136 of this Act or fails to file documents as required by regulation.”

63. Section 210 of the Act is repealed.

64. Section 217 of the Act is amended by replacing “, 278, 423 and 443” in the second paragraph by “and 278, paragraph 3 of section 423”.

65. Section 376 of the Act is amended

(1) by replacing “, adapted as required, apply” by “, except subparagraph c of the first paragraph of section 156, apply, adapted as required,”;

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

“The discipline committee may impose a fine of not less than \$2,000 nor more than \$50,000 for each offence. In determining the fine, the committee shall consider the damage caused to clients and the benefits derived from the commission of the offence.”

66. Section 378 of the Act is amended by replacing “\$2,000” by “\$5,000”.

67. Section 379 of the Act is amended by replacing “326 to 328 and 330 of the Securities Act (chapter V-1.1)” in the second paragraph by “115.16 to 115.22 of the Act respecting the Autorité des marchés financiers (chapter A-33.2)”.

68. Sections 381 to 383 of the Act are repealed.

69. The Act is amended by inserting the following section after section 408:

“**408.1.** The only insurance products relating to a vehicle or an immovable sold by a distributor that may be offered by the distributor are those described in section 424.

An automobile within the meaning of the Automobile Insurance Act (chapter A-25) and a vehicle to which the Act respecting off-highway vehicles (chapter V-1.2) applies are considered to be vehicles.”

70. Section 414 of the Act is replaced by the following section:

“**414.** The insurer must, before offering an insurance product through a distributor, forward to the Authority a copy of the distribution guide that will be given to the client, and the documents prescribed by regulation. The same applies any time a change is made to the guide or one of those documents.”

71. Section 419 of the Act is replaced by the following section:

“**419.** The Authority may, if it considers that an insurer or distributor is not complying with this Title or a regulation under section 226 or 423, impose an administrative penalty not exceeding \$100,000 on the insurer or distributor.

Moreover, the Authority may order an insurer to cease distributing an insurance product through distributors.”

72. Section 423 of the Act is replaced by the following section:

“**423.** The Authority may, by regulation, determine

(1) the procedure for filing and reviewing distribution guides and related documents;

(2) the documents that must accompany the distribution guide pursuant to section 414;

(3) the fees to be paid by an insurer for the examination of a distribution guide;

(4) the nature, form and tenor of a compliance return, a list of insurance product distributors and a distribution guide;

(5) the notices and other information that must be provided to a client by a distributor or a person who distributes an insurance product on behalf of a distributor and the manner in which they must be provided;

(6) the steps a distributor must take to ensure that every person assigned to distributing an insurance product is sufficiently familiar with it; and

(7) the measures an insurer must take to ensure that its distributors are sufficiently familiar with any insurance product they offer.”

73. Section 424 of the Act, amended by section 105 of chapter 25 of the statutes of 2009, is again amended by inserting the following paragraph after paragraph 4:

“(5) replacement insurance, that is, property insurance under which the insurer guarantees the replacement of the insured vehicle or insured parts and the form and conditions of which are approved by the Authority pursuant to section 422 of the Act respecting insurance (chapter A-32).”

74. Section 426 of the Act is amended by inserting “, health and employment” after “life” in paragraph 2.

75. Section 434 of the Act is repealed.

76. Section 436 of the Act is amended

(1) by inserting “or prescribed by a regulation under section 423” after “section 431”;

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

“The insurer is also liable if the distributor’s non-compliance results from the insurer’s failure to comply with this Title or a regulation referred to in the first paragraph.”

77. Section 453 of the Act is amended by replacing “and 219” by “to 220”.

78. Sections 455 and 456 of the Act are repealed.

79. The Act is amended by inserting the following section after section 466:

“**466.1.** Every person that pays a commission in connection with the sale of a financial product or the provision of a financial service in contravention of section 100 or 143 is guilty of an offence.”

80. Section 468 of the Act is replaced by the following section:

“**468.** Every person that

(1) contravenes a decision of the Authority or the Bureau de décision et de révision,

(2) fails to provide, within the prescribed time, information or documents required under this Act or the regulations,

(3) fails to appear after summons, refuses to testify or refuses to communicate or deliver a document or thing required by the Authority or an agent appointed by it, in the course of an investigation or inspection, or

(4) attempts, in any manner, to hinder a representative of the Authority in the exercise of his or her functions in the course or for the purposes of an investigation or inspection

is guilty of an offence.”

81. The Act is amended by inserting the following sections after section 469:

“**469.1.** Every person that in any manner makes a misrepresentation to the Authority, an insured, a client or any other person when pursuing activities governed by this Act or the regulations is guilty of an offence.

“**469.2.** Every representative who contravenes the trading instructions of a client or fails to execute transactions requested by a client is guilty of an offence.

“**469.3.** Every firm, independent representative, independent partnership or representative that grants a premium rebate that does not appear in the insurance contract issued by or on behalf of the insurer is guilty of an offence.”

82. The Act is amended by inserting the following section after section 470:

“**470.1.** Every firm, independent representative or independent partnership that employs as a representative a person who does not hold a representative’s certificate issued by the Authority is guilty of an offence.”

83. Section 483 of the Act is repealed.

84. Sections 485 to 490 of the Act are replaced by the following sections:

“**485.** Unless otherwise specially provided, every person that contravenes a provision of this Act or the regulations is guilty of an offence and is liable to a minimum fine of \$2,000 in the case of a natural person and \$3,000 in other cases, double the profit realized or one fifth of the sums entrusted to or collected by the person, whichever is the greatest amount. The maximum fine is \$150,000 in the case of a natural person and \$200,000 in other cases, four times the profit realized or half the sums entrusted to or collected by the person, whichever is the greatest amount.

In the case of an offence under section 468, 469.1 or 469.3, the minimum fine is \$5,000 or any other minimum fine determined under the first paragraph, whichever is the greatest amount.

In the case of an offence under section 469.1 or 469.3, the maximum fine is \$1,000,000 or any other maximum fine determined under the first paragraph, whichever is the greatest amount.

In the case of a second or subsequent conviction, the minimum and maximum fines are doubled.

“486. A legal person convicted of an offence under any of sections 463, 464, 477 and 478 is liable to a minimum fine of \$4,000, double the profit realized or one fifth of the sums entrusted to or collected by the legal person, whichever is the greatest amount. The maximum fine is \$200,000, four times the profit realized or half the sums entrusted to or collected by the legal person, whichever is the greatest amount.

In the case of a second or subsequent conviction, the minimum and maximum fines are doubled.

“487. An insurer convicted of an offence under section 480 or 482 is liable to a minimum fine of \$10,000, double the profit realized or one fifth of the sums entrusted to or collected by the insurer, whichever is the greatest amount. The maximum fine is \$200,000, four times the profit realized or half the sums entrusted to or collected by the insurer, whichever is the greatest amount.

In the case of a second or subsequent conviction, the minimum and maximum fines are doubled.

“488. An executive officer, director or employee of the principal offender, including a person remunerated on commission, who authorizes or permits an offence under this Act is liable to the same penalties as the principal offender.

“489. The contravention of a regulation made under this Act constitutes an offence that is subject to the same provisions as offences under this Act.”

85. Section 491 of the Act is replaced by the following section:

“491. A person who, by an act or omission, helps or induces another person to commit an offence is guilty of the offence as if the person had committed it. The person is liable to the same penalty as that prescribed for the commission of the offence.

The same applies to a person who, by encouragement or advice or by an order, induces another person to commit an offence.”

86. Section 566 of the Act is amended by replacing “117, 119, 121, 122, 124, 126 and 127” in the second paragraph by “126 and 127 of this Act and sections 115.1 to 115.22 of the Act respecting the Autorité des marchés financiers (chapter A-33.2)”.

TAXATION ACT

87. Section 737.18.29 of the Taxation Act (R.S.Q., chapter I-3) is amended by inserting “section 17 of the Derivatives Act (2008, chapter 24) or under” after “under” in the definition of “recognized business” in the first paragraph.

88. Section 965.55 of the Act, amended by section 107 of chapter 25 of the statutes of 2009, is again amended, in the first paragraph,

(1) by inserting “section 3 of the Derivatives Act (2008, chapter 24) or within the meaning of” after “within the meaning of” in the definition of “dealer”;

(2) by inserting “any standardized derivative within the meaning of section 3 of the Derivatives Act (2008, chapter 24) or” after “means” in the definition of “negotiable instrument”.

ACT RESPECTING LABOUR STANDARDS

89. Section 77 of the Act respecting labour standards (R.S.Q., chapter N-1.1), amended by section 108 of chapter 25 of the statutes of 2009, is again amended by inserting “section 56 of the Derivatives Act (2008, chapter 24) or of” after “within the meaning of” in subparagraph 4 of the first paragraph.

NOTARIES ACT

90. Section 18 of the Notaries Act (R.S.Q., chapter N-3) is amended by replacing “Securities Act (chapter V-1.1) or the regulations” in paragraph *b* by “Derivatives Act (2008, chapter 24), the Securities Act (chapter V-1.1) or any regulation under those Acts”.

SECURITIES ACT

91. Section 5 of the Securities Act (R.S.Q., chapter V-1.1), amended by section 2 of chapter 25 of the statutes of 2009, is again amended

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

““credit rating organization” means any person that issues credit ratings;”;

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

““credit rating” means an assessment, disclosed publicly or distributed by subscription, of the creditworthiness of an issuer as an entity or with respect to specific securities or a specific portfolio of securities or assets;”.

92. The Act is amended by inserting the following sections after section 71:

“**71.1.** In accordance with the rules applicable to an accountant’s audit of the affairs of any person subject to this Act, an accounting firm that audits the financial statements of a reporting issuer must participate in the inspection program of a body that has entered into an agreement to that effect with the Authority.

“**71.2.** Sections 74 to 84 and 86 to 91 of the Act respecting the Autorité des marchés financiers (chapter A-33.2) apply to the body described in section 71.1, with the necessary modifications and in accordance with the terms of the agreement mentioned in section 71.1.

“**71.3.** An accounting firm that is directly affected by a decision made by a body described in section 71.1 may, within 30 days, apply for a review of the decision to the Bureau de décision et de révision established under section 92 of the Act respecting the Autorité des marchés financiers (chapter A-33.2).”

93. The heading of Chapter II of Title III of the Act is amended by adding “AND GOVERNANCE” at the end.

94. Section 73 of the Act is amended by inserting “including its governance practices,” after “internal affairs,”.

95. The Act is amended by inserting the following section after section 73:

“**73.1.** A reporting issuer must organize its affairs in accordance with the governance rules prescribed by regulation.”

96. Section 152 of the Act, amended by section 19 of chapter 25 of the statutes of 2009, is again amended by striking out “en valeurs mobilières”.

97. Section 166 of the Act is amended by replacing “and conflicts” by “and conflicts of interest”.

98. The heading of Title VI of the Act is replaced by the following heading:

“SELF-REGULATORY ORGANIZATIONS, SECURITIES EXCHANGE OR CLEARING ACTIVITIES AND CREDIT RATING ORGANIZATIONS”.

99. Section 172 of the Act, amended by section 208 of chapter 24 of the statutes of 2008, is again amended by striking out “en valeurs mobilières”.

100. The Act is amended by inserting the following sections after section 186:

“**186.1.** The Authority may, in accordance with the criteria and conditions determined by regulation, designate a credit rating organization as being subject to this Act.

“**186.2.** A designated credit rating organization must comply with the requirements set by regulation, including requirements relating to

(1) the establishment, publication and enforcement of a code of conduct applicable to its directors, officers and employees, including the minimum requirements for such a code;

(2) a prohibition to issue or maintain a credit rating;

(3) procedures regarding conflicts of interest between the designated credit rating organization and the person whose securities are being rated;

(4) the keeping of the books and registers necessary for the conduct of its business;

(5) the disclosure of information to the Authority, the public and the person whose securities are being rated; and

(6) the appointment of a compliance officer.

“**186.3.** The Authority has the power to inspect the affairs of a designated credit rating organization to verify compliance with the law.

Sections 151.2 to 151.4 apply, with the necessary modifications, to such an inspection.

“**186.4.** A designated credit rating organization or another person acting on its behalf may not make any representation, written or oral, that the Authority has in any way passed upon the merits of the designated credit rating organization.

“**186.5.** The Authority may not regulate the content of a credit rating or the methodology used by a designated credit rating organization.

“**186.6.** The Authority may impose changes in the practices and procedures of a designated credit rating organization if it considers that such a measure is necessary to protect the public.”

101. Section 188 of the Act is amended by replacing the portion before paragraph 1 by the following:

“**188.** No insider of a reporting issuer having privileged information relating to securities of the issuer may disclose that information or recommend that another party trade in the securities of the issuer, except in the following cases:”.

102. The Act is amended by inserting the following section after section 191:

“**191.1.** No person with knowledge of material order information may trade in a security that is the subject of the material order information, recommend that another party do so or disclose the information to anyone, except in the following cases:

(1) the person is justified in believing that the other party already knew of the material order information;

(2) the person must disclose the material order information in the course of business, and there are no grounds for the person to be justified in believing the material order information will be used or disclosed contrary to this section;

(3) the person enters into a transaction under a written automatic dividend reinvestment plan, written automatic purchase plan or other similar written automatic plan in which the person agreed to participate before obtaining knowledge of the material order information;

(4) the person entered into a transaction as a result of a written obligation that the person entered into before obtaining knowledge of the material order information; or

(5) the person entered into a sale or purchase as agent under the specific unsolicited instructions of the principal, or under instructions that the agent solicited from the principal before obtaining knowledge of the material order information.

For the purposes of this section, “material order information” means any information relating to an order, a projected or unexecuted order to purchase or trade a security, or even an intention to place such an order, that is likely to have a significant effect on the market price of the security.”

103. Section 195 of the Act is amended by striking out “en valeurs mobilières” in paragraphs 1 and 2.

104. Section 199 of the Act is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) to declare that the security will be listed or that an application has been or will be made to that end, except in the following cases:

- (a) the Authority expressly authorized such a declaration;
- (b) the declaration appears in a preliminary or final prospectus for which the Authority has issued a receipt;
- (c) the declaration appears in an offering memorandum prescribed by this Act or the regulations;
- (d) an application to have the security listed has been made and securities of the same issuer are already listed; or
- (e) the stock exchange has already conditionally or otherwise approved the listing of the issuer’s securities or agreed to their being traded, or consented or indicated that it did not object to such a declaration.”

105. Section 204 of the Act, amended by section 211 of chapter 24 of the statutes of 2008, is again amended by replacing “190” in the first paragraph by “191.1”.

106. Section 207 of the Act is amended by replacing “or 204” by “, 204 or 204.1”.

107. Section 208 of the Act is amended by replacing “or 204” in the first paragraph by “, 204 or 204.1”.

108. Section 208.1 of the Act is amended by replacing “190” by “191.1”.

109. Section 211 of the Act, amended by section 152 of chapter 7 of the statutes of 2008, is again amended by replacing “190” in the first paragraph by “191.1”.

110. Section 233.2 of the Act is amended by striking out “en valeurs mobilières” in the portion before paragraph 1.

111. Section 237 of the Act is amended by adding the following subparagraph after subparagraph 6 of the first paragraph:

“(7) a designated credit rating organization”.

112. Section 249 of the Act is amended by striking out “en valeurs mobilières” in the portion before paragraph 1.

113. Section 250 of the Act, amended by section 213 of chapter 24 of the statutes of 2008, is again amended by striking out “en valeurs mobilières” wherever it appears in the second paragraph.

114. Section 255 of the Act is amended by striking out “en valeurs mobilières”.

115. Section 262.1 of the Act is amended by striking out “en valeurs mobilières” in the portion before paragraph 1.

116. The heading of Chapter III of Title IX of the Act is amended by striking out “EN VALEURS MOBILIÈRES”.

117. Sections 264 and 265 of the Act are amended by striking out “en valeurs mobilières” wherever it appears.

118. Section 266 of the Act, amended by section 39 of chapter 25 of the statutes of 2009, is again amended by striking out “en valeurs mobilières”.

119. Sections 270 and 273 of the Act are amended by striking out “en valeurs mobilières” wherever it appears.

120. Section 273.1 of the Act is amended

(1) by striking out “en valeurs mobilières” in the first and second paragraphs;

(2) by replacing “\$1,000,000” in the third paragraph by “\$2,000,000”.

121. Section 273.2 of the Act is amended by striking out “en valeurs mobilières”.

122. Section 273.3 of the Act, amended by section 111 of chapter 50 of the statutes of 2006 and section 40 of chapter 25 of the statutes of 2009, is again amended by striking out “en valeurs mobilières” wherever it appears.

123. Section 274.1 of the Act is amended by replacing “the provisions of Title III” by “the provisions of, or a regulation under, Title II or III”.

124. Section 305.1 of the Act, amended by section 216 of chapter 24 of the statutes of 2008, is again amended by striking out “en valeurs mobilières” in the definition of “Québec authority” and in paragraph 4 of the definition of “Québec securities laws” in the first paragraph.

125. Section 307.4 of the Act is amended by striking out “en valeurs mobilières”.

126. Sections 307.6 and 307.8 of the Act are amended by striking out “en valeurs mobilières” in the first paragraph.

127. Section 308.0.3 of the Act is amended by striking out “en valeurs mobilières” wherever it appears.

128. Sections 308.2.2 and 320.1 of the Act are amended by striking out “en valeurs mobilières”.

129. Section 321 of the Act is amended by striking out the first paragraph.

130. Section 322 of the Act, amended by section 222 of chapter 24 of the statutes of 2008, and the heading of Chapter V of Title X of the Act are amended by striking out “en valeurs mobilières” and “EN VALEURS MOBILIÈRES”, respectively.

131. Sections 323 to 323.4 of the Act are repealed.

132. Section 323.5 of the Act is amended by replacing “third” by “second”.

133. Sections 323.6 to 323.8 of the Act are repealed.

134. Section 323.8.1 of the Act is amended by replacing “sections 323.3, 323.4 and 323.6 to 323.8” in the first paragraph by “sections 115.1 to 115.10 of the Act respecting the Autorité des marchés financiers (chapter A-33.2)”.

135. Sections 323.9 to 323.13 of the Act are repealed.

136. Chapter VI of Title X of the Act, comprising sections 324 to 330, is repealed.

137. Section 331 of the Act, amended by section 44 of chapter 25 of the statutes of 2009, is again amended by replacing “Title III” in subparagraph 11.1 of the first paragraph by “Title II, Title III”.

138. Section 331.1 of the Act, amended by section 225 of chapter 24 of the statutes of 2008 and sections 45 and 115 of chapter 25 of the statutes of 2009, is again amended

(1) by inserting “, including governance rules,” after “management rules” in paragraph 8;

(2) by inserting the following paragraphs after paragraph 9.1:

“(9.2) determine the criteria and conditions in accordance with which the Authority may designate a credit rating organization;

“(9.3) determine the rules applicable to designated credit rating organizations and to the disclosure of information to the Authority, the public and the person whose securities are being rated;

“(9.4) prescribe requirements in respect of designated credit rating organizations, including requirements relating to the code of conduct, a prohibition to issue or maintain a credit rating, procedures regarding conflicts of interest between a designated credit rating organization and the person whose securities are being rated, the keeping of the books and registers necessary for the conduct of its business, and the appointment of a compliance officer and of its officers;”;

(3) by striking out paragraph 18;

(4) by inserting the following paragraph after paragraph 19.4:

“(19.5) establish rules pertaining to reporting issuer governance;”;

(5) by striking out “en valeurs mobilières” in paragraph 33.4.

REAL ESTATE BROKERAGE ACT

139. Section 1 of the Real Estate Brokerage Act (2008, chapter 9) is amended by inserting “to a transaction involving a derivative within the meaning of the Derivatives Act (2008, chapter 24) or” after “does not apply” in the second paragraph.

140. Section 40 of the Act is repealed.

141. Section 41 of the Act is amended by replacing “, 38 and 40” by “and 38”.

142. Section 42 of the Act is amended by replacing “The operating rules of such a committee, including those concerning its composition and decision-making,” in the second paragraph by “The operating and decision-making rules of such a committee”.

143. Section 43 of the Act is amended by replacing “, 38 or 40” in the first paragraph by “or 38”.

144. The Act is amended by inserting the following section after section 44:

“**44.1.** Decisions of the Organization to suspend or revoke a licence or to impose conditions or restrictions on a licence must be made public according to the terms and conditions prescribed by regulation.”

145. Section 46 of the Act is amended

(1) by replacing “additional training and” in paragraph 2 by “rules governing additional training, including”;

(2) by replacing “form and tenor of the” in paragraph 9 by “form and tenor of the records,”;

(3) by inserting the following paragraph after paragraph 10:

“(10.1) what measures may be taken to safeguard money entrusted to a licence holder or held in trust, and who may take such measures;”.

146. Section 76 of the Act is amended by striking out “, including those applicable to its composition,”.

147. Section 84 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “The syndic may retain the services of any person needed to carry out an investigation.”;

(2) by inserting the following sentence at the end of the second paragraph: “The complaint may also require a provisional measure.”

148. Section 95 of the Act is amended by replacing “, including those applicable to the filing and hearing of complaints, and, in particular, those providing for the committee’s sitting in divisions, and those to be applied when a committee member must be replaced or becomes disqualified,” in the first paragraph by “—including those applicable to the filing and hearing of complaints and those applicable to its decision-making process, such as the imposition of provisional measures—”.

149. Section 97 of the Act is amended by adding the following sentence at the end of the second paragraph: “The discipline committee has jurisdiction to the exclusion of any court, in first instance.”

150. Section 98 of the Act is amended

(1) by inserting “, after giving them the opportunity to present their case,” after “discipline committee” in the second sentence of the first paragraph;

(2) by striking out the last three paragraphs.

151. The Act is amended by inserting the following section after section 98:

“98.1. The discipline committee must, on rendering a decision to suspend, revoke or impose restrictions or conditions on a licence, decide whether or not it will publish a notice of the decision in a newspaper distributed in the place where the broker’s or agency’s establishment is located. If the discipline committee orders the publication of such a notice, it must, in addition, decide whether the publication costs are to be paid by the broker or agency, by the Organization, or divided as specified between the broker or agency and the Organization.

The notice must include the name of the broker or agency found guilty, the location of the establishment, the date and nature of the offence, and the date and summary of the decision.

A decision of the discipline committee ordering the broker or agency to pay costs, imposing a fine on the broker or agency, or ordering the broker, the agency or the Organization to pay the publication costs referred to in the first paragraph may, if not complied with, be homologated by the Superior Court or the Court of Québec, according to their respective jurisdictions, and becomes enforceable as a judgment of that Court.”

152. Section 101 of the Act is amended by adding the following paragraph at the end:

“The discipline committee may at any time rectify a decision so long as it has not become enforceable, unless it is being appealed.”

153. Section 107 of the Act is amended by replacing “including those applicable to its composition” by “including those applicable to its decision-making process”.

DERIVATIVES ACT

154. Section 3 of the Derivatives Act (2008, chapter 24) is amended by replacing “accredited investors within the meaning of the Securities Act” in paragraph 11 of the definition of “accredited counterparty” by “accredited counterparties within the meaning of this Act”.

155. Section 14 of the Act is amended by replacing “publishes a notice of the application in its Bulletin and invites” in the second paragraph by “may publish a notice of the application inviting”.

156. Section 49 of the Act is amended by striking out “en valeurs mobilières” in the first paragraph.

157. Section 81 of the Act is amended by striking out “en valeurs mobilières” in the French text.

158. Section 82 of the Act is amended by replacing “public” in the third paragraph by “public, or may impose restrictions or conditions on a person’s qualification”.

159. Section 85 of the Act is replaced by the following section:

“**85.** A qualified person must provide periodic disclosure about its business and internal affairs, timely disclosure of a material change and any other disclosure prescribed by regulation, in accordance with the conditions and in the manner determined by regulation.”

- 160.** Section 86 of the Act is amended by replacing “on its own initiative or on application by an interested person” in the first paragraph by “on the conditions it determines”.
- 161.** Section 111 of the Act is amended by striking out the first paragraph.
- 162.** Sections 113 and 114 of the Act are amended by striking out “en valeurs mobilières” in the French text.
- 163.** Section 119 of the Act is amended by striking out “en valeurs mobilières” in the portion before paragraph 1 in the French text.
- 164.** Section 120 of the Act is amended by striking out “en valeurs mobilières” in the second paragraph in the French text.
- 165.** Section 125 of the Act is amended by striking out “en valeurs mobilières” in the French text.
- 166.** Section 127 of the Act is amended by striking out “en valeurs mobilières” in the portion before paragraph 1 in the French text.
- 167.** The heading of Chapter II of Title V of the Act is amended by striking out “EN VALEURS MOBILIÈRES”.
- 168.** Section 130 of the Act is amended by striking out “en valeurs mobilières” in the first paragraph in the French text.
- 169.** Section 134 of the Act is amended by replacing “\$1,000,000” in the third paragraph by “\$2,000,000”.
- 170.** Sections 136 to 138 of the Act are repealed.
- 171.** Division II of Chapter II of Title V of the Act, comprising sections 139 and 140, is repealed.
- 172.** The Act is amended by inserting the following section after section 145:
- “145.1.** No person with knowledge of material order information may trade in a standardized derivative that is the subject of the material order information, recommend that another party do so, or disclose the information to anyone, except in the following cases:
- (1) the person is justified in believing that the other party already knew of the material order information;

(2) the person must disclose the material order information in the course of business, and there are no grounds for the person to be justified in believing the material order information will be used or disclosed contrary to this section;

(3) the person enters into a transaction under a written automatic standardized derivatives purchase plan or other similar written automatic plan in which the person agreed to participate before obtaining knowledge of the material order information;

(4) the person entered into a transaction as a result of a written obligation that the person entered into before obtaining knowledge of the material order information; or

(5) the person entered into a transaction as agent under the specific unsolicited instructions of the principal, or under instructions that the agent solicited from the principal before obtaining knowledge of the material order information.

For the purposes of this section, “material order information” means any information relating to an order, a projected or unexecuted order to purchase or trade a standardized derivative or underlying interest, or even an intention to place such an order, that is likely to have a significant effect on the market price of the standardized derivative.”

173. Section 148 of the Act is amended by striking out “en valeurs mobilières” in paragraph 1 in the French text.

174. Section 162 of the Act is amended by inserting “145.1,” after “offence under section”.

175. Section 166 of the Act is amended by inserting “145.1,” after “sections”.

176. Section 169 of the Act is amended by inserting “, 145.1” after “144” in the first paragraph.

177. Section 175 of the Act, amended by section 123 of chapter 25 of the statutes of 2009, is again amended by replacing subparagraph 22 of the first paragraph by the following subparagraph:

“(22) prescribe any other disclosure for the purposes of section 85, and the conditions and manner of any disclosure required under that section;”.

178. Section 235 of the Act is amended by striking out “en valeurs mobilières” in the French text.

ACT TO AMEND THE SECURITIES ACT AND OTHER LEGISLATIVE PROVISIONS

179. Section 130 of the Act to amend the Securities Act and other legislative provisions (2009, chapter 25) is amended by replacing “A complaint,” by “A”.

180. Section 131 of the Act is amended by replacing “Bureau de décision et de révision en valeurs mobilières” by “Bureau de décision et de révision”.

TRANSITIONAL AND FINAL PROVISIONS

181. A proceeding regarding a firm, an independent representative or an independent partnership commenced before 1 April 2010 by the Autorité des marchés financiers for the purposes of section 115 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2) is continued in accordance with that Act as it read before that date.

182. The Bureau de décision et de révision exercises its powers under section 115 of the Act respecting the distribution of financial products and services with respect to a person registered in accordance with that Act from 1 April 2010, even if the person contravened that Act or a regulation before that date.

183. The Bureau de décision et de révision may use the name “Bureau de décision et de révision en valeurs mobilières” until 1 April 2010.

184. The rules of procedure determined by the Bureau de décision et de révision en valeurs mobilières in accordance with section 323.1 of the Securities Act (R.S.Q., chapter V-1.1) and in force on 3 December 2009, are deemed to have been determined by the Bureau de décision et de révision in accordance with section 115.2 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2). They continue to apply, with the necessary modifications, until replaced or repealed by new rules determined by the Bureau de décision et de révision in accordance with that section 115.2.

185. Unless the context indicates a different meaning, in any statutory instrument or other document, the words “Bureau de décision et de révision en valeurs mobilières”, or “Bureau” or “Board” when pertaining to the Bureau de décision et de révision en valeurs mobilières, refer to the Bureau de décision et de révision.

186. Regulations made by the Authority under section 210 of the Act respecting the distribution of financial products and services are deemed to have been made by the Authority under section 423 of that Act. The regulations continue to apply, with the necessary modifications, until replaced or repealed by a regulation made under that section 423.

187. This Act comes into force on 4 December 2009, except sections 28 to 31, which come into force on 1 January 2010, and paragraph 1 of section 5, section 13, section 18 to the extent that it enacts the second paragraph of section 40.2.1 of the Deposit Insurance Act (R.S.Q., chapter A-26), sections 75, 91, 92, 100, 111, paragraph 2 of section 138 and sections 139 to 153, 158, 159 and 177, which come into force on the date or dates to be set by the Government.

2009, chapter 59

AN ACT TO AMEND THE POLICE ACT AS REGARDS CROSS-BORDER POLICING

Bill 75

Introduced by Mr. Jacques P. Dupuis, Minister of Public Security

Introduced 17 November 2009

Passed in principle 24 November 2009

Passed 2 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended:

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

Explanatory notes

This Act amends the Police Act to allow police officers to be granted cross-border powers, and to determine which police ethics system is to apply to officers with such powers.

To that end, it establishes a process by which an authorizing official designated by the Minister of Public Security may authorize a police officer of another province or a territory of Canada to perform police duties in Québec. The authorizing official sets the duration of the authorization and specifies the duties the police officer is authorized to perform as well as the area in which and the conditions subject to which he or she is to perform them. The authorization may be terminated at any time by the authorizing official.

Under the Act, a police officer from another jurisdiction, while performing duties in Québec within the limits set out in his or her written authorization, has all the powers and protections enjoyed by Québec police officers.

(Cont'd on next page)

Explanatory notes (Cont'd)

As regards police ethics, the Act stipulates that a person may lodge a complaint with Québec's Police Ethics Commissioner about the conduct in Québec of a police officer from another jurisdiction, but that the Commissioner may impose no penalty under the Police Act on such an officer. The Act sets out how the Commissioner is to deal with such complaints and what information the Commissioner must send to the authority that would normally deal with the complaint in the police officer's home province or territory.

In addition, the Act provides that a Québec police officer may be authorized by the competent authority of another province or a territory of Canada to perform police duties in that province or territory, and that the Police Act continues to apply to such a police officer in the performance of duties in that province or territory. If a complaint is lodged against a Québec police officer in that province or territory, it may be referred to Québec's Police Ethics Commissioner, who will deal with it as if the police officer's conduct that is the subject of the complaint had occurred in Québec.

Lastly, the Act contains provisions on reciprocal indemnification, by the authorities responsible for the police forces concerned, for costs arising from the exercise of cross-border policing powers.



Chapter 59

AN ACT TO AMEND THE POLICE ACT AS REGARDS CROSS-BORDER POLICING

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Police Act (R.S.Q., chapter P-13.1) is amended by inserting the following chapter after section 104:

“CHAPTER I.1

“CROSS-BORDER POWERS OF POLICE OFFICERS

“DIVISION I

“POLICE OFFICERS OF ANOTHER PROVINCE OR A TERRITORY OF CANADA

“§1. — *Authorization procedure*

“**104.1.** A police officer of another province or a territory of Canada may be authorized to perform police duties in Québec in accordance with this division by an authorizing official designated by the Minister.

The Minister may, by directive, determine how the powers and duties of an authorizing official are to be exercised.

“**104.2.** A request for authorization is made by the director of the police force of which the police officer is a member or by a person designated by the director of that police force.

The request must be made in writing. In urgent circumstances, the request may be made orally and must specify the reasons why it cannot be made in writing.

In all cases, the request must include the following information:

(1) the name, date of birth, rank, badge number and contact information of the police officer;

(2) the name, title and contact information of the person making the request;

(3) the duration of the requested authorization;

(4) the reasons for the request, a general description of the police officer's duties in Québec and the area where the police officer is expected to perform those duties;

(5) an assessment of the risks associated with the police officer's duties, including the possibility of firearms being used.

“104.3. The authorizing official shall review the request and shall, to that end, consult the director of the police force, or the officer in charge of the Sûreté du Québec police station, in the area where the police officer is expected to perform duties. The authorizing official may also require any additional information from the person making the request.

“104.4. The authorizing official must make a decision within 10 days after receiving the request for authorization or as soon as possible if the request is made in urgent circumstances.

If the authorizing official is of the opinion that it is appropriate to grant the request, he or she shall draw up a written authorization; otherwise, he or she shall advise the person who made the request that it has been denied.

“104.5. The duration of the authorization may not exceed three years.

However, if the authorization is granted in urgent circumstances, its duration may not exceed 72 hours. It may be renewed once if a request has been made in writing beforehand.

“104.6. The written authorization, in the form determined by the Minister, must include the following information:

(1) the name, rank, badge number of the police officer and the name of the police force of which he or she is a member;

(2) the effective date and time of the authorization and its duration;

(3) the duties the police officer is authorized to perform;

(4) the area where the police officer is authorized to perform those duties;

(5) the conditions imposed on the performance of those duties, including the name of the police force under whose authority the police officer is to perform them.

“104.7. Before the effective date of the written authorization and not later than five days after drawing it up, the authorizing official shall send two copies to the person who made the request for authorization, who must give one of them to the authorized police officer. The authorizing official shall also issue proof of authorization to the police officer.

The authorizing official shall send a copy of the written authorization to the Minister and to the police force under whose authority the police officer is to perform duties.

If the authorization is granted in urgent circumstances and is to become effective before the person who made the request or the police officer receives a copy of the written authorization, the authorizing official shall orally inform that person of the information contained in the written authorization so that he or she may inform the authorized police officer.

“§2. — *Authorized police officer’s status and duties*

“**104.8.** An authorized police officer, while performing duties in Québec, has all the powers and protections conferred on Québec police officers, subject to the limits set out in his or her written authorization.

“**104.9.** An authorized police officer does not, by virtue of the authorization granted to him or her, become an employee or member of a Québec police force. The police officer continues at all times to be a member of the police force of his or her home province or territory.

However, for the purposes of section 25.1 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) and section 55 of the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) as they relate to justification for acts or omissions that could otherwise constitute offences, an authorized police officer is deemed to be a member of the police force under whose authority he or she performs duties in Québec.

“**104.10.** An authorized police officer must carry proof of authorization with him or her at all times while performing duties in Québec and show it on request, unless exempted from doing so by the terms of the authorization.

“**104.11.** An authorized police officer must provide the director of the police force or the officer in charge of the Sûreté du Québec police station under whose authority the authorized police officer performs duties, or the representative of the director or officer in charge, with any information that person requires on the duties performed by the police officer in Québec and any other information the authorized police officer considers relevant.

The authorized police officer must also comply with any directions given to him or her by that person regarding the performance of those duties.

“§3. — *Termination of authorization*

“**104.12.** An authorizing official may at any time terminate a police officer’s authorization, including

(1) if the authorized police officer has failed to comply with a condition imposed on his or her authorization or with a provision of this Act that applies to him or her;

(2) if the authorized police officer has failed to act in a professional manner in the performance of duties in Québec.

The authorizing official must terminate the authorization on receiving a request that it be terminated from the director of the police force of which he or she is a member, or a person designated by the director of that police force.

“104.13. The authorizing official shall give written notice of the termination to the police officer concerned and to the director of the police force of which he or she is a member. The termination is effective on the date and at the time specified in the notice.

The authorizing official shall also send a copy of the notice of termination to the Minister and to the police force under whose authority the police officer performed or was to perform duties.

“DIVISION II

“QUÉBEC POLICE OFFICERS

“104.14. A Québec police officer may be authorized by the competent authority of another province or a territory of Canada to perform police duties in that province or territory.

Unless special provisions apply, a Québec police officer so authorized continues to be subject to this Act while performing duties in that province or territory.

“104.15. A Québec police officer authorized to perform duties in another province or a territory of Canada must cooperate in any investigation, hearing or other proceeding underway in that province or territory concerning his or her conduct or an operation in which he or she participated in that province or territory, subject to the rights and privileges a police officer of that province or territory would have in the same situation.

If a Québec police officer is the subject of such a proceeding, the police force of which he or she is a member shall, on request, provide the competent person with all the relevant information and documents in its possession, subject to the rights and privileges a police force of that province or territory would have in the same situation.

“104.16. No statement or deposition made by a Québec police officer in the course of a proceeding referred to in section 104.15 may be used without his or her consent in police ethics or discipline proceedings instituted under this Act.

“DIVISION III**“INDEMNIFICATION**

“104.17. The competent authority in respect of a Québec police force may enter into an agreement with the competent authority in another province or a territory of Canada regarding indemnification for costs arising out of the authorization granted a Québec police officer to perform police duties in that province or territory or the authorization granted a police officer of that province or territory to perform police duties in Québec.

Subject to such an agreement, the competent authority in respect of a Québec police force shall indemnify the competent authority in that province or territory against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred in respect of a civil, penal, criminal or administrative action or proceeding, if the police force of that province or territory is a party to the action or proceeding and the action or proceeding arises out of the duties performed in that province or territory by an authorized police officer who is a member of the Québec police force.”

2. Section 126 of the Act, replaced by section 14 of chapter 10 of the statutes of 2008, is amended by inserting the following paragraph after the first paragraph:

“However, only subdivision 4 of Division II applies to a police officer of another province or a territory of Canada who performs duties in Québec by virtue of cross-border powers.”

3. Section 128 of the Act is amended by replacing “section 143” in the first paragraph by “section 143 or 143.1 or subdivision 4, as applicable”.

4. The Act is amended by inserting the following section after section 143:

“143.1. A complaint about the conduct of a Québec police officer, in the performance of duties in another province or a territory of Canada, that constitutes a transgression of the Code of ethics may be referred to the Commissioner even if it has been lodged in that province or territory. In the latter case, the director of the police force of which the police officer is a member, on being notified that such a complaint has been lodged, must inform the Commissioner and forward the documents received, if any, to the Commissioner.

The Commissioner shall deal with such a complaint as if the police officer’s conduct had occurred in Québec.”

5. Section 149 of the Act is amended by replacing “and the director of the police force concerned” in paragraph 4 by “, the director of the police force concerned and, in the case of a complaint about the conduct of a Québec police officer in another province or a territory of Canada, the competent authority with which the complaint has been lodged in that province or territory,”.

6. Section 169 of the Act is amended by replacing “and the police officer whose conduct is the subject-matter of the complaint” by “, the police officer whose conduct is the subject-matter of the complaint and, in the case of a complaint about the conduct of a Québec police officer in another province or a territory of Canada, the competent authority with which the complaint has been lodged in that province or territory”.

7. Section 170 of the Act is amended by replacing “and the director of the police force to which he belongs” in the second paragraph by “, the director of the police force of which he or she is a member and, in the case of a complaint about the conduct of a Québec police officer in another province or a territory of Canada, the competent authority with which the complaint has been lodged in that province or territory”.

8. Section 176 of the Act is amended by replacing “three” by “six”.

9. Section 177 of the Act is amended by adding the following paragraph at the end:

“If a complaint about a Québec police officer has been lodged with the competent authority of another province or a territory of Canada and the competent authority has produced a report about the officer’s conduct in that province or territory, the Commissioner may ask the competent authority to conduct a supplementary investigation.”

10. Section 179 of the Act is amended by replacing “and the director of the police force to which he belongs,” in the first paragraph by “, the director of the police force of which he or she is a member and, in the case of a complaint about the conduct of a Québec police officer in another province or a territory of Canada, the competent authority with which the complaint has been lodged in that province or territory,”.

11. The Act is amended by inserting the following subdivision after section 193:

“§4. — *Complaints about the conduct in Québec of police officers of another province or a territory of Canada*

“**193.1.** Any person may lodge a complaint with the Commissioner about the conduct of a police officer of another province or a territory of Canada in the performance of duties in Québec that were authorized under Division I of Chapter I.1 of Title II. The complaint must be in writing.

Sections 144, 150 to 154, 156 to 162, 164, 165, 171, 173, 174, 176 and 189 to 193 apply, with the necessary modifications, to such a complaint.

“**193.2.** The Commissioner shall inform the complainant of the procedure for dealing with complaints about the conduct in Québec of police officers of another province or a territory of Canada.

The Commissioner shall also inform the complainant that no penalty may be imposed on such a police officer under this Act and give the complainant the contact information of the authority that would normally deal with the complaint in the police officer's home province or territory.

“193.3. Within 20 days after the receipt of the complaint, a copy of the complaint and the evidence collected is forwarded to the authority that would normally deal with the complaint in the police officer's home province or territory and to the authorizing official concerned.

“193.4. The Commissioner may submit the complaint to conciliation, deal with it under the Commissioner's authority if it relates to a case described in section 148, or reject it.

“193.5. Within 60 days after the receipt of the complaint or the identification of the police officer concerned, the Commissioner must, after a preliminary analysis of the complaint,

(1) decide whether the complaint is to be dealt with under the Commissioner's authority or must be rejected;

(2) refer the complaint to the appropriate police force for the purposes of a criminal investigation if it appears to the Commissioner that a criminal offence may have been committed;

(3) where applicable, designate a conciliator and forward the file;

(4) inform the complainant, the authority that would normally deal with the complaint in the police officer's home province or territory and the authorizing official concerned of the Commissioner's decision to refer the complaint to conciliation, to deal with it under the Commissioner's authority or to reject it.

The authorizing official shall then inform the police officer concerned and the director of the police force of which he or she is a member of the substance of the complaint, of the facts enabling the event that gave rise to the complaint to be identified and of the Commissioner's decision.

“193.6. The Commissioner, taking all circumstances into account, including the nature and gravity of the facts alleged in the complaint, may order the holding of an investigation.

The Commissioner may refuse to hold an investigation or may terminate an investigation if, in the Commissioner's opinion,

(1) the complaint is frivolous, vexatious or made in bad faith;

(2) the complainant without valid reasons refuses to participate in the conciliation procedure or refuses to cooperate in the investigation;

(3) having regard to all circumstances, investigation or further investigation is not necessary.

“193.7. The Commissioner shall notify, in writing, the complainant, the authority that would normally deal with the complaint in the police officer’s home province or territory and the authorizing official concerned of any decision under section 193.6, including reasons. The Commissioner shall also inform the complainant of the complainant’s right to obtain a review of the decision by submitting new facts or elements to the Commissioner within 15 days. The Commissioner shall make a decision on a review within 10 days and the decision is final.

The authorizing official shall notify, in writing, the police officer and the police force of which he or she is a member of the Commissioner’s decision.

“193.8. Not later than 45 days after deciding to hold an investigation, and afterwards as needed during the course of the investigation, the Commissioner shall notify, in writing, the complainant, the authority that would normally deal with the complaint in the police officer’s home province or territory and the authorizing official concerned of the status of the investigation, unless, in the Commissioner’s opinion, to do so might adversely affect the investigation.

The authorizing official shall send a copy of the notice to the police officer concerned and the director of the police force of which he or she is a member.

“193.9. The Commissioner shall send the investigation report to the authority that would normally deal with the complaint in the police officer’s home province or territory and the authorizing official concerned. The Commissioner may conduct a supplementary investigation on the authority’s request.

The Commissioner shall notify the complainant in writing that the investigation is completed and that the report has been sent to the authority.

Once the report has been sent or the supplementary investigation is completed, the Commissioner’s jurisdiction over the complaint terminates.

“193.10. The Commissioner shall, at the Minister’s request, hold an investigation in accordance with this subdivision on the conduct in Québec of a police officer of another province or a territory of Canada.”

12. Section 236 of the Act is amended by adding the following paragraph at the end:

“If the decision pertains to the conduct of a Québec police officer in another province or a territory of Canada, the Commissioner shall send a copy of the decision as soon as possible to the authority with which the complaint was lodged in that province or territory.”

13. This Act comes into force on 4 December 2009.

2009, chapter 60

AN ACT TO EXTEND THE TERM OF THE PERSON DESIGNATED TO ACT TEMPORARILY AS LOBBYISTS COMMISSIONER

Bill 80

Introduced by Mr. Jacques P. Dupuis, Government House Leader

Introduced 3 December 2009

Passed in principle 3 December 2009

Passed 3 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended: None

Explanatory notes

This Act extends the term of the person who has been acting temporarily as Lobbyists Commissioner since 6 July 2009 until a Commissioner is appointed or until 11 June 2010, whichever occurs first.



Chapter 60

AN ACT TO EXTEND THE TERM OF THE PERSON DESIGNATED TO ACT TEMPORARILY AS LOBBYISTS COMMISSIONER

[Assented to 4 December 2009]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite the time limit specified in section 34.1 of the Lobbying Transparency and Ethics Act (R.S.Q., chapter T-11.011), the term of the person who has been acting temporarily as Lobbyists Commissioner since 6 July 2009 is extended until a Commissioner is appointed or until 11 June 2010, whichever occurs first.

2. This Act comes into force on 4 December 2009.

2009, chapter 61

AN ACT TO PROCLAIM THE INTERNATIONAL DAY OF NON-VIOLENCE

Bill 199

Introduced by Mr. Stéphane Bédard, Member for Chicoutimi

Introduced 12 November 2009

Passed in principle 27 November 2009

Passed 2 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended: None

Explanatory notes

The purpose of this Act is to proclaim 2 October of each year the International Day of Non-Violence.



Chapter 61

AN ACT TO PROCLAIM THE INTERNATIONAL DAY OF NON-VIOLENCE

[Assented to 4 December 2009]

AS Quebecers, in accordance with their values, have always refused to remain silent and inactive in the face of violent and bellicose actions, on both the national and international stages;

AS it is our duty as a democratic people to promote true tolerance and non-violence at all levels, from the individual to the State;

AS the General Assembly of the United Nations has decided that an International Day of Non-Violence will be commemorated each year on 2 October;

AS Quebecers' desire to help bring an end to all types of physical and psychological violence based on grounds such as sex, sexual orientation, race, age, religion, political convictions or social and economic status has been affirmed time and again in the National Assembly of Québec;

AS there exists in Québec a strong desire to contribute, with the other members of the international community, to the message of non-violence, tolerance and respect for human rights and democracy;

AS proclaiming and commemorating the International Day of Non-Violence would contribute to strengthening the ideals of non-violence;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The second day of October is proclaimed as the International Day of Non-Violence.

2. This Act comes into force on 4 December 2009.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2009

This table contains the amendments made in 2009 to the Revised Statutes of Québec and other public Acts without regard to the date of coming into force of the amendments. It includes all legislative amendments but does not include amendments from other sources, such as amendments by order in council. In addition to the reference and title of each Act amended during the year, the table lists each amended section (in bold), followed by a reference to the amending section or sections.

The other public Acts, that is, those not subject to consolidation, those not yet included in the Revised Statutes of Québec, and the Civil Code of Québec, follow the Revised Statutes.

The cumulative table of amendments, listing all amendments made since 1977 to the Revised Statutes of Québec and other public Acts, is now available on the CD-ROM provided with this volume and is also posted on the website of Les Publications du Québec at the following address:
http://www2.publicationsduquebec.gouv.qc.ca/lois_et_reglements/tab_modifs/AaZ.htm.

Abbreviations

a. = article	Rp. = Replaced
aa. = articles	s. = section
Ab. = Abrogated	ss. = sections
App. = Appendix	Sched. = Schedule
c. = chapter	

Reference	Title
	Amendments

1—REVISED STATUTES OF QUÉBEC

c. A-3.001	Act respecting industrial accidents and occupational diseases 2 , 2009, c. 24, s. 72 18 , 2009, c. 24, s. 73 81.1 , 2009, c. 19, s. 1 100 , 2009, c. 19, s. 2 101.1 , 2009, c. 19, s. 3 110 , 2009, c. 19, s. 4 111 , 2009, c. 19, s. 5 139 , 2009, c. 19, s. 6 345 , 2009, c. 19, s. 7 361 , 2009, c. 19, s. 8 362 , 2009, c. 19, s. 9 362.1 , 2009, c. 19, s. 10 Sched. III , 2009, c. 19, s. 11
c. A-4.1	Act respecting the acquisition of farm land by non-residents 10 , 2009, c. 52, s. 714
c. A-6.001	Financial Administration Act 16 , 2009, c. 38, s. 11 87 , 2009, c. 38, s. 12 89 , 2009, c. 38, s. 13

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-6.001	Financial Administration Act — <i>Cont'd</i> 90 , 2009, c. 38, s. 14 Sched. 2 , 2009, c. 6, s. 31; 2009, c. 7, s. 44; 2009, c. 32, s. 24; 2009, c. 53, s. 44; 2009, c. 58, s. 1
c. A-6.01	Public Administration Act 29 , 2009, c. 3, s. 3 73 , 2009, c. 38, s. 15
c. A-7.002	Act respecting the Agence des partenariats public-privé du Québec Ab. , 2009, c. 53, s. 63 (<i>with exceptions</i>)
c. A-10	Travel Agents Act 1 , 2009, c. 51, s. 21 3 , 2009, c. 51, s. 22 4 , 2009, c. 51, s. 24 5 , Ab. 2009, c. 51, s. 25 7 , 2009, c. 51, s. 26 8 , 2009, c. 51, s. 27 12 , 2009, c. 51, s. 28 36 , 2009, c. 51, s. 29 37 , 2009, c. 51, s. 30 40.1 , 2009, c. 51, s. 31
c. A-19.1	Act respecting land use planning and development 6 , 2009, c. 26, s. 1 137.2 , 2009, c. 26, s. 2 145.42 , 2009, c. 26, s. 3 145.43 , 2009, c. 26, s. 3 227 , 2009, c. 26, s. 4
c. A-23	Land Surveyors Act 52 , 2009, c. 35, s. 29 56 , 2009, c. 35, s. 30 57 , 2009, c. 35, s. 31
c. A-23.001	Act respecting prearranged funeral services and sepultures 2 , 2009, c. 25, s. 50 17 , 2009, c. 25, s. 51 80.1 , 2009, c. 51, s. 32
c. A-23.1	Act respecting the National Assembly 35 , 2009, c. 3, s. 2
c. A-26	Deposit Insurance Act 1 , 2009, c. 58, s. 3 1.1 , 2009, c. 58, s. 3 1.2 , 2009, c. 58, s. 3 17 , Ab. 2009, c. 58, s. 4 18 , Ab. 2009, c. 58, s. 4 25 , 2009, c. 52, s. 497; Ab. 2009, c. 58, s. 4 26 , Ab. 2009, c. 58, s. 4 27 , 2009, c. 58, s. 5 28 , 2009, c. 58, s. 6 31.3 , 2009, c. 58, s. 7 31.4 , 2009, c. 58, s. 8 32.1 , 2009, c. 58, s. 9

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-26	<p>Deposit Insurance Act — <i>Cont'd</i></p> <p>33.1, 2009, c. 27, s. 9; 2009, c. 58, s. 10 34.1, 2009, c. 58, s. 11 34.2, 2009, c. 58, s. 12 34.4, 2009, c. 58, s. 13 35, 2009, c. 58, s. 14 35.1, 2009, c. 58, s. 15 40, 2009, c. 58, s. 16 40.0.1, 2009, c. 58, s. 17 40.0.2, 2009, c. 58, s. 17 40.0.3, 2009, c. 58, s. 17 40.0.4, 2009, c. 58, s. 17 40.0.5, 2009, c. 58, s. 17 40.0.6, 2009, c. 58, s. 17 40.0.7, 2009, c. 58, s. 17 40.0.8, 2009, c. 58, s. 17 40.0.9, 2009, c. 58, s. 17 40.2.1, 2009, c. 58, s. 18 40.3.1, 2009, c. 58, s. 19 40.3.2, Ab. 2009, c. 58, s. 20 40.3.3, Ab. 2009, c. 58, s. 20 41.3, 2009, c. 58, s. 21 42, 2009, c. 58, s. 22 43, 2009, c. 58, s. 23 45, 2009, c. 58, s. 24 45.1, 2009, c. 58, s. 25 51, Ab. 2009, c. 58, s. 26 55, Ab. 2009, c. 58, s. 26 57, 2009, c. 58, s. 27</p>
c. A-29	<p>Health Insurance Act</p> <p>3, 2009, c. 30, s. 46; 2009, c. 45, s. 1 15.1, 2009, c. 29, s. 29 22.0.0.1, 2009, c. 29, s. 30; 2009, c. 30, s. 47 65, 2009, c. 45, s. 2 67, 2009, c. 45, s. 3 69, 2009, c. 30, s. 48</p>
c. A-29.01	<p>Act respecting prescription drug insurance</p> <p>23, 2009, c. 5, s. 1 24, 2009, c. 5, s. 2 24.1, 2009, c. 5, s. 3</p>
c. A-29.011	<p>Act respecting parental insurance</p> <p>3, 2009, c. 24, s. 74 6, 2009, c. 24, s. 75 20, 2009, c. 24, s. 76 21, 2009, c. 24, s. 77 22, 2009, c. 24, s. 78 37, 2009, c. 24, s. 79 43, 2009, c. 24, s. 80 49, 2009, c. 24, s. 81 53, 2009, c. 24, s. 82 54, 2009, c. 24, s. 83 55, 2009, c. 24, s. 84 56, 2009, c. 24, s. 85 66, 2009, c. 24, s. 86 67, 2009, c. 24, s. 87 94, 2009, c. 24, s. 88</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-32	Act respecting insurance 1 , 2009, c. 52, s. 498 20 , 2009, c. 52, s. 499 23 , 2009, c. 52, s. 500 33.1 , 2009, c. 52, s. 501 35 , 2009, c. 52, s. 502 35.1 , 2009, c. 52, s. 503 35.1.1 , 2009, c. 52, s. 503 35.2 , 2009, c. 52, s. 504 35.3 , 2009, c. 52, s. 505 37 , 2009, c. 52, s. 524 39 , 2009, c. 52, s. 506 52.2 , 2009, c. 52, s. 507 66.2 , 2009, c. 52, s. 508 93.22 , 2009, c. 52, s. 509 93.27 , 2009, c. 52, s. 510 184.1 , 2009, c. 52, s. 511 186 , 2009, c. 52, s. 512 194 , 2009, c. 52, s. 513 200.0.2 , 2009, c. 52, s. 514 200.0.4 , 2009, c. 52, s. 515 200.0.9 , 2009, c. 52, s. 516 200.0.11 , 2009, c. 52, s. 517 200.0.12 , 2009, c. 52, s. 518 200.0.14 , Ab. 2009, c. 52, s. 519 200.0.15 , Ab. 2009, c. 52, s. 519 200.0.16 , 2009, c. 52, s. 524 200.3 , 2009, c. 52, s. 520 200.6 , 2009, c. 52, s. 521 200.8 , 2009, c. 52, s. 522 243 , 2009, c. 58, s. 28 269 , 2009, c. 58, s. 29 285.37 , 2009, c. 58, s. 30 325.0.2 , 2009, c. 58, s. 31 420 , 2009, c. 52, s. 523 420.1 , 2009, c. 52, s. 524
c. A-33.2	Act respecting the Autorité des marchés financiers 35.1 , 2009, c. 58, s. 32 38.2 , 2009, c. 58, s. 33 61 , 2009, c. 58, s. 34 73 , 2009, c. 58, s. 35 92 , 2009, c. 58, s. 38 93 , 2009, c. 58, s. 39 94 , 2009, c. 58, s. 40 95 , 2009, c. 58, s. 41 96 , Ab. 2009, c. 58, s. 42 114 , 2009, c. 58, s. 43 115 , 2009, c. 58, s. 44 115.1 , 2009, c. 58, s. 45 115.2 , 2009, c. 58, s. 45 115.3 , 2009, c. 58, s. 45 115.4 , 2009, c. 58, s. 45 115.5 , 2009, c. 58, s. 45 115.6 , 2009, c. 58, s. 45 115.7 , 2009, c. 58, s. 45 115.8 , 2009, c. 58, s. 45 115.9 , 2009, c. 58, s. 45 115.10 , 2009, c. 58, s. 45 115.11 , 2009, c. 58, s. 45 115.12 , 2009, c. 58, s. 45 115.13 , 2009, c. 58, s. 45 115.14 , 2009, c. 58, s. 45

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-33.2	Act respecting the Autorité des marchés financiers — <i>Cont'd</i> 115.15 , 2009, c. 58, s. 45 115.16 , 2009, c. 58, s. 45 115.17 , 2009, c. 58, s. 45 115.18 , 2009, c. 58, s. 45 115.19 , 2009, c. 58, s. 45 115.20 , 2009, c. 58, s. 45 115.21 , 2009, c. 58, s. 45 115.22 , 2009, c. 58, s. 45
c. B-1	Act respecting the Barreau du Québec 5 , 2009, c. 35, s. 32 10 , 2009, c. 35, s. 33 11 , 2009, c. 35, s. 34 15 , 2009, c. 35, s. 35 22.1 , 2009, c. 35, s. 36 44 , 2009, c. 35, s. 37 45 , 2009, c. 35, s. 38 46 , 2009, c. 35, s. 39 48 , 2009, c. 35, s. 40 75 , 2009, c. 35, s. 41 128 , 2009, c. 52, s. 525 131 , 2009, c. 35, s. 42 142 , 2009, c. 35, s. 43 Sched. I , 2009, c. 35, s. 44
c. B-1.1	Building Act 58 , 2009, c. 57, s. 1 60 , 2009, c. 57, s. 2 61 , 2009, c. 57, s. 3 65.1 , 2009, c. 57, s. 4 65.4 , 2009, c. 57, s. 5 70 , 2009, c. 57, s. 6 196 , 2009, c. 57, s. 7 196.1 , 2009, c. 57, s. 8 196.2 , 2009, c. 57, s. 8 196.3 , 2009, c. 57, s. 8
c. C-6.1	Act constituting Capital régional et coopératif Desjardins 15 , 2009, c. 13, s. 1
c. C-8.1.1	Act respecting the Centre de services partagés du Québec 41 , 2009, c. 40, s. 16
c. C-8.3	Act respecting international financial centres 4 , 2009, c. 15, s. 1; 2009, c. 25, s. 52; 2009, c. 58, s. 46 7.1 , 2009, c. 15, s. 2 51.1 , 2009, c. 15, s. 3 51.4 , 2009, c. 15, s. 4 51.5 , 2009, c. 15, s. 4 65 , 2009, c. 5, s. 4
c. C-11.3	Charter of Ville de Longueuil 54.14 , 2009, c. 26, s. 5

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-11.4	Charter of Ville de Montréal 83.15 , 2009, c. 26, s. 6 83.16 , 2009, c. 26, s. 6 83.17 , 2009, c. 26, s. 6 83.18 , 2009, c. 26, s. 6 83.19 , 2009, c. 26, s. 6 83.20 , 2009, c. 26, s. 6 83.21 , 2009, c. 26, s. 6 83.22 , 2009, c. 26, s. 6 85 , 2009, c. 26, s. 7 85.1 , 2009, c. 26, s. 8 86.1 , 2009, c. 26, s. 9 151.13 , 2009, c. 26, s. 10 151.14 , 2009, c. 26, s. 10 151.15 , 2009, c. 26, s. 10 151.16 , 2009, c. 26, s. 10 151.17 , 2009, c. 26, s. 10 151.18 , 2009, c. 26, s. 10 11 (Sched. C) , 2009, c. 52, s. 526 12 (Sched. C) , 2009, c. 52, s. 527 133 (Sched. C) , 2009, c. 26, s. 11 140 (Sched. C) , 2009, c. 52, s. 528 180 (Sched. C) , 2009, c. 52, s. 529 187 (Sched. C) , 2009, c. 52, s. 530 222 (Sched. C) , 2009, c. 52, s. 531 224 (Sched. C) , 2009, c. 26, s. 12 233 (Sched. C) , 2009, c. 52, s. 532 262 (Sched. C) , 2009, c. 52, s. 533 269 (Sched. C) , Ab. 2009, c. 26, s. 13 Sched. D , 2009, c. 26, s. 14
c. C-11.5	Charter of Ville de Québec 35.11 , 2009, c. 26, s. 15 31 (Sched. C) , 2009, c. 26, s. 16 38 (Sched. C) , 2009, c. 52, s. 534 162 (Sched. C) , 2009, c. 52, s. 535
c. C-15	Professional Chemists Act 12 , Ab. 2009, c. 35, s. 45 13 , Ab. 2009, c. 35, s. 45 14 , Ab. 2009, c. 35, s. 45 15 , Ab. 2009, c. 35, s. 45
c. C-18.1	Cinema Act 101 , 2009, c. 52, s. 536 110 , 2009, c. 52, s. 537 122.5 , 2009, c. 52, s. 538
c. C-19	Cities and Towns Act 29.5 , 2009, c. 26, s. 17 99 , 2009, c. 26, s. 18 107.17 , 2009, c. 26, s. 19 114.2 , 2009, c. 52, s. 539 464 , 2009, c. 26, s. 20 465.3 , 2009, c. 52, s. 540 465.6 , 2009, c. 52, s. 541 465.9.1 , 2009, c. 52, s. 542 465.10 , 2009, c. 52, s. 543 474 , 2009, c. 26, s. 21 573 , 2009, c. 26, s. 22 573.3 , 2009, c. 26, s. 23

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-24.2	<p>Highway Safety Code</p> <p>31.1, 2009, c. 48, s. 15 62, 2009, c. 55, s. 1 66.1, 2009, c. 55, s. 2 417.1, 2009, c. 48, s. 16 417.2, 2009, c. 48, s. 17 509.2, 2009, c. 48, s. 18 592, 2009, c. 48, s. 19 592.0.1, 2009, c. 48, s. 20 592.0.2, 2009, c. 48, s. 20 592.5, 2009, c. 48, s. 21 595.1, 2009, c. 48, s. 22 595.2, 2009, c. 48, s. 22 597.2, 2009, c. 48, s. 23 648, 2009, c. 48, s. 24 648.2, 2009, c. 26, s. 24 660, 2009, c. 55, s. 3</p>
c. C-25	<p>Code of Civil Procedure</p> <p>26, 2009, c. 12, a. 1 54.1, 2009, c. 12, a. 2 54.2, 2009, c. 12, a. 2 54.3, 2009, c. 12, a. 2 54.4, 2009, c. 12, a. 2 54.5, 2009, c. 12, a. 2 54.6, 2009, c. 12, a. 2 75.1, Ab. 2009, c. 12, a. 3 75.2, Ab. 2009, c. 12, a. 3 151.11, 2009, c. 12, a. 4 547, 2009, c. 12, a. 5 570, 2009, c. 52, a. 544 631, 2009, c. 52, a. 545</p>
c. C-25.1	<p>Code of Penal Procedure</p> <p>241, 2009, c. 58, a. 47 363, 2009, c. 26, a. 25</p>
c. C-26	<p>Professional Code</p> <p>5, 2009, c. 50, s. 2 12, 2009, c. 50, s. 3 16.1, 2009, c. 50, s. 4 16.9, 2009, c. 50, s. 5 16.10, 2009, c. 50, s. 5 16.11, 2009, c. 50, s. 5 16.12, 2009, c. 50, s. 5 16.13, 2009, c. 50, s. 5 16.14, 2009, c. 50, s. 5 16.15, 2009, c. 50, s. 5 16.16, 2009, c. 50, s. 5 16.17, 2009, c. 50, s. 5 16.18, 2009, c. 50, s. 5 16.19, 2009, c. 50, s. 5 16.20, 2009, c. 50, s. 5 16.21, 2009, c. 50, s. 5 27, 2009, c. 28, s. 1 27.2, 2009, c. 28, s. 2 32, 2009, c. 35, s. 1 36, 2009, c. 28, s. 3; 2009, c. 35, s. 2 37, 2009, c. 28, s. 4; 2009, c. 35, s. 3 37.1, 2009, c. 28, s. 5 38, 2009, c. 28, s. 6</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-26	<p>Professional Code — <i>Cont'd</i></p> <p>39.2, 2009, c. 28, s. 7 39.4, 2009, c. 28, s. 8 42, 2009, c. 16, s. 1 42.1, 2009, c. 16, s. 2 70, 2009, c. 35, s. 4 71, 2009, c. 35, s. 5 74, 2009, c. 35, s. 6 93, 2009, c. 16, s. 3 95, 2009, c. 16, s. 4 95.0.1, 2009, c. 16, s. 5 108.8, 2009, c. 35, s. 7 112, 2009, c. 35, s. 8 118, 2009, c. 35, s. 9 118.3, 2009, c. 35, s. 10 133, 2009, c. 35, s. 11 134, 2009, c. 35, s. 12 143.1, 2009, c. 35, s. 13 143.2, 2009, c. 35, s. 13 143.3, 2009, c. 35, s. 14 143.4, 2009, c. 35, s. 15 151, 2009, c. 35, s. 16 164, 2009, c. 35, s. 17 182.1, 2009, c. 28, s. 9; 2009, c. 35, s. 18 182.2, 2009, c. 28, s. 10; 2009, c. 35, s. 19 182.4, 2009, c. 35, s. 20 187.1, 2009, c. 28, s. 11 187.2, 2009, c. 28, s. 11 187.3, 2009, c. 28, s. 11 187.3.1, 2009, c. 28, s. 11 187.3.2, 2009, c. 28, s. 11 187.4, 2009, c. 28, s. 11 187.4.1, 2009, c. 28, s. 11 187.4.2, 2009, c. 28, s. 11 187.4.3, 2009, c. 28, s. 11 187.5, 2009, c. 28, s. 11 187.5.1, 2009, c. 28, s. 11 187.5.2, 2009, c. 28, s. 11 187.5.3, 2009, c. 28, s. 11 187.5.4, 2009, c. 28, s. 11 187.5.5, 2009, c. 28, s. 11 187.5.6, 2009, c. 28, s. 11 187.10.1, 2009, c. 35, s. 21 187.10.2, 2009, c. 35, s. 22 187.10.2.1, 2009, c. 35, s. 23 187.10.4, 2009, c. 35, s. 24 189.0.1, 2009, c. 35, s. 25 196.2, 2009, c. 35, s. 26 Sched. I, 2009, c. 28, s. 12; 2009, c. 35, s. 27</p>
c. C-27	<p>Labour Code</p> <p>152.1, 2009, c. 32, s. 25 Sched. I, 2009, c. 24, s. 89; 2009, c. 32, s. 26; 2009, c. 36, s. 71</p>
c. C-27.1	<p>Municipal Code of Québec</p> <p>14.3, 2009, c. 26, a. 26 25, 2009, c. 52, a. 546 203, 2009, c. 26, a. 27 209, 2009, c. 52, a. 547 711, 2009, c. 26, a. 28 711.0.1, 2009, c. 26, a. 29 711.1, 2009, c. 26, a. 30</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-27.1	Municipal Code of Québec — <i>Cont'd</i> 711.4 , 2009, c. 52, a. 548 711.7 , 2009, c. 52, a. 549 711.10.1 , 2009, c. 52, a. 550 711.11 , 2009, c. 52, a. 551 935 , 2009, c. 26, a. 31 938 , 2009, c. 26, a. 32 954 , 2009, c. 26, a. 33
c. C-29	General and Vocational Colleges Act 26.1 , 2009, c. 38, s. 16 60 , 2009, c. 38, s. 17
c. C-35	Act respecting the Commission municipale 22 , 2009, c. 26, s. 34
c. C-37.01	Act respecting the Communauté métropolitaine de Montréal 108 , 2009, c. 26, s. 35 189 , 2009, c. 26, s. 36
c. C-37.02	Act respecting the Communauté métropolitaine de Québec 101 , 2009, c. 26, s. 37 151 , 2009, c. 26, s. 38 179 , 2009, c. 26, s. 39
c. C-38	Companies Act 1 , 2009, c. 52, s. 728 1.2 , 2009, c. 52, s. 728 2.4 , 2009, c. 52, s. 728 2.5 , 2009, c. 52, s. 728 2.7 , 2009, c. 52, s. 728 3 , 2009, c. 52, s. 728 3.1 , 2009, c. 52, s. 728 4 , 2009, c. 52, s. 728 5 , 2009, c. 52, s. 728 6 , 2009, c. 52, s. 728 7 , 2009, c. 52, s. 728 8 , 2009, c. 52, s. 728 9 , 2009, c. 52, s. 728 9.1 , 2009, c. 52, s. 728 9.2 , 2009, c. 52, s. 728 10 , 2009, c. 52, s. 728 10.1 , 2009, c. 52, s. 728 11 , 2009, c. 52, s. 728 12 , 2009, c. 52, s. 728 13 , 2009, c. 52, s. 728 14 , 2009, c. 52, s. 728 15 , 2009, c. 52, s. 728 16 , 2009, c. 52, s. 728 17 , 2009, c. 52, s. 728 18 , 2009, c. 52, s. 728 18.1 , 2009, c. 52, s. 728 18.2 , 2009, c. 52, s. 728 19 , 2009, c. 52, s. 728 20 , 2009, c. 52, s. 728 21 , 2009, c. 52, s. 728 22 , 2009, c. 52, s. 728 23 , 2009, c. 52, s. 728 25 , 2009, c. 52, s. 728

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-38	Companies Act — <i>Cont'd</i>
	28, 2009, c. 52, s. 728
	28.1, 2009, c. 52, s. 728
	28.2, 2009, c. 52, s. 728
	29, 2009, c. 52, s. 728
	30, 2009, c. 52, s. 728
	31, 2009, c. 52, s. 728
	32, 2009, c. 52, s. 728
	33, 2009, c. 52, s. 728
	34, 2009, c. 52, s. 728
	34.1, 2009, c. 52, s. 728
	35, 2009, c. 52, s. 728
	36, 2009, c. 52, s. 728
	37, 2009, c. 52, s. 728
	38, 2009, c. 52, s. 728
	39, 2009, c. 52, s. 728
	40, 2009, c. 52, s. 728
	41, 2009, c. 52, s. 728
	42, 2009, c. 52, s. 728
	43, 2009, c. 52, s. 728
	44, 2009, c. 52, s. 728
	45, 2009, c. 52, s. 728
	46, 2009, c. 52, s. 728
	47, 2009, c. 52, s. 728
	48, 2009, c. 52, s. 728
	49, 2009, c. 52, s. 728
	50, 2009, c. 52, s. 728
	51, 2009, c. 52, s. 728
	52, 2009, c. 52, s. 728
	53, 2009, c. 52, s. 728
	54, 2009, c. 52, s. 728
	55, 2009, c. 52, s. 728
	56, 2009, c. 52, s. 728
	57, 2009, c. 52, s. 728
	58, 2009, c. 52, s. 728
	59, 2009, c. 52, s. 728
	60, 2009, c. 52, s. 728
	61, 2009, c. 52, s. 728
	62, 2009, c. 52, s. 728
	63, 2009, c. 52, s. 728
	64, 2009, c. 52, s. 728
	65, 2009, c. 52, s. 728
	66, 2009, c. 52, s. 728
	67, 2009, c. 52, s. 728
	68, 2009, c. 52, s. 728
	69, 2009, c. 52, s. 728
	70, 2009, c. 52, s. 728
	71, 2009, c. 52, s. 728
	72, 2009, c. 52, s. 728
	73, 2009, c. 52, s. 728
	77, 2009, c. 52, s. 728
	78, 2009, c. 52, s. 728
	79, 2009, c. 52, s. 728
	80, 2009, c. 52, s. 728
	81, 2009, c. 52, s. 728
	82, 2009, c. 52, s. 728
	83, 2009, c. 52, s. 728
	84, 2009, c. 52, s. 728
	85, 2009, c. 52, s. 728
	86, 2009, c. 52, s. 728
	87, 2009, c. 52, s. 728
	88, 2009, c. 52, s. 728
	89, 2009, c. 52, s. 728
	89.1, 2009, c. 52, s. 728

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-38	Companies Act — <i>Cont'd</i>
	89.2 , 2009, c. 52, s. 728
	89.3 , 2009, c. 52, s. 728
	89.4 , 2009, c. 52, s. 728
	90 , 2009, c. 52, s. 728
	91 , 2009, c. 52, s. 728
	92 , 2009, c. 52, s. 728
	93 , 2009, c. 52, s. 728
	94 , 2009, c. 52, s. 728
	95 , 2009, c. 52, s. 728
	96 , 2009, c. 52, s. 728
	97 , 2009, c. 52, s. 728
	98 , 2009, c. 52, s. 728
	98.1 , 2009, c. 52, s. 728
	98.2 , 2009, c. 52, s. 728
	98.3 , 2009, c. 52, s. 728
	98.4 , 2009, c. 52, s. 728
	98.5 , 2009, c. 52, s. 728
	98.6 , 2009, c. 52, s. 728
	98.7 , 2009, c. 52, s. 728
	98.8 , 2009, c. 52, s. 728
	98.9 , 2009, c. 52, s. 728
	98.10 , 2009, c. 52, s. 728
	98.11 , 2009, c. 52, s. 728
	98.12 , 2009, c. 52, s. 728
	99 , 2009, c. 52, s. 728
	100 , 2009, c. 52, s. 728
	101 , 2009, c. 52, s. 728
	102 , 2009, c. 52, s. 728
	103 , 2009, c. 52, s. 728
	104 , 2009, c. 52, s. 728
	105 , 2009, c. 52, s. 728
	106 , 2009, c. 52, s. 728
	107 , 2009, c. 52, s. 728
	108 , 2009, c. 52, s. 728
	109 , 2009, c. 52, s. 728
	110 , 2009, c. 52, s. 728
	111 , 2009, c. 52, s. 728
	112 , 2009, c. 52, s. 728
	113 , 2009, c. 52, s. 728
	114 , 2009, c. 52, s. 728
	115 , 2009, c. 52, s. 728
	116 , 2009, c. 52, s. 728
	117 , 2009, c. 52, s. 728
	118 , 2009, c. 52, s. 728
	119 , 2009, c. 52, s. 728
	120 , 2009, c. 52, s. 728
	121 , 2009, c. 52, s. 728
	122 , 2009, c. 52, s. 728
	123 , 2009, c. 52, s. 728
	123.0.1 , 2009, c. 52, s. 728
	123.1 , 2009, c. 52, s. 728
	123.2 , 2009, c. 52, s. 728
	123.3 , 2009, c. 52, s. 728
	123.4 , 2009, c. 52, s. 728
	123.5 , 2009, c. 52, s. 728
	123.6 , 2009, c. 52, s. 728
	123.7 , 2009, c. 52, s. 728
	123.8 , 2009, c. 52, s. 728
	123.9 , 2009, c. 52, s. 728
	123.10 , 2009, c. 52, s. 728
	123.11 , 2009, c. 52, s. 728
	123.12 , 2009, c. 52, s. 728
	123.13 , 2009, c. 52, s. 728

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-38	Companies Act — <i>Cont'd</i>
	123.14, 2009, c. 52, s. 728
	123.15, 2009, c. 52, s. 728
	123.16, 2009, c. 52, s. 728
	123.17, 2009, c. 52, s. 728
	123.18, 2009, c. 52, s. 728
	123.19, 2009, c. 52, s. 728
	123.20, 2009, c. 52, s. 728
	123.22, 2009, c. 52, s. 728
	123.23, 2009, c. 52, s. 728
	123.24, 2009, c. 52, s. 728
	123.26, 2009, c. 52, s. 728
	123.27, 2009, c. 52, s. 728
	123.27.1, 2009, c. 52, s. 728
	123.27.2, 2009, c. 52, s. 728
	123.27.3, 2009, c. 52, s. 728
	123.27.4, 2009, c. 52, s. 728
	123.27.5, 2009, c. 52, s. 728
	123.29, 2009, c. 52, s. 728
	123.30, 2009, c. 52, s. 728
	123.31, 2009, c. 52, s. 728
	123.32, 2009, c. 52, s. 728
	123.33, 2009, c. 52, s. 728
	123.34, 2009, c. 52, s. 728
	123.35, 2009, c. 52, s. 728
	123.36, 2009, c. 52, s. 728
	123.38, 2009, c. 52, s. 728
	123.39, 2009, c. 52, s. 728
	123.40, 2009, c. 52, s. 728
	123.41, 2009, c. 52, s. 728
	123.42, 2009, c. 52, s. 728
	123.43, 2009, c. 52, s. 728
	123.44, 2009, c. 52, s. 728
	123.45, 2009, c. 52, s. 728
	123.46, 2009, c. 52, s. 728
	123.47, 2009, c. 52, s. 728
	123.48, 2009, c. 52, s. 728
	123.49, 2009, c. 52, s. 728
	123.50, 2009, c. 52, s. 728
	123.51, 2009, c. 52, s. 728
	123.52, 2009, c. 52, s. 728
	123.53, 2009, c. 52, s. 728
	123.54, 2009, c. 52, s. 728
	123.55, 2009, c. 52, s. 728
	123.56, 2009, c. 52, s. 728
	123.57, 2009, c. 52, s. 728
	123.58, 2009, c. 52, s. 728
	123.59, 2009, c. 52, s. 728
	123.60, 2009, c. 52, s. 728
	123.61, 2009, c. 52, s. 728
	123.62, 2009, c. 52, s. 728
	123.63, 2009, c. 52, s. 728
	123.64, 2009, c. 52, s. 728
	123.65, 2009, c. 52, s. 728
	123.66, 2009, c. 52, s. 728
	123.67, 2009, c. 52, s. 728
	123.68, 2009, c. 52, s. 728
	123.69, 2009, c. 52, s. 728
	123.70, 2009, c. 52, s. 728
	123.71, 2009, c. 52, s. 728
	123.72, 2009, c. 52, s. 728
	123.73, 2009, c. 52, s. 728
	123.74, 2009, c. 52, s. 728
	123.75, 2009, c. 52, s. 728

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-38	Companies Act — <i>Cont'd</i>
	123.76 , 2009, c. 52, s. 728
	123.77 , 2009, c. 52, s. 728
	123.78 , 2009, c. 52, s. 728
	123.79 , 2009, c. 52, s. 728
	123.80 , 2009, c. 52, s. 728
	123.81 , 2009, c. 52, s. 728
	123.82 , 2009, c. 52, s. 728
	123.83 , 2009, c. 52, s. 728
	123.84 , 2009, c. 52, s. 728
	123.85 , 2009, c. 52, s. 728
	123.86 , 2009, c. 52, s. 728
	123.87 , 2009, c. 52, s. 728
	123.88 , 2009, c. 52, s. 728
	123.89 , 2009, c. 52, s. 728
	123.90 , 2009, c. 52, s. 728
	123.91 , 2009, c. 52, s. 728
	123.92 , 2009, c. 52, s. 728
	123.93 , 2009, c. 52, s. 728
	123.94 , 2009, c. 52, s. 728
	123.95 , 2009, c. 52, s. 728
	123.96 , 2009, c. 52, s. 728
	123.97 , 2009, c. 52, s. 728
	123.98 , 2009, c. 52, s. 728
	123.99 , 2009, c. 52, s. 728
	123.100 , 2009, c. 52, s. 728
	123.101 , 2009, c. 52, s. 728
	123.102 , 2009, c. 52, s. 728
	123.103 , 2009, c. 52, s. 728
	123.104 , 2009, c. 52, s. 728
	123.105 , 2009, c. 52, s. 728
	123.106 , 2009, c. 52, s. 728
	123.107 , 2009, c. 52, s. 728
	123.107.1 , 2009, c. 52, s. 728
	123.108 , 2009, c. 52, s. 728
	123.109 , 2009, c. 52, s. 728
	123.110 , 2009, c. 52, s. 728
	123.111 , 2009, c. 52, s. 728
	123.112 , 2009, c. 52, s. 728
	123.113 , 2009, c. 52, s. 728
	123.114 , 2009, c. 52, s. 728
	123.115 , 2009, c. 52, s. 728
	123.116 , 2009, c. 52, s. 728
	123.117 , 2009, c. 52, s. 728
	123.118 , 2009, c. 52, s. 728
	123.119 , 2009, c. 52, s. 728
	123.120 , 2009, c. 52, s. 728
	123.121 , 2009, c. 52, s. 728
	123.122 , 2009, c. 52, s. 728
	123.123 , 2009, c. 52, s. 728
	123.124 , 2009, c. 52, s. 728
	123.125 , 2009, c. 52, s. 728
	123.126 , 2009, c. 52, s. 728
	123.127 , 2009, c. 52, s. 728
	123.128 , 2009, c. 52, s. 728
	123.129 , 2009, c. 52, s. 728
	123.130 , 2009, c. 52, s. 728
	123.131 , 2009, c. 52, s. 728
	123.132 , 2009, c. 52, s. 728
	123.133 , 2009, c. 52, s. 728
	123.134 , 2009, c. 52, s. 728
	123.135 , 2009, c. 52, s. 728
	123.136 , 2009, c. 52, s. 728
	123.138 , 2009, c. 52, s. 728

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-38	<p>Companies Act — <i>Cont'd</i></p> <p>123.139, 2009, c. 52, s. 728 123.139.1, 2009, c. 52, s. 728 123.139.2, 2009, c. 52, s. 728 123.139.3, 2009, c. 52, s. 728 123.139.4, 2009, c. 52, s. 728 123.139.5, 2009, c. 52, s. 728 123.139.6, 2009, c. 52, s. 728 123.139.7, 2009, c. 52, s. 728 123.140, 2009, c. 52, s. 728 123.141, 2009, c. 52, s. 728 123.142, 2009, c. 52, s. 728 123.143, 2009, c. 52, s. 728 123.144, 2009, c. 52, s. 728 123.145, 2009, c. 52, s. 728 123.146, 2009, c. 52, s. 728 123.147, 2009, c. 52, s. 728 123.148, 2009, c. 52, s. 728 123.158, 2009, c. 52, s. 728 123.159, 2009, c. 52, s. 728 123.160, 2009, c. 52, s. 728 123.161, 2009, c. 52, s. 728 123.162, 2009, c. 52, s. 728 123.163, 2009, c. 52, s. 728 123.164, 2009, c. 52, s. 728 123.165, 2009, c. 52, s. 728 123.166, 2009, c. 52, s. 728 123.167, 2009, c. 52, s. 728 123.168, 2009, c. 52, s. 728 123.169, 2009, c. 52, s. 728 123.170, 2009, c. 52, s. 728 123.171, 2009, c. 52, s. 728 123.172, 2009, c. 52, s. 728 227.2, Ab. 2009, c. 52, s. 552 227.3, Ab. 2009, c. 52, s. 552</p>
c. C-45	<p>Telegraph and Telephone Companies Act</p> <p>2.1, 2009, c. 52, s. 553 4, 2009, c. 52, s. 554 6.1, 2009, c. 52, s. 555</p>
c. C-47	<p>Mining Companies Act</p> <p>2, 2009, c. 52, s. 556</p>
c. C-47.1	<p>Municipal Powers Act</p> <p>78.1, 2009, c. 26, s. 40 78.2, 2009, c. 26, s. 41 78.5, 2009, c. 26, s. 42 78.6, 2009, c. 26, s. 43 78.14, 2009, c. 26, s. 44 78.15, 2009, c. 26, s. 44 110.1, 2009, c. 26, s. 45 110.2, 2009, c. 26, s. 46 126, 2009, c. 26, s. 47</p>
c. C-48	<p>Chartered Accountants Act</p> <p>19, 2009, c. 35, s. 46 22, 2009, c. 52, s. 557 25, 2009, c. 35, s. 47 30, Ab. 2009, c. 35, s. 48</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-48	<p>Chartered Accountants Act — <i>Cont'd</i></p> <p>31, Ab. 2009, c. 35, s. 48 32, Ab. 2009, c. 35, s. 48 33, Ab. 2009, c. 35, s. 48 34, Ab. 2009, c. 35, s. 48 35, Ab. 2009, c. 35, s. 48 36, Ab. 2009, c. 35, s. 48 37, Ab. 2009, c. 35, s. 48 38, Ab. 2009, c. 35, s. 48 39, Ab. 2009, c. 35, s. 48 40, Ab. 2009, c. 35, s. 48</p>
c. C-52.1	<p>Act respecting the conditions of employment and the pension plan of the Members of the National Assembly</p> <p>7, 2009, c. 3, s. 1</p>
c. C-57.02	<p>Act respecting the Conseil des arts et des lettres du Québec</p> <p>5, 2009, c. 20, s. 1 5.1, 2009, c. 20, s. 1 5.2, 2009, c. 20, s. 1 5.3, 2009, c. 20, s. 1 5.4, 2009, c. 20, s. 1 5.5, 2009, c. 20, s. 1 6, Ab. 2009, c. 20, s. 2 8, 2009, c. 20, s. 3 9, Ab. 2009, c. 20, s. 4 10, Ab. 2009, c. 20, s. 4 11, 2009, c. 20, s. 5 12, Ab. 2009, c. 20, s. 6 31, 2009, c. 20, s. 7 32, 2009, c. 20, s. 8 35.1, 2009, c. 20, s. 9 40, 2009, c. 20, s. 8 41, 2009, c. 20, s. 8 42, 2009, c. 20, s. 8</p>
c. C-61.1	<p>Act respecting the conservation and development of wildlife</p> <p>1, 2009, c. 49, s. 1 1.1, 2009, c. 49, s. 2 3, 2009, c. 49, s. 43 6, 2009, c. 49, s. 43 7, 2009, c. 49, s. 3 8, 2009, c. 49, s. 4 8.1, 2009, c. 49, s. 43 12, 2009, c. 49, s. 43 13, 2009, c. 49, s. 43 13.1, 2009, c. 49, s. 43 14, 2009, c. 49, s. 43 15, 2009, c. 49, s. 43 16, 2009, c. 49, s. 43 17, 2009, c. 49, s. 43 18, 2009, c. 49, s. 43 18.1, 2009, c. 49, s. 43 19, 2009, c. 49, s. 43 20, 2009, c. 49, s. 43 22, 2009, c. 49, s. 43 23, 2009, c. 49, s. 43 30, 2009, c. 49, s. 5 30.4, 2009, c. 49, s. 6 45, 2009, c. 49, s. 43 47, 2009, c. 49, s. 7</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-61.1	<p>Act respecting the conservation and development of wildlife — <i>Cont'd</i></p> <p> 54, 2009, c. 49, s. 8 54.1, 2009, c. 49, s. 9 67, 2009, c. 49, s. 10 68, 2009, c. 49, s. 11 71, 2009, c. 49, s. 12 72, 2009, c. 49, s. 43 73.1, 2009, c. 49, s. 13 78.3, 2009, c. 22, s. 17 78.4, 2009, c. 22, s. 17 78.6, 2009, c. 49, s. 14 78.7, 2009, c. 49, s. 15 84.1, 2009, c. 49, s. 16 106.0.2, 2009, c. 49, s. 17 110, 2009, c. 49, s. 18 110.1, 2009, c. 49, s. 19 110.2, 2009, c. 49, s. 20 110.3, 2009, c. 49, s. 21 110.4, Ab. 2009, c. 49, s. 22 110.5, Ab. 2009, c. 49, s. 22 118.0.1, 2009, c. 49, s. 23 121, 2009, c. 49, s. 24 121.1, 2009, c. 49, s. 25 121.2, 2009, c. 49, s. 25 121.3, 2009, c. 49, s. 25 125, 2009, c. 49, s. 26 133, 2009, c. 49, s. 27 135, 2009, c. 49, s. 28 144.1, 2009, c. 49, s. 29 146, 2009, c. 49, s. 30 162, 2009, c. 49, s. 31 163, 2009, c. 49, s. 32 164, 2009, c. 49, s. 33 165, 2009, c. 49, s. 34 167, 2009, c. 49, s. 35 169, 2009, c. 49, s. 43 171, 2009, c. 49, s. 36 171.5, 2009, c. 49, s. 37 171.5.1, 2009, c. 49, s. 38 171.6, 2009, c. 49, s. 39 172, 2009, c. 49, s. 40 177, 2009, c. 49, s. 41 191.2, Ab. 2009, c. 49, s. 42 </p>
c. C-67.2	<p>Cooperatives Act</p> <p> 143, 2009, c. 52, s. 558 149, 2009, c. 52, s. 559 149.3, 2009, c. 52, s. 560 149.4, 2009, c. 52, s. 561 173, 2009, c. 52, s. 563 174, 2009, c. 52, s. 564 176, 2009, c. 52, s. 565 185, 2009, c. 52, s. 566 188, 2009, c. 52, s. 567 224.7, 2009, c. 52, s. 568 225, 2009, c. 52, s. 569 225.1, 2009, c. 52, s. 570 225.2, 2009, c. 52, s. 571 225.3, 2009, c. 52, s. 572 225.4, 2009, c. 52, s. 573 225.5, 2009, c. 52, s. 574 225.6, 2009, c. 52, s. 575 257, 2009, c. 52, s. 576 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. C-67.2	<p>Cooperatives Act — <i>Cont'd</i></p> <p>258, 2009, c. 52, s. 577 259.1, 2009, c. 52, s. 578 259.2, 2009, c. 52, s. 578 260, 2009, c. 52, s. 579 261, 2009, c. 52, s. 580 263, 2009, c. 52, s. 581 264, 2009, c. 52, s. 582 265.1, 2009, c. 52, s. 583 266, 2009, c. 52, s. 584 268, 2009, c. 52, s. 585 269, 2009, c. 52, s. 586 327.1, 2009, c. 52, s. 587 327.2, 2009, c. 52, s. 587</p>
c. C-67.3	<p>Act respecting financial services cooperatives</p> <p>46, 2009, c. 27, s. 1 55.1, 2009, c. 27, s. 2 81.1, 2009, c. 27, s. 3 82, 2009, c. 27, s. 4 424, 2009, c. 27, s. 5 480, 2009, c. 27, s. 6; 2009, c. 52, s. 589 481, 2009, c. 27, s. 7 487, 2009, c. 58, s. 48 599.1, 2009, c. 27, s. 8</p>
c. C-72.01	<p>Act respecting municipal courts</p> <p>88.1, 2009, c. 44, s. 2</p>
c. C-72.1	<p>Act respecting racing</p> <p>63, 2009, c. 43, s. 2</p>
c. C-73.1	<p>Real Estate Brokerage Act</p> <p>1, 2009, c. 58, s. 49 2, 2009, c. 58, s. 50 20, 2009, c. 25, s. 53; 2009, c. 58, s. 51</p>
c. C-81	<p>Public Curator Act</p> <p>24.1, 2009, c. 5, s. 5</p>
c. D-3	<p>Dental Act</p> <p>30, 2009, c. 35, s. 49 38, 2009, c. 35, s. 50</p>
c. D-8.3	<p>Act to promote workforce skills development and recognition</p> <p>11, 2009, c. 15, s. 5 15, 2009, c. 15, s. 6 16, 2009, c. 15, s. 7 25.7, 2009, c. 43, s. 3</p>
c. D-9.2	<p>Act respecting the distribution of financial products and services</p> <p>1, 2009, c. 25, s. 54 9, Ab. 2009, c. 25, s. 55 12, 2009, c. 25, s. 56 13, 2009, c. 25, s. 57 14, 2009, c. 25, s. 58</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. D-9.2	Act respecting the distribution of financial products and services — <i>Cont'd</i>
	<p> 19, 2009, c. 25, s. 106 20, 2009, c. 25, s. 106 20.1, 2009, c. 25, s. 59 21, 2009, c. 25, s. 106 22, 2009, c. 25, s. 106 50, 2009, c. 25, s. 106 51, Ab. 2009, c. 25, s. 60 52, Ab. 2009, c. 25, s. 60 53, Ab. 2009, c. 25, s. 60 54, Ab. 2009, c. 25, s. 60 55, Ab. 2009, c. 25, s. 60 59, 2009, c. 25, s. 61; 2009, c. 58, s. 52 72, 2009, c. 25, s. 62; 2009, c. 58, s. 53 79, 2009, c. 25, s. 63 83, 2009, c. 25, s. 64; 2009, c. 58, s. 54 95, 2009, c. 25, s. 65 96, 2009, c. 25, s. 66 98, Ab. 2009, c. 25, s. 67 99, Ab. 2009, c. 25, s. 67 100, 2009, c. 58, s. 55 105, 2009, c. 58, s. 56 114.1, 2009, c. 25, s. 68 115, 2009, c. 58, s. 57 117, Ab. 2009, c. 58, s. 58 119, Ab. 2009, c. 58, s. 58 121, Ab. 2009, c. 58, s. 58 122, Ab. 2009, c. 58, s. 58 124, Ab. 2009, c. 58, s. 58 127, 2009, c. 58, s. 59 128, 2009, c. 25, s. 69 136, 2009, c. 58, s. 60 146, 2009, c. 25, s. 70; 2009, c. 58, s. 61 146.1, 2009, c. 58, s. 62 201, Ab. 2009, c. 25, s. 71 202.1, 2009, c. 25, s. 72 206, 2009, c. 25, s. 73 207, 2009, c. 25, s. 74 210, Ab. 2009, c. 58, s. 63 214, Ab. 2009, c. 25, s. 75 217, 2009, c. 58, s. 64 217.1, Ab. 2009, c. 25, s. 75 218, 2009, c. 25, s. 76 219, 2009, c. 25, s. 77 220, 2009, c. 25, s. 78 223, 2009, c. 25, s. 79 224.1, Ab. 2009, c. 25, s. 80 227, Ab. 2009, c. 25, s. 80 228.1, Ab. 2009, c. 25, s. 80 228.2, Ab. 2009, c. 25, s. 80 258, 2009, c. 25, s. 81 258.1, 2009, c. 25, s. 82 278, 2009, c. 25, s. 83 283.1, 2009, c. 25, s. 84 289, 2009, c. 25, s. 85 294, 2009, c. 25, s. 86 296, 2009, c. 25, s. 87 312, 2009, c. 25, s. 88 319, 2009, c. 25, s. 89 320.3, 2009, c. 25, s. 90 320.4, 2009, c. 25, s. 91 329, 2009, c. 25, s. 92 330, 2009, c. 25, s. 93 336, 2009, c. 25, s. 94 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. D-9.2	<p>Act respecting the distribution of financial products and services — <i>Cont'd</i></p> <p>337, 2009, c. 25, s. 95 338, 2009, c. 25, s. 96 340, 2009, c. 25, s. 97 346, 2009, c. 25, s. 98 351.3.1, 2009, c. 25, s. 99 353, 2009, c. 25, s. 100 354, 2009, c. 25, s. 101 359, 2009, c. 25, s. 102 360, 2009, c. 25, s. 103 361, 2009, c. 25, s. 104 376, 2009, c. 58, s. 65 378, 2009, c. 58, s. 66 379, 2009, c. 58, s. 67 381, Ab. 2009, c. 58, s. 68 382, Ab. 2009, c. 58, s. 68 383, Ab. 2009, c. 58, s. 68 408.1, 2009, c. 58, s. 69 414, 2009, c. 58, s. 70 419, 2009, c. 58, s. 71 423, 2009, c. 58, s. 72 424, 2009, c. 25, s. 105; 2009, c. 58, s. 73 426, 2009, c. 58, s. 74 434, Ab. 2009, c. 58, s. 75 436, 2009, c. 58, s. 76 440, 2009, c. 25, s. 106 441, 2009, c. 25, s. 106 442, 2009, c. 25, s. 106 443, 2009, c. 25, s. 106 453, 2009, c. 58, s. 77 455, Ab. 2009, c. 58, s. 78 456, Ab. 2009, c. 58, s. 78 466.1, 2009, c. 58, s. 79 468, 2009, c. 58, s. 80 469.1, 2009, c. 58, s. 81 469.2, 2009, c. 58, s. 81 469.3, 2009, c. 58, s. 81 470.1, 2009, c. 58, s. 82 483, Ab. 2009, c. 58, s. 83 485, 2009, c. 58, s. 84 486, 2009, c. 58, s. 84 487, 2009, c. 58, s. 84 488, 2009, c. 58, s. 84 489, 2009, c. 58, s. 84 490, 2009, c. 58, s. 84 491, 2009, c. 58, s. 85 566, 2009, c. 58, s. 86</p>
c. D-12	<p>Business Concerns Records Act</p> <p>3, 2009, c. 52, s. 590</p>
c. D-13.1	<p>Act respecting hunting and fishing rights in the James Bay and New Québec territories</p> <p>4, 2009, c. 49, s. 44</p>
c. D-15	<p>Mining Duties Act</p> <p>3, 2009, c. 52, s. 591</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-2.2	Act respecting elections and referendums in municipalities
	2, 2009, c. 11, s. 2
	3, 2009, c. 11, s. 3
	12.1, 2009, c. 11, s. 4
	54, 2009, c. 11, s. 84
	55, 2009, c. 11, s. 84
	55.2, 2009, c. 11, s. 5
	56, 2009, c. 11, s. 6
	58, 2009, c. 11, s. 84
	61, 2009, c. 11, s. 84
	63, 2009, c. 11, s. 7
	64, 2009, c. 11, s. 8
	81.1, 2009, c. 11, s. 9
	104, 2009, c. 11, s. 10
	110, 2009, c. 11, s. 11
	122, 2009, c. 11, s. 12
	126, 2009, c. 11, s. 13
	134.1, 2009, c. 11, s. 14
	150, 2009, c. 11, s. 84
	153, 2009, c. 11, s. 15
	154, 2009, c. 11, s. 16
	160, 2009, c. 11, s. 17
	165, 2009, c. 11, s. 18
	166.1, 2009, c. 11, s. 19
	174, 2009, c. 11, s. 20
	175, 2009, c. 11, s. 21
	178, 2009, c. 11, s. 22
	179, 2009, c. 11, s. 23
	180, 2009, c. 11, s. 24
	191, Ab. 2009, c. 11, s. 25
	219, 2009, c. 11, s. 26
	226, 2009, c. 11, s. 27
	276, 2009, c. 11, s. 28
	277, 2009, c. 11, s. 29
	305, 2009, c. 52, s. 714
	314, 2009, c. 11, s. 84
	314.1, 2009, c. 11, s. 30
	314.2, 2009, c. 11, s. 31
	334, 2009, c. 11, s. 32
	335, 2009, c. 11, s. 33
	336, 2009, c. 11, s. 34
	337, 2009, c. 11, s. 35
	340, Ab. 2009, c. 11, s. 36
	341, 2009, c. 11, s. 84
	342, 2009, c. 11, s. 37
	364, 2009, c. 11, s. 38
	368, 2009, c. 11, s. 39
	375, 2009, c. 11, s. 40
	391, 2009, c. 11, s. 41
	392, 2009, c. 11, s. 42
	393, 2009, c. 11, s. 43
	394, 2009, c. 11, s. 44
	400, 2009, c. 11, s. 45
	404, 2009, c. 11, s. 46
	415, 2009, c. 11, s. 47
	416, 2009, c. 11, s. 48
	423, 2009, c. 11, s. 49
	425, 2009, c. 11, s. 50
	440, 2009, c. 11, s. 51
	463, 2009, c. 11, s. 52
	465, 2009, c. 11, s. 53
	479, 2009, c. 11, s. 54
	484, 2009, c. 11, s. 54
	485, 2009, c. 11, s. 54

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-2.2	Act respecting elections and referendums in municipalities — <i>Cont'd</i> 492 , 2009, c. 11, s. 55 495 , 2009, c. 11, s. 56 500 , 2009, c. 11, s. 57 512.1 , 2009, c. 11, s. 59 512.4 , 2009, c. 11, s. 60 512.5 , 2009, c. 11, s. 60 512.7 , 2009, c. 11, s. 60 512.9 , 2009, c. 11, s. 60 512.10 , 2009, c. 11, s. 60 512.17 , 2009, c. 11, s. 61 512.20 , 2009, c. 11, s. 60 513 , 2009, c. 11, s. 62 513.0.1 , 2009, c. 11, s. 63 513.1.1 , 2009, c. 11, s. 64 532 , 2009, c. 11, s. 65 533.1 , 2009, c. 11, s. 66 535 , 2009, c. 11, s. 67 556 , 2009, c. 11, s. 68 557 , 2009, c. 11, s. 69 558 , 2009, c. 11, s. 70 559 , 2009, c. 11, s. 71 574 , Ab. 2009, c. 11, s. 72 586 , 2009, c. 11, s. 73 588.1 , 2009, c. 11, s. 74 592 , 2009, c. 11, s. 75 610.1 , 2009, c. 11, s. 76 614 , 2009, c. 11, s. 77 624 , 2009, c. 11, s. 78 624.1 , 2009, c. 11, s. 79 631 , 2009, c. 11, s. 80 641 , 2009, c. 11, s. 81 645 , 2009, c. 11, s. 82 659 , 2009, c. 11, s. 83
c. E-3.3	Election Act 40.12.22 , 2009, c. 11, s. 85
c. E-6	Public Officers Act 21 , 2009, c. 52, s. 592
c. E-12.00001	Balanced Budget Act 2 , 2009, c. 38, s. 1 2.1 , 2009, c. 38, s. 1 5.1 , 2009, c. 38, s. 2 5.2 , 2009, c. 38, s. 2 5.3 , 2009, c. 38, s. 2 5.4 , 2009, c. 38, s. 2 5.5 , 2009, c. 38, s. 2 6.1 , 2009, c. 38, s. 3 6.2 , 2009, c. 38, s. 3 7 , 2009, c. 38, s. 4 7.1 , 2009, c. 38, s. 5 7.2 , 2009, c. 38, s. 5 7.3 , 2009, c. 38, s. 5 7.4 , 2009, c. 38, s. 5 7.5 , 2009, c. 38, s. 5 8 , 2009, c. 38, s. 6 9 , Ab. 2009, c. 38, s. 7 13 , 2009, c. 38, s. 8 14 , 2009, c. 38, s. 9 15 , 2009, c. 38, s. 10

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-12.001	<p>Pay Equity Act</p> <p>4, 2009, c. 9, s. 1 6, 2009, c. 9, s. 2 7, 2009, c. 9, s. 2 11, 2009, c. 9, s. 3 12.1, 2009, c. 9, s. 4 13, 2009, c. 9, s. 5 14, 2009, c. 9, s. 6 14.1, 2009, c. 9, s. 7 21.1, 2009, c. 9, s. 8 30.1, 2009, c. 9, s. 9 32, 2009, c. 9, s. 10 35, 2009, c. 9, s. 11 37, 2009, c. 9, s. 12 39, Ab. 2009, c. 9, s. 13 40, Ab. 2009, c. 9, s. 14 41, Ab. 2009, c. 9, s. 14 42, Ab. 2009, c. 9, s. 14 43, Ab. 2009, c. 9, s. 14 46.1, 2009, c. 9, s. 15 46.2, 2009, c. 9, s. 15 47, 2009, c. 9, s. 16 49, Ab. 2009, c. 9, s. 17 55, 2009, c. 9, s. 18 61, 2009, c. 9, s. 19 67, 2009, c. 9, s. 20 75, 2009, c. 9, s. 21 76, 2009, c. 9, s. 22 76.1, 2009, c. 9, s. 23 76.2, 2009, c. 9, s. 23 76.3, 2009, c. 9, s. 23 76.4, 2009, c. 9, s. 23 76.5, 2009, c. 9, s. 23 76.6, 2009, c. 9, s. 23 76.7, 2009, c. 9, s. 23 76.8, 2009, c. 9, s. 23 76.9, 2009, c. 9, s. 23 76.10, 2009, c. 9, s. 23 76.11, 2009, c. 9, s. 23 89.1, 2009, c. 9, s. 24 90.1, 2009, c. 9, s. 25 91, 2009, c. 9, s. 26 92, 2009, c. 9, s. 27 93, 2009, c. 9, s. 28 94, 2009, c. 9, s. 29 95, 2009, c. 9, s. 30 95.1, 2009, c. 9, s. 31 95.2, 2009, c. 9, s. 31 95.3, 2009, c. 9, s. 31 95.4, 2009, c. 9, s. 31 96, 2009, c. 9, s. 32 96.1, 2009, c. 9, s. 33 97, 2009, c. 9, s. 34 99, 2009, c. 9, s. 35 100, 2009, c. 9, s. 36 101, 2009, c. 9, s. 37 101.1, 2009, c. 9, s. 38 102.1, 2009, c. 9, s. 39 102.2, 2009, c. 9, s. 39 103, 2009, c. 9, s. 40 103.1, 2009, c. 9, s. 40 104, 2009, c. 9, s. 41 110.1, 2009, c. 9, s. 42 114, 2009, c. 9, s. 43 115, 2009, c. 9, s. 44 130, 2009, c. 9, s. 45</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. E-14.2	Act respecting tourist accommodation establishments 6 , 2009, c. 22, s. 1 7 , 2009, c. 22, s. 2 8 , 2009, c. 22, s. 3 9 , 2009, c. 22, s. 4 10.1 , 2009, c. 22, s. 5 11 , 2009, c. 22, s. 6 11.1 , 2009, c. 22, s. 7 12 , 2009, c. 22, s. 8 15 , 2009, c. 22, s. 9 30 , 2009, c. 22, s. 10 31 , Ab. 2009, c. 22, s. 11 32 , 2009, c. 22, s. 12 32.1 , 2009, c. 22, s. 13 37 , 2009, c. 22, s. 14 38 , 2009, c. 22, s. 15 39 , 2009, c. 22, s. 16
c. E-20.001	Act respecting the exercise of certain municipal powers in certain urban agglomerations 99.1 , 2009, c. 26, s. 48 115 , 2009, c. 26, s. 49 115.1 , 2009, c. 26, s. 50 116.1 , 2009, c. 26, s. 51 118.5.1 , 2009, c. 26, s. 52 118.10 , 2009, c. 26, s. 53 118.12 , 2009, c. 26, s. 54 118.39 , 2009, c. 26, s. 55 118.82.1 , 2009, c. 26, s. 56 118.95 , 2009, c. 26, s. 57
c. F-2.1	Act respecting municipal taxation 243.7 , 2009, c. 26, s. 58 243.8 , 2009, c. 26, s. 59 243.10.1 , 2009, c. 26, s. 60 244.40 , 2009, c. 26, s. 61 244.43 , 2009, c. 26, s. 62 244.46 , 2009, c. 26, s. 63 244.68 , 2009, c. 26, s. 64 244.69 , 2009, c. 26, s. 65 244.70 , 2009, c. 26, s. 66 244.71.1 , 2009, c. 26, s. 67 252 , 2009, c. 26, s. 68 253.31 , 2009, c. 26, s. 69 262 , 2009, c. 26, s. 70 263 , 2009, c. 26, s. 71
c. F-3.1.2	Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi 14 , 2009, c. 13, s. 2
c. F-3.2.1	Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) 11 , 2009, c. 13, s. 3
c. F-4.0021	Act to establish the Fund for the promotion of a healthy lifestyle 8.1 , 2009, c. 39, s. 18 12.1 , 2009, c. 39, s. 19 13 , 2009, c. 39, s. 20

TABLE OF AMENDMENTS

Reference	Title Amendments
c. F-5	Act respecting workforce vocational training and qualification 29.1 , 2009, c. 43, s. 4 29.2 , 2009, c. 43, s. 5
c. G-1.02	Act respecting the governance of state-owned enterprises Sched. I , 2009, c. 20, s. 10; 2009, c. 41, s. 7
c. H-1	Family Housing Act 13 , 2009, c. 52, s. 714
c. H-1.1	Act respecting Héma-Québec and the haemovigilance committee 54.1 , 2009, c. 45, s. 4 54.2 , 2009, c. 45, s. 4 54.3 , 2009, c. 45, s. 4 54.4 , 2009, c. 45, s. 4 54.5 , 2009, c. 45, s. 4 54.6 , 2009, c. 45, s. 4 54.7 , 2009, c. 45, s. 4 54.8 , 2009, c. 45, s. 4 54.9 , 2009, c. 45, s. 4 54.10 , 2009, c. 45, s. 4 54.11 , 2009, c. 45, s. 4 54.12 , 2009, c. 45, s. 4
c. I-2	Tobacco Tax Act 2 , 2009, c. 15, s. 8; 2009, c. 47, s. 1 6.0.1 , 2009, c. 47, s. 2 6.0.2 , 2009, c. 47, s. 2 6.1 , 2009, c. 47, s. 3 6.1.1 , 2009, c. 15, s. 9; 2009, c. 47, s. 4 6.3 , 2009, c. 47, s. 5 6.4 , Ab. 2009, c. 47, s. 6 7.0.1 , 2009, c. 15, s. 10 7.0.2 , 2009, c. 15, s. 11 7.1.2 , 2009, c. 15, s. 12 7.10 , 2009, c. 15, s. 13 7.10.1 , 2009, c. 47, s. 7 8 , 2009, c. 15, s. 14 8.1 , 2009, c. 15, s. 15 9 , 2009, c. 15, s. 16 10 , 2009, c. 15, s. 17 13.1.1 , 2009, c. 47, s. 8 13.2.0.1 , 2009, c. 47, s. 9 13.3 , 2009, c. 15, s. 18; 2009, c. 47, s. 10 13.3.1 , 2009, c. 15, s. 19; 2009, c. 47, s. 11 13.3.2 , 2009, c. 47, s. 12 13.4 , Ab. 2009, c. 15, s. 20 13.4.1 , Ab. 2009, c. 15, s. 20 13.4.2 , Ab. 2009, c. 15, s. 20 13.4.3 , Ab. 2009, c. 15, s. 20 13.5 , Ab. 2009, c. 15, s. 20 13.5.1 , Ab. 2009, c. 15, s. 20 13.6 , Ab. 2009, c. 15, s. 20 13.7 , Ab. 2009, c. 15, s. 20 13.7.1 , Ab. 2009, c. 15, s. 20 13.8 , Ab. 2009, c. 15, s. 20 13.9 , 2009, c. 47, s. 14 13.10 , 2009, c. 47, s. 14 13.11 , 2009, c. 47, s. 14 13.12 , 2009, c. 47, s. 14

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-2	<p>Tobacco Tax Act — <i>Cont'd</i></p> <p>13.13, 2009, c. 47, s. 14 13.14, 2009, c. 47, s. 14 13.15, 2009, c. 47, s. 14 13.16, 2009, c. 47, s. 14 13.17, 2009, c. 47, s. 14 13.18, 2009, c. 47, s. 14 14.1, 2009, c. 47, s. 15 14.2, 2009, c. 15, s. 21; 2009, c. 47, s. 16 14.3, 2009, c. 47, s. 17 15.0.1, 2009, c. 47, s. 18 15.0.2, 2009, c. 47, s. 18 15.0.3, 2009, c. 47, s. 18 15.1, Ab. 2009, c. 15, s. 22 17.2, 2009, c. 15, s. 23 17.5, 2009, c. 15, s. 24</p>
c. I-3	<p>Taxation Act</p> <p>1, 2009, c. 5, s. 6; 2009, c. 15, s. 25; 2009, c. 24, s. 90 1.2, 2009, c. 15, s. 26 1.8, 2009, c. 5, s. 7 2.1.3, 2009, c. 5, s. 8 5.1, Ab. 2009, c. 15, s. 27 5.2, Ab. 2009, c. 15, s. 27 6.1, 2009, c. 5, s. 9 6.1.1, 2009, c. 5, s. 10 6.2, 2009, c. 5, s. 11 6.3, 2009, c. 5, s. 12 6.4, 2009, c. 5, s. 12 7, 2009, c. 5, s. 13 7.0.3, 2009, c. 5, s. 14 7.0.4, 2009, c. 5, s. 15 7.0.5, 2009, c. 5, s. 16 7.0.6, 2009, c. 5, s. 17 7.1, 2009, c. 5, s. 18 7.11.0.1, 2009, c. 5, s. 19 7.11.2, 2009, c. 5, s. 20 7.11.4, 2009, c. 5, s. 21 7.18.1, 2009, c. 5, s. 22; 2009, c. 15, s. 28 7.19.1, 2009, c. 5, s. 23 7.20, 2009, c. 5, s. 23 7.21, 2009, c. 5, s. 23 7.22, 2009, c. 5, s. 23 7.23, 2009, c. 5, s. 23 7.24, 2009, c. 5, s. 23 7.25, 2009, c. 5, s. 23 7.26, 2009, c. 5, s. 23 7.27, 2009, c. 5, s. 23 7.28, 2009, c. 5, s. 23 7.29, 2009, c. 5, s. 23 7.30, 2009, c. 5, s. 23 7.31, 2009, c. 5, s. 23 8, 2009, c. 5, s. 24 8.2, 2009, c. 5, s. 25 16.1.2, 2009, c. 5, s. 26 18, 2009, c. 5, s. 27 21.1, 2009, c. 5, s. 28; 2009, c. 15, s. 29 21.3, 2009, c. 5, s. 29 21.3.1, 2009, c. 5, s. 30 21.4.1, 2009, c. 15, s. 30 21.4.2, 2009, c. 5, s. 31 21.4.4, 2009, c. 5, s. 32 21.4.5, 2009, c. 5, s. 32</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>21.4.6, 2009, c. 5, s. 32 21.4.7, 2009, c. 5, s. 32 21.4.8, 2009, c. 5, s. 32 21.4.9, 2009, c. 5, s. 32 21.4.10, 2009, c. 5, s. 32 21.4.11, 2009, c. 5, s. 32 21.4.12, 2009, c. 5, s. 32 21.4.13, 2009, c. 5, s. 32 21.4.14, 2009, c. 5, s. 32 21.4.15, 2009, c. 5, s. 32 21.19, 2009, c. 5, s. 33 21.20.2, 2009, c. 15, s. 31 21.20.11, 2009, c. 5, s. 34 21.32, 2009, c. 5, s. 35 21.35, 2009, c. 5, s. 36 21.35.1, 2009, c. 5, s. 37 21.36, 2009, c. 5, s. 38 21.36.1, 2009, c. 5, s. 38 21.36.2, 2009, c. 5, s. 39 21.36.3, 2009, c. 5, s. 39 21.40, 2009, c. 5, s. 40 21.43, 2009, c. 15, s. 32 31.1, 2009, c. 15, s. 33 35.1, 2009, c. 5, s. 41 37.0.3, 2009, c. 15, s. 34 38.1, 2009, c. 15, s. 35 39, 2009, c. 15, s. 36 39.4.1, 2009, c. 15, s. 37 39.5, 2009, c. 15, s. 38 42, 2009, c. 15, s. 39 42.0.1, 2009, c. 15, s. 40 42.6, 2009, c. 5, s. 42 42.9, Ab. 2009, c. 5, s. 43 42.13, 2009, c. 5, s. 44 47.7, 2009, c. 5, s. 45 47.8, 2009, c. 5, s. 46 47.18, 2009, c. 15, s. 41 49.2.3, 2009, c. 5, s. 47 58.0.2, 2009, c. 15, s. 42 65, 2009, c. 15, s. 43 67, 2009, c. 15, s. 44 75.6, 2009, c. 5, s. 48; Ab. 2009, c. 15, s. 45 76, 2009, c. 15, s. 46 77, 2009, c. 15, s. 47 85.5, 2009, c. 5, s. 49 85.6, 2009, c. 5, s. 49 87, 2009, c. 5, s. 50 92.5.2, 2009, c. 15, s. 48 92.5.2.1, 2009, c. 15, s. 49 92.5.4, Ab. 2009, c. 5, s. 51 93.3.1, 2009, c. 5, s. 52 93.14, 2009, c. 15, s. 50 96, 2009, c. 5, s. 53; 2009, c. 15, s. 51 96.0.1, 2009, c. 15, s. 52 96.0.2, 2009, c. 15, s. 53 96.1, 2009, c. 5, s. 54 106.1, 2009, c. 5, s. 55 107.0.1, 2009, c. 5, s. 56 110.1, 2009, c. 5, s. 57; 2009, c. 15, s. 54 130.1, 2009, c. 15, s. 55 133.4, 2009, c. 15, s. 56 134.1, 2009, c. 36, s. 72 153, 2009, c. 5, s. 58</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>154.2, Ab. 2009, c. 5, s. 59 156.8, 2009, c. 15, s. 57 157, 2009, c. 5, s. 60; 2009, c. 15, s. 58 157.10, 2009, c. 5, s. 61 157.11, Ab. 2009, c. 5, s. 62 157.17, 2009, c. 15, s. 59 157.17.1, 2009, c. 15, s. 60 157.17.2, 2009, c. 15, s. 60 158.14, 2009, c. 5, s. 63 158.15, 2009, c. 5, s. 64 175.2, 2009, c. 15, s. 61 184, 2009, c. 5, s. 65 185, 2009, c. 5, s. 66 190, 2009, c. 5, s. 67 194, 2009, c. 5, s. 68 195, 2009, c. 5, s. 69 199, 2009, c. 5, s. 70 200, 2009, c. 5, s. 71 209.4, 2009, c. 5, s. 72 215, 2009, c. 5, s. 73 216, 2009, c. 5, s. 73 217.2, 2009, c. 5, s. 74 217.3, 2009, c. 5, s. 75 230, 2009, c. 5, s. 76 231, 2009, c. 15, s. 62 231.2, 2009, c. 15, s. 63 231.2.1, 2009, c. 15, s. 64 231.4, 2009, c. 5, s. 77 231.5, 2009, c. 15, s. 65 234.0.1, 2009, c. 5, s. 78 235, 2009, c. 5, s. 79 238, 2009, c. 5, s. 80 238.2, 2009, c. 5, s. 81 238.3.1, 2009, c. 5, s. 82 241, 2009, c. 15, s. 66 248, 2009, c. 5, s. 83; 2009, c. 15, s. 67 248.1, 2009, c. 5, s. 84 250.1, 2009, c. 5, s. 85 250.3, 2009, c. 5, s. 86 255, 2009, c. 5, s. 87 257, 2009, c. 5, s. 88; 2009, c. 15, s. 68 259.0.1, 2009, c. 5, s. 89 259.1, 2009, c. 5, s. 90 261.2, 2009, c. 5, s. 91 274, 2009, c. 5, s. 92 274.0.1, 2009, c. 5, s. 93; 2009, c. 15, s. 69 277.1, 2009, c. 5, s. 94 278, 2009, c. 15, s. 70 278.1, 2009, c. 15, s. 70 279, 2009, c. 5, s. 95 279.1, 2009, c. 5, s. 96 280, 2009, c. 5, s. 97 280.1, 2009, c. 5, s. 98 280.3, 2009, c. 5, s. 99 280.4, 2009, c. 5, s. 99 280.10, 2009, c. 5, s. 100 280.11, 2009, c. 5, s. 101 280.16, 2009, c. 5, s. 102 280.17, 2009, c. 5, s. 103 284, 2009, c. 5, s. 104 286.1, 2009, c. 5, s. 105 286.2, Ab. 2009, c. 5, s. 106 306.1, 2009, c. 5, s. 107</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	308.0.1 , 2009, c. 15, s. 71
	308.2.1 , 2009, c. 15, s. 72
	308.2.2 , 2009, c. 15, s. 73
	308.3.1 , 2009, c. 15, s. 74
	308.3.2 , 2009, c. 15, s. 75
	308.3.4 , 2009, c. 15, s. 76
	308.3.5 , 2009, c. 15, s. 76
	308.3.6 , 2009, c. 15, s. 76
	308.6 , 2009, c. 5, s. 108
	311 , 2009, c. 5, s. 109
	312 , 2009, c. 5, s. 110
	312.3 , 2009, c. 5, s. 111
	313.0.1 , 2009, c. 5, s. 112
	313.11 , 2009, c. 5, s. 113
	314 , 2009, c. 15, s. 77
	317.3 , 2009, c. 5, s. 114
	333.1 , 2009, c. 5, s. 115
	333.2 , 2009, c. 5, s. 116
	333.3 , 2009, c. 5, s. 116
	333.4 , 2009, c. 5, s. 117
	333.5 , 2009, c. 5, s. 117
	333.6 , 2009, c. 5, s. 117
	333.7 , 2009, c. 5, s. 117
	333.8 , 2009, c. 5, s. 117
	333.9 , 2009, c. 5, s. 117
	333.10 , 2009, c. 5, s. 117
	333.11 , 2009, c. 5, s. 117
	333.12 , 2009, c. 5, s. 117
	333.13 , 2009, c. 5, s. 117
	333.14 , 2009, c. 5, s. 117
	333.15 , 2009, c. 5, s. 117
	333.16 , 2009, c. 5, s. 117
	336 , 2009, c. 5, s. 118; 2009, c. 15, s. 78
	336.1 , 2009, c. 5, s. 119
	336.5 , 2009, c. 5, s. 120; 2009, c. 15, s. 79
	336.8 , 2009, c. 5, s. 121
	336.9 , 2009, c. 5, s. 121
	336.10 , 2009, c. 5, s. 121
	336.11 , 2009, c. 5, s. 121
	336.12 , 2009, c. 5, s. 121
	336.13 , 2009, c. 5, s. 121
	339 , 2009, c. 5, s. 122
	348 , 2009, c. 5, s. 123
	349 , 2009, c. 5, s. 124
	349.1 , 2009, c. 5, s. 125
	350 , 2009, c. 5, s. 126
	350.2 , 2009, c. 15, s. 80
	350.4 , 2009, c. 15, s. 81
	358.0.1 , 2009, c. 5, s. 127
	359.2.5 , 2009, c. 15, s. 82
	359.8.1 , 2009, c. 5, s. 128
	359.15 , 2009, c. 5, s. 129
	359.18 , 2009, c. 5, s. 130
	412 , 2009, c. 5, s. 131
	418.17 , 2009, c. 5, s. 132
	418.17.3 , 2009, c. 5, s. 133
	418.19 , 2009, c. 5, s. 134
	418.21 , 2009, c. 5, s. 135
	418.26 , 2009, c. 5, s. 136
	418.28 , 2009, c. 5, s. 137
	418.29 , 2009, c. 5, s. 137
	418.30 , 2009, c. 5, s. 137
	421 , 2009, c. 5, s. 138

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	421.1, 2009, c. 15, s. 83
	421.1.1, 2009, c. 15, s. 84
	421.2, 2009, c. 5, s. 139
	421.4.1, 2009, c. 15, s. 85
	424, 2009, c. 5, s. 140
	430, 2009, c. 5, s. 141
	431, 2009, c. 5, s. 142
	435, 2009, c. 5, s. 143
	437, 2009, c. 5, s. 144
	440, 2009, c. 5, s. 145
	441.1, 2009, c. 5, s. 146
	441.2, 2009, c. 5, s. 147
	442, 2009, c. 5, s. 148
	444, 2009, c. 5, s. 149
	445, 2009, c. 5, s. 150
	450, 2009, c. 5, s. 151
	452, 2009, c. 5, s. 152
	453, 2009, c. 5, s. 153
	455.0.1, 2009, c. 5, s. 154
	462.6.1, 2009, c. 5, s. 155
	462.6.2, 2009, c. 5, s. 156
	462.14, 2009, c. 5, s. 157
	462.16, 2009, c. 5, s. 158
	462.24, 2009, c. 15, s. 86
	467.1, 2009, c. 15, s. 87
	467.2, 2009, c. 15, s. 88
	470, 2009, c. 5, s. 159
	471, 2009, c. 5, s. 159
	472, 2009, c. 5, s. 160
	473, 2009, c. 5, s. 161
	474, 2009, c. 5, s. 162
	475, 2009, c. 5, s. 163
	476, 2009, c. 5, s. 164
	477, 2009, c. 5, s. 165
	478, 2009, c. 5, s. 166
	479, 2009, c. 5, s. 166
	484.9, 2009, c. 5, s. 167
	484.11, 2009, c. 5, s. 168
	485.6, 2009, c. 15, s. 89
	485.21, 2009, c. 5, s. 169
	487.0.3, 2009, c. 5, s. 170
	489, 2009, c. 24, s. 91
	496, 2009, c. 5, s. 171
	497, 2009, c. 5, s. 172; 2009, c. 15, s. 90
	498.1, 2009, c. 5, s. 173
	500, 2009, c. 5, s. 174
	506.1, 2009, c. 5, s. 175
	509.1, Ab. 2009, c. 15, s. 91
	517.4.5, 2009, c. 5, s. 176
	520.3, Ab. 2009, c. 5, s. 177
	522.1, Ab. 2009, c. 5, s. 178
	522.2, Ab. 2009, c. 5, s. 178
	522.3, Ab. 2009, c. 5, s. 178
	522.4, Ab. 2009, c. 5, s. 178
	522.5, Ab. 2009, c. 5, s. 178
	529, 2009, c. 5, s. 179
	549, 2009, c. 5, s. 180
	550.0.1, 2009, c. 5, s. 181
	559, 2009, c. 5, s. 182
	560, 2009, c. 5, s. 183
	563, 2009, c. 5, s. 184
	569, 2009, c. 5, s. 185
	570, 2009, c. 5, s. 186

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	578.2 , 2009, c. 5, s. 187
	598.1 , 2009, c. 15, s. 92
	600.2 , 2009, c. 5, s. 188
	601 , 2009, c. 5, s. 189
	602 , Ab. 2009, c. 5, s. 190
	602.1 , 2009, c. 5, s. 191
	603 , 2009, c. 5, s. 192; 2009, c. 15, s. 93
	603.1 , 2009, c. 5, s. 193; 2009, c. 15, s. 94
	606 , 2009, c. 5, s. 194
	614 , 2009, c. 5, s. 195
	638.2 , 2009, c. 5, s. 196
	646.1 , 2009, c. 5, s. 197
	647 , 2009, c. 5, s. 198; 2009, c. 15, s. 95
	650 , 2009, c. 15, s. 96
	652 , 2009, c. 5, s. 199
	653 , 2009, c. 5, s. 200
	656.4 , 2009, c. 5, s. 201
	657 , 2009, c. 5, s. 202
	659.1 , 2009, c. 5, s. 203
	660.1 , 2009, c. 5, s. 204
	663.4 , 2009, c. 5, s. 205
	665.1 , 2009, c. 5, s. 206
	666 , 2009, c. 5, s. 207
	668 , 2009, c. 5, s. 208
	668.1 , 2009, c. 15, s. 97
	668.2.1 , 2009, c. 15, s. 98
	668.2.2 , 2009, c. 15, s. 98
	668.2.3 , 2009, c. 15, s. 98
	668.2.4 , 2009, c. 15, s. 98
	668.4 , 2009, c. 15, s. 99
	668.7 , 2009, c. 5, s. 209
	671 , 2009, c. 5, s. 210
	677 , 2009, c. 5, s. 211
	678 , Ab. 2009, c. 5, s. 212
	679 , Ab. 2009, c. 5, s. 212
	683 , 2009, c. 5, s. 213
	685 , 2009, c. 5, s. 214
	687 , 2009, c. 5, s. 215
	688 , 2009, c. 5, s. 216
	688.0.0.1 , 2009, c. 5, s. 217
	688.0.0.2 , 2009, c. 5, s. 218
	688.0.1 , 2009, c. 5, s. 219
	688.1 , 2009, c. 5, s. 220
	688.1.1 , 2009, c. 5, s. 221
	688.2 , 2009, c. 5, s. 222
	690 , 2009, c. 5, s. 223
	690.1 , 2009, c. 5, s. 224
	690.2 , 2009, c. 5, s. 225
	690.3 , 2009, c. 5, s. 226
	691 , 2009, c. 5, s. 227
	691.1 , 2009, c. 5, s. 228
	691.2 , 2009, c. 5, s. 229
	692 , 2009, c. 5, s. 230
	692.0.1 , 2009, c. 5, s. 231
	692.5 , 2009, c. 5, s. 232; 2009, c. 15, s. 100
	692.8 , 2009, c. 5, s. 233; 2009, c. 15, s. 101
	693.2 , 2009, c. 15, s. 102
	693.3 , 2009, c. 15, s. 102
	694.0.0.1 , 2009, c. 5, s. 234
	694.0.0.2 , 2009, c. 5, s. 235
	694.0.0.3 , 2009, c. 15, s. 104
	710 , 2009, c. 5, s. 236; 2009, c. 15, s. 105
	710.0.0.1 , 2009, c. 15, s. 106

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>710.0.0.2, 2009, c. 15, s. 106 711, 2009, c. 5, s. 237 714, 2009, c. 5, s. 238 714.2, 2009, c. 5, s. 239 716, 2009, c. 5, s. 240 716.0.1.1, 2009, c. 5, s. 241 725.0.3, 2009, c. 15, s. 107 725.1.3, 2009, c. 15, s. 108 725.1.4, 2009, c. 15, s. 108 725.1.5, 2009, c. 15, s. 108 725.1.6, 2009, c. 15, s. 108 725.2.0.1, 2009, c. 15, s. 109 725.2.2, 2009, c. 15, s. 110 725.2.4, 2009, c. 15, s. 111 725.3.1, 2009, c. 15, s. 112 725.7.1, 2009, c. 5, s. 242 725.7.2, 2009, c. 15, s. 113 726.6, 2009, c. 15, s. 114 726.6.1, 2009, c. 5, s. 243 726.7, 2009, c. 5, s. 244; 2009, c. 15, s. 115 726.7.1, 2009, c. 5, s. 245 726.7.2, 2009, c. 5, s. 246 726.7.3, 2009, c. 15, s. 116 726.9, 2009, c. 15, s. 117 726.10, 2009, c. 15, s. 118 726.11, 2009, c. 15, s. 119 726.13, 2009, c. 15, s. 120 726.14, 2009, c. 15, s. 121 726.19.1, 2009, c. 15, s. 122 726.20.1, 2009, c. 15, s. 123 726.29, 2009, c. 15, s. 124 726.32, 2009, c. 15, s. 125 726.33, 2009, c. 15, s. 126 726.34, 2009, c. 15, s. 127 726.36, 2009, c. 15, s. 128 726.37, 2009, c. 15, s. 128 728.0.1, 2009, c. 15, s. 129 729.1, 2009, c. 5, s. 247 733.0.6, 2009, c. 5, s. 248 736, 2009, c. 5, s. 249 737.14, 2009, c. 5, s. 250 737.17, 2009, c. 5, s. 251 737.18.10, 2009, c. 5, s. 252 737.18.14, 2009, c. 5, s. 253; 2009, c. 15, s. 130 737.18.16.1, 2009, c. 5, s. 254 737.18.18, 2009, c. 5, s. 255; 2009, c. 15, s. 131 737.18.20, 2009, c. 15, s. 132 737.18.25, 2009, c. 15, s. 133 737.18.26, 2009, c. 5, s. 256 737.18.29, 2009, c. 58, s. 87 737.18.34, 2009, c. 5, s. 257 750, 2009, c. 5, s. 258 750.1, 2009, c. 5, s. 259 750.2, 2009, c. 5, s. 260; 2009, c. 15, s. 134 752.0.0.1, 2009, c. 5, s. 261 752.0.0.2, Ab. 2009, c. 5, s. 262 752.0.0.3, 2009, c. 5, s. 263 752.0.0.4, 2009, c. 5, s. 264 752.0.0.5, 2009, c. 5, s. 265 752.0.0.6, 2009, c. 5, s. 266 752.0.1, 2009, c. 5, s. 267 752.0.1.1, 2009, c. 5, s. 268 752.0.1.2, Ab. 2009, c. 5, s. 269</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>752.0.2, 2009, c. 5, s. 270 752.0.4, Ab. 2009, c. 5, s. 271 752.0.5.2, Ab. 2009, c. 5, s. 272 752.0.7, 2009, c. 5, s. 273 752.0.7.1, 2009, c. 5, s. 274 752.0.7.4, 2009, c. 5, s. 275; 2009, c. 15, s. 135 752.0.7.4.1, 2009, c. 5, s. 276 752.0.8, 2009, c. 15, s. 136 752.0.10, 2009, c. 5, s. 277 752.0.10.0.1, 2009, c. 5, s. 278 752.0.10.1, 2009, c. 5, s. 279; 2009, c. 15, s. 137 752.0.10.3, 2009, c. 5, s. 280 752.0.10.5, 2009, c. 15, s. 138 752.0.10.10.3, 2009, c. 15, s. 139 752.0.10.10.4, 2009, c. 15, s. 140 752.0.10.10.5, 2009, c. 15, s. 141 752.0.10.11, 2009, c. 5, s. 281; 2009, c. 15, s. 142 752.0.10.11.2, 2009, c. 5, s. 282 752.0.10.12, 2009, c. 5, s. 283 752.0.10.13, 2009, c. 5, s. 284 752.0.10.14, 2009, c. 5, s. 285 752.0.10.15.1, 2009, c. 5, s. 286 752.0.10.16, 2009, c. 5, s. 287 752.0.10.17.1, 2009, c. 15, s. 143 752.0.10.18, 2009, c. 15, s. 144 752.0.11.1, 2009, c. 5, s. 288; 2009, c. 15, s. 145 752.0.14, 2009, c. 5, s. 289 752.0.18.3, 2009, c. 15, s. 146 752.0.18.10, 2009, c. 5, s. 290 752.0.18.13.1, 2009, c. 5, s. 291 752.0.22, 2009, c. 5, s. 292 752.0.23.1, Ab. 2009, c. 5, s. 293 752.0.24, 2009, c. 5, s. 294 752.0.24.1, 2009, c. 5, s. 295 752.0.26, 2009, c. 5, s. 296 752.0.27, 2009, c. 5, s. 297 752.0.27.1, 2009, c. 5, s. 298 752.14, 2009, c. 5, s. 299 766.2, 2009, c. 5, s. 300; 2009, c. 15, s. 147 766.2.1, 2009, c. 5, s. 301 766.12, 2009, c. 5, s. 302 766.17, 2009, c. 15, s. 148 767, 2009, c. 5, s. 303; 2009, c. 15, s. 149 768, 2009, c. 5, s. 304 770, 2009, c. 5, s. 305 770.0.1, 2009, c. 5, s. 306 771, 2009, c. 5, s. 307 771.0.2.2, 2009, c. 5, s. 308 771.0.2.3, Ab. 2009, c. 5, s. 309 771.0.2.3.1, 2009, c. 5, s. 310 771.0.2.4, 2009, c. 5, s. 311 771.1, 2009, c. 5, s. 312; 2009, c. 15, s. 150 771.2.1.3, 2009, c. 5, s. 313 771.2.1.9, 2009, c. 5, s. 314; 2009, c. 15, s. 151 771.2.2, 2009, c. 5, s. 315 771.2.3, 2009, c. 5, s. 316 771.2.4, 2009, c. 5, s. 317 771.2.5, 2009, c. 5, s. 317 771.2.6, 2009, c. 5, s. 318 771.2.7, 2009, c. 5, s. 319 771.6, 2009, c. 5, s. 320; 2009, c. 15, s. 152 771.13, 2009, c. 15, s. 153 772.2, 2009, c. 5, s. 321</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	772.2.1 , 2009, c. 15, s. 154
	772.3 , 2009, c. 5, s. 322
	772.4 , 2009, c. 5, s. 323
	772.9.1.1 , 2009, c. 5, s. 324
	772.9.2 , 2009, c. 5, s. 325
	772.9.3 , 2009, c. 5, s. 326
	776.41.5 , 2009, c. 5, s. 327; 2009, c. 15, s. 155
	776.41.12 , 2009, c. 5, s. 328
	776.41.13 , 2009, c. 5, s. 328
	776.41.14 , 2009, c. 5, s. 328
	776.41.15 , 2009, c. 5, s. 328
	776.41.16 , 2009, c. 5, s. 328
	776.41.17 , 2009, c. 5, s. 328
	776.41.18 , 2009, c. 5, s. 328
	776.41.19 , 2009, c. 5, s. 328
	776.41.20 , 2009, c. 5, s. 328
	776.41.21 , 2009, c. 5, s. 328
	776.41.22 , 2009, c. 5, s. 328
	776.41.23 , 2009, c. 5, s. 328
	776.41.24 , 2009, c. 5, s. 328
	776.41.25 , 2009, c. 5, s. 328
	776.41.26 , 2009, c. 5, s. 328
	776.50 , 2009, c. 15, s. 156
	776.54 , 2009, c. 15, s. 157
	776.55.1 , 2009, c. 5, s. 329
	776.55.2 , 2009, c. 5, s. 329
	776.56 , 2009, c. 5, s. 330
	776.65 , 2009, c. 5, s. 331
	779 , 2009, c. 5, s. 332; 2009, c. 15, s. 158
	782 , 2009, c. 5, s. 333
	785.0.1 , 2009, c. 5, s. 334; 2009, c. 15, s. 159
	785.1 , 2009, c. 5, s. 335
	785.2 , 2009, c. 5, s. 336
	785.2.1 , 2009, c. 5, s. 337
	785.2.2 , 2009, c. 5, s. 338
	785.2.3 , 2009, c. 5, s. 339
	785.2.4 , 2009, c. 5, s. 340
	785.5 , 2009, c. 5, s. 341; 2009, c. 15, s. 160
	785.6 , 2009, c. 5, s. 342
	786.1 , 2009, c. 15, s. 161
	798 , 2009, c. 5, s. 343
	803.1 , 2009, c. 5, s. 344
	803.2 , 2009, c. 5, s. 344
	808 , 2009, c. 5, s. 345
	813 , 2009, c. 5, s. 346
	824 , 2009, c. 5, s. 347
	832.3 , 2009, c. 5, s. 348
	832.6 , 2009, c. 5, s. 349
	832.9 , 2009, c. 5, s. 350
	832.25 , 2009, c. 5, s. 351
	844.4 , 2009, c. 5, s. 352
	851.19 , 2009, c. 15, s. 162
	851.20 , 2009, c. 5, s. 353
	851.21 , 2009, c. 5, s. 354
	851.22.23 , 2009, c. 5, s. 355
	851.22.38 , 2009, c. 5, s. 356
	851.22.42 , 2009, c. 5, s. 357
	851.27 , 2009, c. 5, s. 358
	851.28 , 2009, c. 5, s. 359
	851.29 , 2009, c. 5, s. 359
	851.30 , 2009, c. 5, s. 360
	851.31 , 2009, c. 5, s. 361
	851.32 , Ab. 2009, c. 5, s. 362

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>851.33, 2009, c. 5, s. 363 851.34, 2009, c. 5, s. 364 851.35, 2009, c. 5, s. 365 851.36, 2009, c. 5, s. 366 851.37, 2009, c. 5, s. 367 851.41.1, 2009, c. 5, s. 370 851.48, 2009, c. 5, s. 371 853, 2009, c. 5, s. 372 865, 2009, c. 5, s. 373 866, 2009, c. 5, s. 373 867, 2009, c. 5, s. 374 888.3, Ab. 2009, c. 5, s. 375 888.4, 2009, c. 5, s. 376 890.0.1, 2009, c. 5, s. 377 890.15, 2009, c. 5, s. 378; 2009, c. 15, s. 163 890.15.1, 2009, c. 5, s. 379 890.16.1, 2009, c. 15, s. 164 895, 2009, c. 5, s. 380; 2009, c. 15, s. 165 895.0.1.1, 2009, c. 15, s. 166 895.0.1.2, 2009, c. 15, s. 166 895.0.2, 2009, c. 5, s. 381 895.0.3, 2009, c. 15, s. 167 898.1, 2009, c. 5, s. 382 905.0.3, 2009, c. 15, s. 168 905.0.4, 2009, c. 15, s. 168 905.0.5, 2009, c. 15, s. 168 905.0.6, 2009, c. 15, s. 168 905.0.7, 2009, c. 15, s. 168 905.0.8, 2009, c. 15, s. 168 905.0.9, 2009, c. 15, s. 168 905.0.10, 2009, c. 15, s. 168 905.0.11, 2009, c. 15, s. 168 905.0.12, 2009, c. 15, s. 168 905.0.13, 2009, c. 15, s. 168 905.0.14, 2009, c. 15, s. 168 905.0.15, 2009, c. 15, s. 168 905.0.16, 2009, c. 15, s. 168 905.0.17, 2009, c. 15, s. 168 905.0.18, 2009, c. 15, s. 168 905.0.19, 2009, c. 15, s. 168 905.0.20, 2009, c. 15, s. 168 905.0.21, 2009, c. 15, s. 168 930, 2009, c. 15, s. 169 935.1, 2009, c. 5, s. 383 935.8, Ab. 2009, c. 5, s. 384 935.20, 2009, c. 15, s. 170 935.21, 2009, c. 15, s. 170 935.22, 2009, c. 15, s. 170 935.23, 2009, c. 15, s. 170 935.24, 2009, c. 15, s. 170 935.25, 2009, c. 15, s. 170 935.26, 2009, c. 15, s. 170 935.27, 2009, c. 15, s. 170 935.28, 2009, c. 15, s. 170 935.29, 2009, c. 15, s. 170 961.1.5.0.1, 2009, c. 5, s. 385 961.15, 2009, c. 5, s. 386 961.24, 2009, c. 15, s. 171 965.0.17.3, 2009, c. 5, s. 387 965.0.18, Ab. 2009, c. 5, s. 388 965.37.1, 2009, c. 15, s. 172 965.39.5, 2009, c. 15, s. 173 965.55, 2009, c. 25, s. 107; 2009, c. 58, s. 88</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	965.66 , 2009, c. 15, s. 174
	965.88 , 2009, c. 15, s. 175
	965.91 , 2009, c. 5, s. 389
	965.94 , 2009, c. 5, s. 390
	965.96 , 2009, c. 5, s. 391
	965.97 , 2009, c. 5, s. 392
	965.129 , 2009, c. 5, s. 393
	968 , 2009, c. 15, s. 176
	971.3 , 2009, c. 5, s. 394
	979.21 , 2009, c. 5, s. 395
	979.22 , 2009, c. 5, s. 396
	979.23 , 2009, c. 5, s. 396
	984 , 2009, c. 5, s. 397
	985 , 2009, c. 5, s. 398
	985.0.1 , 2009, c. 5, s. 399
	985.0.2 , 2009, c. 5, s. 400
	985.0.3 , 2009, c. 5, s. 401
	985.1 , 2009, c. 5, s. 402; 2009, c. 15, s. 177
	985.1.0.2 , 2009, c. 15, s. 178
	985.1.1 , 2009, c. 5, s. 403
	985.1.2 , 2009, c. 5, s. 403
	985.2 , 2009, c. 5, s. 404
	985.2.3 , 2009, c. 5, s. 405
	985.3 , 2009, c. 5, s. 406
	985.5.2 , 2009, c. 5, s. 407
	985.6 , 2009, c. 5, s. 408
	985.7 , 2009, c. 5, s. 409
	985.8 , 2009, c. 5, s. 410; 2009, c. 15, s. 179
	985.16 , 2009, c. 5, s. 411
	985.22 , 2009, c. 5, s. 412; 2009, c. 15, s. 180
	985.35.6 , 2009, c. 5, s. 413
	985.35.16 , 2009, c. 5, s. 414
	985.40 , 2009, c. 5, s. 415
	985.42 , 2009, c. 5, s. 416
	996 , 2009, c. 5, s. 417
	998 , 2009, c. 5, s. 418; 2009, c. 15, s. 181
	999.1 , 2009, c. 5, s. 419
	1000 , 2009, c. 15, s. 182
	1003.1 , 2009, c. 15, s. 183
	1003.2 , 2009, c. 15, s. 183
	1007.1 , 2009, c. 15, s. 184
	1012 , 2009, c. 15, s. 185
	1012.1 , 2009, c. 5, s. 420; 2009, c. 15, s. 186
	1015 , 2009, c. 15, s. 187
	1015.3 , 2009, c. 5, s. 421; 2009, c. 15, s. 188
	1017.1 , 2009, c. 5, s. 422
	1017.2 , 2009, c. 5, s. 422
	1019.4 , 2009, c. 5, s. 423
	1026.0.2 , 2009, c. 5, s. 424; 2009, c. 15, s. 189
	1026.3 , 2009, c. 5, s. 425
	1027 , 2009, c. 15, s. 190
	1027.0.1 , 2009, c. 15, s. 191
	1027.0.2 , 2009, c. 15, s. 191
	1027.0.3 , 2009, c. 15, s. 191
	1027.4 , 2009, c. 15, s. 192
	1027.5 , 2009, c. 15, s. 192
	1029.6.0.0.1 , 2009, c. 5, s. 426; 2009, c. 15, s. 193
	1029.6.0.1 , 2009, c. 5, s. 427
	1029.6.0.1.3 , Ab. 2009, c. 15, s. 194
	1029.6.0.1.7 , 2009, c. 15, s. 195
	1029.6.0.1.8 , 2009, c. 15, s. 196
	1029.6.0.1.8.1 , 2009, c. 15, s. 197
	1029.6.0.1.8.3 , 2009, c. 15, s. 198

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	1029.6.0.1.8.4 , 2009, c. 15, s. 198
	1029.6.0.1.8.5 , 2009, c. 15, s. 198
	1029.6.0.6 , 2009, c. 5, s. 428; 2009, c. 15, s. 199
	1029.6.0.7 , 2009, c. 5, s. 429; 2009, c. 15, s. 200
	1029.7 , 2009, c. 5, s. 430
	1029.7.7 , 2009, c. 15, s. 201
	1029.7.8 , 2009, c. 15, s. 202
	1029.7.9 , 2009, c. 15, s. 203
	1029.7.9.1 , 2009, c. 15, s. 204
	1029.8 , 2009, c. 5, s. 431; 2009, c. 15, s. 205
	1029.8.6 , 2009, c. 5, s. 432
	1029.8.7 , 2009, c. 5, s. 433; 2009, c. 15, s. 206
	1029.8.9.0.4 , 2009, c. 15, s. 207
	1029.8.10 , 2009, c. 5, s. 434
	1029.8.11 , 2009, c. 5, s. 435; 2009, c. 15, s. 208
	1029.8.16.1.1 , 2009, c. 15, s. 209
	1029.8.16.1.4 , 2009, c. 15, s. 210
	1029.8.16.1.5 , 2009, c. 15, s. 211
	1029.8.16.1.7 , Ab. 2009, c. 15, s. 212
	1029.8.16.1.8 , Ab. 2009, c. 15, s. 212
	1029.8.16.1.9 , 2009, c. 15, s. 213
	1029.8.18 , 2009, c. 15, s. 214
	1029.8.18.0.1 , 2009, c. 15, s. 215
	1029.8.18.1 , 2009, c. 5, s. 436
	1029.8.18.1.1 , 2009, c. 5, s. 437; 2009, c. 15, s. 216
	1029.8.18.1.2 , 2009, c. 5, s. 438
	1029.8.18.1.3 , 2009, c. 15, s. 217
	1029.8.19.2 , 2009, c. 15, s. 218
	1029.8.20 , 2009, c. 5, s. 439
	1029.8.21.3.2 , Ab. 2009, c. 5, s. 440
	1029.8.21.24 , 2009, c. 15, s. 219
	1029.8.21.25 , 2009, c. 15, s. 220
	1029.8.21.27 , 2009, c. 15, s. 221
	1029.8.21.28 , 2009, c. 15, s. 222
	1029.8.21.30 , 2009, c. 15, s. 223
	1029.8.21.32 , Ab. 2009, c. 15, s. 224
	1029.8.21.33 , Ab. 2009, c. 15, s. 224
	1029.8.21.34 , Ab. 2009, c. 15, s. 224
	1029.8.21.35 , Ab. 2009, c. 15, s. 224
	1029.8.21.36 , Ab. 2009, c. 15, s. 224
	1029.8.21.37 , Ab. 2009, c. 15, s. 224
	1029.8.21.38 , Ab. 2009, c. 15, s. 224
	1029.8.21.39 , Ab. 2009, c. 15, s. 224
	1029.8.21.40 , Ab. 2009, c. 15, s. 224
	1029.8.21.41 , Ab. 2009, c. 15, s. 224
	1029.8.21.42 , Ab. 2009, c. 15, s. 224
	1029.8.21.43 , Ab. 2009, c. 15, s. 224
	1029.8.21.44 , Ab. 2009, c. 15, s. 224
	1029.8.21.45 , Ab. 2009, c. 15, s. 224
	1029.8.21.46 , Ab. 2009, c. 15, s. 224
	1029.8.21.47 , Ab. 2009, c. 15, s. 224
	1029.8.21.48 , Ab. 2009, c. 15, s. 224
	1029.8.21.49 , Ab. 2009, c. 15, s. 224
	1029.8.21.50 , Ab. 2009, c. 15, s. 224
	1029.8.21.51 , Ab. 2009, c. 15, s. 224
	1029.8.33.2 , 2009, c. 15, s. 225
	1029.8.33.4.3 , 2009, c. 15, s. 226
	1029.8.33.7 , 2009, c. 15, s. 227
	1029.8.33.7.1 , 2009, c. 15, s. 228
	1029.8.33.7.2 , 2009, c. 15, s. 229
	1029.8.33.8 , 2009, c. 15, s. 230
	1029.8.33.11.1 , 2009, c. 15, s. 231
	1029.8.33.11.2 , 2009, c. 15, s. 231

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	1029.8.33.11.3 , 2009, c. 15, s. 231
	1029.8.33.11.4 , 2009, c. 15, s. 231
	1029.8.33.11.5 , 2009, c. 15, s. 231
	1029.8.33.11.6 , 2009, c. 15, s. 231
	1029.8.33.11.7 , 2009, c. 15, s. 231
	1029.8.33.11.8 , 2009, c. 15, s. 231
	1029.8.33.11.9 , 2009, c. 15, s. 231
	1029.8.33.11.10 , 2009, c. 15, s. 231
	1029.8.33.11.11 , 2009, c. 15, s. 231
	1029.8.33.11.12 , 2009, c. 15, s. 231
	1029.8.33.11.13 , 2009, c. 15, s. 231
	1029.8.33.11.14 , 2009, c. 15, s. 231
	1029.8.33.11.15 , 2009, c. 15, s. 231
	1029.8.33.11.16 , 2009, c. 15, s. 231
	1029.8.33.11.17 , 2009, c. 15, s. 231
	1029.8.33.11.18 , 2009, c. 15, s. 231
	1029.8.33.11.19 , 2009, c. 15, s. 231
	1029.8.33.11.20 , 2009, c. 15, s. 231
	1029.8.33.14 , 2009, c. 15, s. 232
	1029.8.34 , 2009, c. 15, s. 233
	1029.8.35.2 , 2009, c. 15, s. 234
	1029.8.36.0.0.1 , 2009, c. 15, s. 235
	1029.8.36.0.0.4 , 2009, c. 15, s. 236
	1029.8.36.0.0.5 , 2009, c. 15, s. 237
	1029.8.36.0.0.7 , 2009, c. 5, s. 441
	1029.8.36.0.3.46 , 2009, c. 15, s. 238
	1029.8.36.0.3.63 , 2009, c. 5, s. 442
	1029.8.36.0.3.69 , 2009, c. 5, s. 443
	1029.8.36.0.3.69.1 , 2009, c. 5, s. 444
	1029.8.36.0.3.69.2 , 2009, c. 5, s. 444; 2009, c. 15, s. 239
	1029.8.36.0.3.72 , 2009, c. 15, s. 240
	1029.8.36.0.3.79 , 2009, c. 15, s. 241
	1029.8.36.0.3.80 , 2009, c. 15, s. 241
	1029.8.36.0.3.81 , 2009, c. 15, s. 241
	1029.8.36.0.3.82 , 2009, c. 15, s. 241
	1029.8.36.0.3.83 , 2009, c. 15, s. 241
	1029.8.36.0.17 , 2009, c. 15, s. 242
	1029.8.36.0.46 , 2009, c. 15, s. 243
	1029.8.36.0.47 , 2009, c. 15, s. 244
	1029.8.36.0.50 , 2009, c. 15, s. 245
	1029.8.36.0.51 , 2009, c. 15, s. 246
	1029.8.36.0.53 , 2009, c. 15, s. 247
	1029.8.36.0.63 , 2009, c. 15, s. 248
	1029.8.36.0.64 , 2009, c. 15, s. 249
	1029.8.36.0.67 , 2009, c. 15, s. 250
	1029.8.36.0.68 , 2009, c. 15, s. 251
	1029.8.36.0.70 , 2009, c. 15, s. 252
	1029.8.36.0.74 , 2009, c. 15, s. 253
	1029.8.36.0.75 , 2009, c. 15, s. 254
	1029.8.36.0.78 , 2009, c. 15, s. 255
	1029.8.36.0.79 , 2009, c. 15, s. 256
	1029.8.36.0.82 , 2009, c. 15, s. 257
	1029.8.36.6 , 2009, c. 15, s. 258
	1029.8.36.7.1 , 2009, c. 15, s. 259
	1029.8.36.18 , 2009, c. 15, s. 260
	1029.8.36.18.1 , 2009, c. 15, s. 261
	1029.8.36.18.2 , 2009, c. 15, s. 262
	1029.8.36.18.3 , 2009, c. 15, s. 263
	1029.8.36.21 , 2009, c. 15, s. 264
	1029.8.36.22 , 2009, c. 15, s. 265
	1029.8.36.23.1 , 2009, c. 15, s. 266
	1029.8.36.23.2 , 2009, c. 15, s. 267
	1029.8.36.53.10 , 2009, c. 15, s. 268

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>1029.8.36.53.18, 2009, c. 15, s. 269 1029.8.36.53.19, 2009, c. 15, s. 270 1029.8.36.54, 2009, c. 15, s. 271 1029.8.36.59.3, 2009, c. 15, s. 272 1029.8.36.59.4, 2009, c. 15, s. 273 1029.8.36.59.12, 2009, c. 15, s. 274 1029.8.36.59.14, 2009, c. 15, s. 275 1029.8.36.59.15, 2009, c. 15, s. 276 1029.8.36.59.17, 2009, c. 15, s. 277 1029.8.36.59.18, 2009, c. 15, s. 278 1029.8.36.59.20, 2009, c. 15, s. 279 1029.8.36.59.22, 2009, c. 15, s. 280 1029.8.36.59.25, 2009, c. 15, s. 281 1029.8.36.59.26, 2009, c. 15, s. 282 1029.8.36.59.28, 2009, c. 15, s. 283 1029.8.36.59.29, 2009, c. 15, s. 284 1029.8.36.59.31, 2009, c. 15, s. 285 1029.8.36.72.82.1, 2009, c. 15, s. 286 1029.8.36.72.82.3.1, 2009, c. 15, s. 287 1029.8.36.72.82.3.2, 2009, c. 15, s. 287 1029.8.36.72.82.3.3, 2009, c. 15, s. 287 1029.8.36.72.82.4, 2009, c. 15, s. 288 1029.8.36.72.82.5, 2009, c. 15, s. 289 1029.8.36.72.82.6, 2009, c. 15, s. 290 1029.8.36.72.82.6.1, 2009, c. 5, s. 445; 2009, c. 15, s. 291 1029.8.36.72.82.7, 2009, c. 15, s. 292 1029.8.36.72.82.10, 2009, c. 5, s. 446; 2009, c. 15, s. 293 1029.8.36.72.82.10.1, 2009, c. 5, s. 447; 2009, c. 15, s. 294 1029.8.36.72.82.10.2, 2009, c. 5, s. 448; 2009, c. 15, s. 295 1029.8.36.72.82.13, 2009, c. 5, s. 448; 2009, c. 15, s. 296 1029.8.36.72.82.22, 2009, c. 5, s. 449 1029.8.36.72.82.23, 2009, c. 5, s. 450 1029.8.36.72.82.24, 2009, c. 5, s. 451; 2009, c. 15, s. 297 1029.8.36.72.86, 2009, c. 5, s. 452 1029.8.36.72.92, 2009, c. 5, s. 453 1029.8.36.72.92.1, 2009, c. 5, s. 454 1029.8.36.72.92.2, 2009, c. 5, s. 454; 2009, c. 15, s. 298 1029.8.36.102, Ab. 2009, c. 5, s. 455 1029.8.36.103, Ab. 2009, c. 5, s. 455 1029.8.36.104, Ab. 2009, c. 5, s. 455 1029.8.36.105, Ab. 2009, c. 5, s. 455 1029.8.36.106, Ab. 2009, c. 5, s. 455 1029.8.36.107, Ab. 2009, c. 5, s. 455 1029.8.36.108, Ab. 2009, c. 5, s. 455 1029.8.36.109, Ab. 2009, c. 5, s. 455 1029.8.36.110, Ab. 2009, c. 5, s. 455 1029.8.36.111, Ab. 2009, c. 5, s. 455 1029.8.36.112, Ab. 2009, c. 5, s. 455 1029.8.36.113, Ab. 2009, c. 5, s. 455 1029.8.36.114, Ab. 2009, c. 5, s. 455 1029.8.36.119, 2009, c. 15, s. 299 1029.8.36.120, 2009, c. 15, s. 300 1029.8.36.122, 2009, c. 15, s. 301 1029.8.36.123, 2009, c. 15, s. 302 1029.8.36.166.40, 2009, c. 15, s. 303 1029.8.36.166.41, 2009, c. 15, s. 303 1029.8.36.166.42, 2009, c. 15, s. 303 1029.8.36.166.43, 2009, c. 15, s. 303 1029.8.36.166.44, 2009, c. 15, s. 303 1029.8.36.166.45, 2009, c. 15, s. 303 1029.8.36.166.46, 2009, c. 15, s. 303 1029.8.36.166.47, 2009, c. 15, s. 303 1029.8.36.166.48, 2009, c. 15, s. 303</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	1029.8.36.166.49 , 2009, c. 15, s. 303
	1029.8.36.166.50 , 2009, c. 15, s. 303
	1029.8.36.166.51 , 2009, c. 15, s. 303
	1029.8.36.166.52 , 2009, c. 15, s. 303
	1029.8.36.166.53 , 2009, c. 15, s. 303
	1029.8.36.166.54 , 2009, c. 15, s. 303
	1029.8.36.166.55 , 2009, c. 15, s. 303
	1029.8.36.166.56 , 2009, c. 15, s. 303
	1029.8.36.166.57 , 2009, c. 15, s. 303
	1029.8.36.166.58 , 2009, c. 15, s. 303
	1029.8.36.166.59 , 2009, c. 15, s. 303
	1029.8.36.166.60 , 2009, c. 15, s. 303
	1029.8.36.167 , 2009, c. 15, s. 304
	1029.8.36.169 , 2009, c. 15, s. 305
	1029.8.36.171 , 2009, c. 15, s. 306
	1029.8.36.172 , 2009, c. 15, s. 307
	1029.8.36.174 , 2009, c. 15, s. 308
	1029.8.36.175 , 2009, c. 15, s. 309
	1029.8.36.176.1 , 2009, c. 15, s. 310
	1029.8.36.177 , 2009, c. 15, s. 311
	1029.8.50 , 2009, c. 15, s. 312
	1029.8.50.2 , 2009, c. 15, s. 313
	1029.8.61.1 , 2009, c. 15, s. 314
	1029.8.61.1.1 , Ab. 2009, c. 15, s. 315
	1029.8.61.2 , 2009, c. 15, s. 316
	1029.8.61.2.1 , 2009, c. 15, s. 317
	1029.8.61.2.2 , 2009, c. 15, s. 317
	1029.8.61.2.3 , 2009, c. 15, s. 317
	1029.8.61.2.4 , 2009, c. 15, s. 317
	1029.8.61.2.5 , 2009, c. 15, s. 317
	1029.8.61.2.6 , 2009, c. 15, s. 317
	1029.8.61.2.7 , 2009, c. 15, s. 317
	1029.8.61.3 , 2009, c. 15, s. 318
	1029.8.61.3.1 , 2009, c. 15, s. 319
	1029.8.61.4 , 2009, c. 15, s. 320
	1029.8.61.5 , 2009, c. 15, s. 321
	1029.8.61.5.1 , 2009, c. 15, s. 322
	1029.8.61.5.2 , 2009, c. 15, s. 322
	1029.8.61.6 , 2009, c. 15, s. 323
	1029.8.61.7.1 , 2009, c. 15, s. 324
	1029.8.61.20 , 2009, c. 5, s. 456; 2009, c. 15, s. 325
	1029.8.61.61 , 2009, c. 5, s. 457
	1029.8.61.65 , 2009, c. 5, s. 458
	1029.8.61.71 , 2009, c. 5, s. 459
	1029.8.61.72 , 2009, c. 5, s. 459
	1029.8.61.73 , 2009, c. 5, s. 459
	1029.8.61.74 , 2009, c. 5, s. 459
	1029.8.61.75 , 2009, c. 5, s. 459
	1029.8.61.76 , 2009, c. 15, s. 326
	1029.8.61.77 , 2009, c. 15, s. 326
	1029.8.61.78 , 2009, c. 15, s. 326
	1029.8.61.79 , 2009, c. 15, s. 326
	1029.8.61.80 , 2009, c. 15, s. 326
	1029.8.61.81 , 2009, c. 15, s. 326
	1029.8.61.82 , 2009, c. 15, s. 326
	1029.8.63 , 2009, c. 15, s. 327
	1029.8.66.2 , 2009, c. 15, s. 328
	1029.8.67 , 2009, c. 5, s. 460; 2009, c. 15, s. 329
	1029.8.67.1 , 2009, c. 15, s. 330
	1029.8.68 , 2009, c. 5, s. 461
	1029.8.69 , 2009, c. 5, s. 462
	1029.8.70 , Ab. 2009, c. 5, s. 463
	1029.8.71 , Ab. 2009, c. 5, s. 463

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	<p> 1029.8.72, Ab. 2009, c. 5, s. 463 1029.8.73, 2009, c. 5, s. 464 1029.8.74, 2009, c. 5, s. 465 1029.8.75, 2009, c. 5, s. 466 1029.8.76, 2009, c. 5, s. 467 1029.8.77.1, 2009, c. 15, s. 331 1029.8.79, 2009, c. 5, s. 468 1029.8.80, 2009, c. 15, s. 332 1029.8.80.2, 2009, c. 5, s. 469; 2009, c. 15, s. 333 1029.8.80.3, 2009, c. 15, s. 334 1029.8.81, 2009, c. 5, s. 470 1029.8.101, 2009, c. 5, s. 471; 2009, c. 15, s. 335 1029.8.108, 2009, c. 15, s. 336 1029.8.110, 2009, c. 5, s. 472; 2009, c. 15, s. 337 1029.8.113, 2009, c. 5, s. 473 1029.8.114, 2009, c. 5, s. 474 1029.8.114.1, 2009, c. 5, s. 475 1029.8.115.1, 2009, c. 5, s. 476 1029.8.116.0.1, 2009, c. 5, s. 477 1029.8.116.1, 2009, c. 5, s. 478; 2009, c. 15, s. 339 1029.8.116.2.2, 2009, c. 15, s. 340 1029.8.116.3, Ab. 2009, c. 15, s. 341 1029.8.116.5, 2009, c. 15, s. 343 1029.8.116.5.0.1, 2009, c. 15, s. 344 1029.8.116.5.0.2, 2009, c. 15, s. 344 1029.8.116.5.0.3, 2009, c. 15, s. 344 1029.8.116.5.1, 2009, c. 15, s. 345 1029.8.116.5.2, 2009, c. 15, s. 346 1029.8.116.8, 2009, c. 5, s. 479; 2009, c. 15, s. 347 1029.8.116.8.1, 2009, c. 15, s. 348 1029.8.116.8.2, 2009, c. 15, s. 348 1029.8.116.9, 2009, c. 15, s. 349 1029.8.116.9.1, 2009, c. 15, s. 350 1029.8.116.9.2, 2009, c. 15, s. 350 1029.8.116.10, 2009, c. 15, s. 351 1029.8.116.11, 2009, c. 15, s. 352 1029.8.126, 2009, c. 5, s. 480 1029.8.127, 2009, c. 5, s. 480 1029.8.128, 2009, c. 5, s. 480 1029.8.129, 2009, c. 5, s. 480 1029.8.130, 2009, c. 5, s. 480 1029.8.131, 2009, c. 5, s. 480 1029.8.132, 2009, c. 5, s. 480 1029.8.133, 2009, c. 5, s. 480 1029.8.134, 2009, c. 5, s. 480 1029.8.135, 2009, c. 5, s. 480 1029.8.136, 2009, c. 5, s. 480 1029.8.137, 2009, c. 5, s. 480 1029.8.138, 2009, c. 5, s. 480 1029.8.139, 2009, c. 5, s. 480 1029.8.140, 2009, c. 5, s. 480 1029.8.141, 2009, c. 5, s. 480 1029.8.142, 2009, c. 5, s. 480 1029.8.143, 2009, c. 5, s. 480 1029.8.144, 2009, c. 5, s. 480 1029.8.145, 2009, c. 5, s. 480 1033.7, 2009, c. 5, s. 481 1033.8, 2009, c. 5, s. 482 1034.0.0.3, 2009, c. 5, s. 483 1034.1, 2009, c. 15, s. 353 1034.6, 2009, c. 5, s. 484 1034.8, 2009, c. 5, s. 485 1034.9, 2009, c. 5, s. 485 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	1034.10 , 2009, c. 15, s. 354
	1035 , 2009, c. 5, s. 486; 2009, c. 15, s. 355
	1036 , 2009, c. 5, s. 486; 2009, c. 15, s. 356
	1038 , 2009, c. 5, s. 487
	1044 , 2009, c. 15, s. 357
	1044.0.2 , 2009, c. 5, s. 488
	1045.0.1 , 2009, c. 5, s. 489
	1049 , 2009, c. 5, s. 490
	1049.14 , 2009, c. 15, s. 358
	1049.14.0.1 , 2009, c. 15, s. 359
	1052 , 2009, c. 5, s. 491; 2009, c. 15, s. 360
	1053.0.1.1 , 2009, c. 15, s. 361
	1053.0.2 , 2009, c. 5, s. 492
	1053.0.3 , 2009, c. 5, s. 493
	1053.0.4 , 2009, c. 5, s. 494
	1054 , 2009, c. 5, s. 495
	1055 , 2009, c. 5, s. 496
	1055.1.1 , 2009, c. 15, s. 362
	1056.4.0.1 , 2009, c. 5, s. 497
	1056.4.1 , 2009, c. 5, s. 498
	1065.1 , 2009, c. 15, s. 363
	1079.1 , 2009, c. 5, s. 499
	1086.9 , 2009, c. 15, s. 364
	1086.10 , 2009, c. 15, s. 365
	1086.12.1 , 2009, c. 15, s. 367
	1086.12.2 , 2009, c. 15, s. 368
	1092 , 2009, c. 5, s. 500
	1096.1 , 2009, c. 5, s. 501
	1096.2 , 2009, c. 5, s. 502
	1101 , 2009, c. 15, s. 369
	1101.1 , 2009, c. 15, s. 370
	1101.2 , 2009, c. 15, s. 370
	1102 , 2009, c. 5, s. 503; 2009, c. 15, s. 371
	1102.1 , 2009, c. 5, s. 504
	1102.2 , 2009, c. 15, s. 372
	1102.4 , 2009, c. 5, s. 505; 2009, c. 15, s. 373
	1102.5 , 2009, c. 15, s. 374
	1120 , 2009, c. 5, s. 506
	1120.0.1 , 2009, c. 5, s. 507
	1120.1 , 2009, c. 5, s. 508
	1121.7 , 2009, c. 5, s. 509
	1121.7.1 , 2009, c. 5, s. 510
	1125.1 , 2009, c. 5, s. 511
	1129.0.0.1 , 2009, c. 5, s. 512
	1129.0.0.4.1 , 2009, c. 15, s. 375
	1129.0.0.6 , 2009, c. 5, s. 513
	1129.0.1 , 2009, c. 5, s. 514
	1129.0.2 , 2009, c. 5, s. 515
	1129.0.3 , 2009, c. 5, s. 516; 2009, c. 15, s. 376
	1129.0.4 , 2009, c. 5, s. 517
	1129.0.5 , 2009, c. 5, s. 518; 2009, c. 15, s. 377
	1129.0.7 , 2009, c. 15, s. 378
	1129.0.8 , 2009, c. 5, s. 519
	1129.0.9 , 2009, c. 5, s. 520; 2009, c. 15, s. 379
	1129.0.9.1 , 2009, c. 15, s. 380
	1129.0.13 , 2009, c. 15, s. 381
	1129.0.17 , 2009, c. 15, s. 382
	1129.0.21 , 2009, c. 15, s. 383
	1129.2 , 2009, c. 15, s. 384
	1129.4.0.6 , 2009, c. 15, s. 385
	1129.4.2.1 , 2009, c. 15, s. 386
	1129.4.3.3 , 2009, c. 15, s. 387
	1129.4.3.6 , 2009, c. 5, s. 521

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	<p>Taxation Act — <i>Cont'd</i></p> <p>1129.4.3.10, 2009, c. 5, s. 522 1129.4.3.36, 2009, c. 15, s. 388 1129.4.3.37, 2009, c. 15, s. 388 1129.4.3.38, 2009, c. 15, s. 388 1129.4.3.39, 2009, c. 15, s. 388 1129.4.15, 2009, c. 15, s. 389 1129.4.20, 2009, c. 15, s. 390 1129.4.25, 2009, c. 15, s. 391 1129.12.10, 2009, c. 15, s. 392 1129.12.15, 2009, c. 15, s. 393 1129.12.19, 2009, c. 15, s. 394 1129.18, 2009, c. 15, s. 395 1129.22, 2009, c. 15, s. 396 1129.23.3, 2009, c. 15, s. 397 1129.23.4.3, 2009, c. 15, s. 398 1129.23.4.7, 2009, c. 15, s. 399 1129.23.7, 2009, c. 15, s. 400 1129.27.4.3, 2009, c. 15, s. 401 1129.33.2, 2009, c. 15, s. 402 1129.33.3, 2009, c. 15, s. 403 1129.33.4, 2009, c. 15, s. 404 1129.36, 2009, c. 15, s. 405 1129.40, 2009, c. 15, s. 406 1129.41.0.1, 2009, c. 15, s. 407 1129.41.0.2, 2009, c. 15, s. 407 1129.41.0.3, 2009, c. 15, s. 407 1129.41.0.4, 2009, c. 15, s. 407 1129.41.0.5, 2009, c. 15, s. 407 1129.41.0.6, 2009, c. 15, s. 407 1129.41.0.7, 2009, c. 15, s. 407 1129.41.0.8, 2009, c. 15, s. 407 1129.41.0.9, 2009, c. 15, s. 407 1129.41.0.10, 2009, c. 15, s. 407 1129.42, 2009, c. 5, s. 523 1129.43, 2009, c. 5, s. 524 1129.44, 2009, c. 5, s. 525; 2009, c. 15, s. 408 1129.44.2, 2009, c. 15, s. 409 1129.45.0.3, 2009, c. 15, s. 410 1129.45.1, 2009, c. 5, s. 526 1129.45.2, 2009, c. 5, s. 527 1129.45.2.1, 2009, c. 5, s. 528 1129.45.3.3, 2009, c. 15, s. 411 1129.45.3.5.3, 2009, c. 15, s. 412 1129.45.3.5.9, 2009, c. 15, s. 413 1129.45.3.30.2, 2009, c. 15, s. 414 1129.45.3.30.3, 2009, c. 15, s. 415 1129.45.6, 2009, c. 15, s. 416 1129.45.7.1, 2009, c. 15, s. 417 1129.45.19, 2009, c. 15, s. 418 1129.45.20, 2009, c. 5, s. 529 1129.45.24, 2009, c. 15, s. 419 1129.45.29, 2009, c. 15, s. 420 1129.45.41.12, 2009, c. 15, s. 421 1129.45.41.13, 2009, c. 15, s. 421 1129.45.41.14, 2009, c. 15, s. 421 1129.45.41.15, 2009, c. 15, s. 421 1129.45.41.16, 2009, c. 15, s. 421 1129.45.41.17, 2009, c. 15, s. 421 1129.45.41.18, 2009, c. 15, s. 421 1129.45.44, 2009, c. 15, s. 422 1129.52, 2009, c. 5, s. 530 1129.60, 2009, c. 5, s. 531 1129.60.1, 2009, c. 5, s. 532</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i>
	1129.66.1 , 2009, c. 5, s. 533
	1129.66.2 , 2009, c. 5, s. 533
	1129.66.3 , 2009, c. 5, s. 533
	1129.66.4 , 2009, c. 5, s. 533
	1129.66.5 , 2009, c. 5, s. 533
	1129.66.6 , 2009, c. 5, s. 533
	1129.66.7 , 2009, c. 5, s. 533
	1129.66.8 , 2009, c. 5, s. 533
	1129.67 , 2009, c. 15, s. 423
	1129.70 , 2009, c. 5, s. 534; 2009, c. 15, s. 424
	1129.71 , 2009, c. 5, s. 534; 2009, c. 15, s. 425
	1129.72 , 2009, c. 5, s. 534
	1129.73 , 2009, c. 5, s. 534; 2009, c. 15, s. 426
	1129.74 , 2009, c. 5, s. 534
	1129.75 , 2009, c. 5, s. 534
	1129.76 , 2009, c. 5, s. 534
	1130 , 2009, c. 5, s. 535; 2009, c. 15, s. 427
	1132.4 , 2009, c. 5, s. 536
	1132.5 , 2009, c. 5, s. 537
	1135 , 2009, c. 5, s. 538
	1135.1 , 2009, c. 5, s. 539
	1135.2 , 2009, c. 5, s. 540
	1135.3 , 2009, c. 5, s. 541; 2009, c. 15, s. 428
	1135.3.0.1 , 2009, c. 5, s. 542; 2009, c. 15, s. 429
	1135.3.1 , 2009, c. 5, s. 543; 2009, c. 15, s. 430
	1135.4 , 2009, c. 5, s. 544
	1135.5 , 2009, c. 15, s. 431
	1135.6 , 2009, c. 5, s. 545
	1135.6.0.1 , 2009, c. 5, s. 546
	1135.6.1 , 2009, c. 5, s. 547
	1135.7 , 2009, c. 5, s. 548
	1135.7.0.1 , 2009, c. 5, s. 549
	1135.7.1 , 2009, c. 5, s. 550
	1135.7.2 , 2009, c. 5, s. 551
	1135.7.3 , 2009, c. 5, s. 552
	1135.8 , 2009, c. 5, s. 553; 2009, c. 15, s. 432
	1135.8.1 , 2009, c. 5, s. 554; 2009, c. 15, s. 433
	1135.9 , 2009, c. 5, s. 555
	1135.12 , 2009, c. 15, s. 434
	1136 , 2009, c. 5, s. 556
	1137 , 2009, c. 15, s. 435
	1137.0.0.2 , 2009, c. 15, s. 436
	1137.0.1 , 2009, c. 15, s. 437
	1137.4 , 2009, c. 15, s. 438
	1138 , 2009, c. 5, s. 557
	1138.0.1 , 2009, c. 5, s. 558
	1138.1 , 2009, c. 5, s. 559
	1138.2.2 , 2009, c. 5, s. 560
	1138.2.2.1 , 2009, c. 15, s. 439
	1138.2.2.2 , 2009, c. 15, s. 439
	1138.2.3 , 2009, c. 5, s. 561
	1138.2.6 , 2009, c. 15, s. 440
	1138.4 , 2009, c. 5, s. 562
	1141.1.1 , 2009, c. 15, s. 441
	1141.1.2 , 2009, c. 15, s. 442
	1141.8.1 , 2009, c. 15, s. 443
	1141.8.2 , 2009, c. 15, s. 443
	1145 , 2009, c. 15, s. 444
	1159.7 , 2009, c. 15, s. 445
	1170.1 , 2009, c. 5, s. 563
	1170.4 , 2009, c. 5, s. 564
	1175 , 2009, c. 15, s. 446
	1175.4.1 , 2009, c. 5, s. 565

TABLE OF AMENDMENTS

Reference	Title Amendments
c. I-3	Taxation Act — <i>Cont'd</i> 1175.4.4 , 2009, c. 5, s. 566 1175.19 , 2009, c. 15, s. 447 1175.19.2 , 2009, c. 5, s. 567; 2009, c. 15, s. 448 1175.19.2.1 , 2009, c. 5, s. 568; 2009, c. 15, s. 449 1175.19.2.2 , 2009, c. 15, s. 450 1175.21.0.1 , 2009, c. 15, s. 451 1175.25 , 2009, c. 15, s. 452 1175.27 , 2009, c. 15, s. 453 1175.28.9 , 2009, c. 15, s. 454 1175.28.10 , 2009, c. 15, s. 455 1175.28.10.1 , 2009, c. 15, s. 456 1175.28.14 , 2009, c. 5, s. 569 1175.28.15 , 2009, c. 15, s. 457 1178 , 2009, c. 15, s. 458 1185 , 2009, c. 5, s. 570 1186.3 , 2009, c. 5, s. 571 1186.5 , 2009, c. 5, s. 572 1186.8 , 2009, c. 5, s. 573 1186.10 , 2009, c. 5, s. 574
c. I-4	Act respecting the application of the Taxation Act 17 , 2009, c. 15, s. 459
c. I-8	Nurses Act 11 , 2009, c. 35, s. 51 12 , 2009, c. 35, s. 52 14 , 2009, c. 28, s. 13 33 , 2009, c. 35, s. 53 34 , 2009, c. 35, s. 54 36 , 2009, c. 28, s. 14 38 , 2009, c. 35, s. 55
c. I-9	Engineers Act 26 , 2009, c. 35, s. 56
c. I-13.1.1	Act respecting Institut national de santé publique du Québec 19.1 , 2009, c. 45, s. 5 19.2 , 2009, c. 45, s. 5 19.3 , 2009, c. 45, s. 5 19.4 , 2009, c. 45, s. 5 19.5 , 2009, c. 45, s. 5
c. I-13.3	Education Act 277 , 2009, c. 38, s. 18 280 , Ab. 2009, c. 38, s. 19 445 , 2009, c. 38, s. 20
c. I-14	Education Act for Cree, Inuit and Naskapi Native Persons 617 , 2009, c. 52, s. 593
c. I-15	Municipal Aid Prohibition Act 1 , 2009, c. 52, s. 714

TABLE OF AMENDMENTS

Reference	Title Amendments
c. J-3	<p>Act respecting administrative justice</p> <p>25, 2009, c. 24, s. 92; 2009, c. 30, s. 49 Sched. I, 2009, c. 24, s. 93; 2009, c. 30, s. 50; 2009, c. 45, s. 6 Sched. III, 2009, c. 21, s. 31; 2009, c. 31, s. 29 Sched. IV, 2009, c. 48, s. 25; 2009, c. 52, s. 594</p>
c. L-0.2	<p>Act respecting medical laboratories, organ, tissue, gamete and embryo conservation, and the disposal of human bodies <i>(Act respecting medical laboratories, organ and tissue conservation, and the disposal of human bodies)</i></p> <p>Title, 2009, c. 30, s. 51 1, 2009, c. 30, s. 52 24.1, Ab. 2009, c. 45, s. 7 24.2, Ab. 2009, c. 45, s. 7 24.3, Ab. 2009, c. 45, s. 7 24.4, Ab. 2009, c. 45, s. 7 24.5, Ab. 2009, c. 45, s. 7 24.6, Ab. 2009, c. 45, s. 7 30.1, 2009, c. 29, s. 19 30.2, 2009, c. 29, s. 20 30.4.1, 2009, c. 29, s. 21 30.5, 2009, c. 29, s. 22 34, 2009, c. 29, s. 23 35, 2009, c. 29, s. 24 38, 2009, c. 29, s. 25; 2009, c. 43, s. 6 39.1, 2009, c. 29, s. 26 40.3.2, 2009, c. 29, s. 27 67.1, 2009, c. 29, s. 28 69, 2009, c. 43, s. 7</p>
c. L-4	<p>Winding-up Act</p> <p>1, 2009, c. 52, s. 595</p>
c. M-9	<p>Medical Act</p> <p>1, 2009, c. 30, s. 53 15, 2009, c. 30, s. 54 16, 2009, c. 30, s. 55 31, 2009, c. 28, s. 15 34, 2009, c. 35, s. 57 43, 2009, c. 35, s. 58</p>
c. M-12.1	<p>Cullers Act</p> <p>18, 2009, c. 43, s. 8 30, 2009, c. 43, s. 9</p>
c. M-19	<p>Act respecting the Ministère de la Justice</p> <p>7, 2009, c. 8, s. 12</p>
c. M-22.1	<p>Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire</p> <p>14, 2009, c. 26, s. 72</p>
c. M-24.01	<p>Act respecting the Ministère des Finances</p> <p>4, 2009, c. 38, s. 21 22, 2009, c. 38, s. 22</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. M-28	Act respecting the Ministère des Transports 3 , 2009, c. 48, s. 26 12.1 , 2009, c. 48, s. 27 12.1.1 , 2009, c. 48, s. 28 12.30 , 2009, c. 48, s. 29 12.43 , 2009, c. 48, s. 30 12.44 , 2009, c. 48, s. 30
c. M-30.01	Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation 96 , 2009, c. 26, s. 73
c. M-31	Act respecting the Ministère du Revenu 1 , 2009, c. 15, s. 460 1.2.1 , 2009, c. 15, s. 461 12.0.3.1 , 2009, c. 5, s. 575 14 , 2009, c. 5, s. 576 17.3 , 2009, c. 15, s. 462 17.5 , 2009, c. 15, s. 463 34.3 , 2009, c. 5, s. 577 37.8 , 2009, c. 15, s. 464 38 , 2009, c. 15, s. 465 40 , 2009, c. 15, s. 466 40.1 , 2009, c. 15, s. 467 40.1.0.1 , 2009, c. 15, s. 468 40.1.0.2 , 2009, c. 15, s. 468 40.1.3 , 2009, c. 15, s. 469 40.2 , 2009, c. 15, s. 470 40.3 , 2009, c. 15, s. 471; 2009, c. 47, s. 19 40.4 , 2009, c. 15, s. 471 40.5 , 2009, c. 15, s. 471 40.6 , 2009, c. 15, s. 471 40.7 , 2009, c. 15, s. 471 40.8 , 2009, c. 15, s. 471 40.9 , 2009, c. 15, s. 471 40.10 , 2009, c. 15, s. 471 40.11 , 2009, c. 15, s. 471 40.12 , 2009, c. 15, s. 471 60.3 , 2009, c. 5, s. 578 68.0.2 , 2009, c. 15, s. 472; 2009, c. 47, s. 20 69.0.0.1 , 2009, c. 19, s. 12 69.0.0.7 , 2009, c. 19, s. 13 69.0.0.8 , 2009, c. 19, s. 14 69.1 , 2009, c. 19, s. 15 69.3 , 2009, c. 19, s. 16 72.1 , 2009, c. 47, s. 21 72.3.1 , 2009, c. 47, s. 22 72.4 , 2009, c. 47, s. 23 93.1.1 , 2009, c. 24, s. 94 93.1.1.1 , 2009, c. 15, s. 473 93.1.8 , 2009, c. 5, s. 579 93.1.12 , 2009, c. 5, s. 580 93.2 , 2009, c. 24, s. 95 94.0.3.2 , 2009, c. 5, s. 581 97.2 , 2009, c. 5, s. 582
c. M-35.1	Act respecting the marketing of agricultural, food and fish products 59 , 2009, c. 52, s. 596

TABLE OF AMENDMENTS

Reference	Title Amendments
c. N-1.1	Act respecting labour standards 39.0.3 , 2009, c. 15, s. 474 39.0.4 , 2009, c. 15, s. 475 77 , 2009, c. 25, s. 108; 2009, c. 58, s. 89
c. N-3	Notaries Act 6 , 2009, c. 35, s. 59 9 , 2009, c. 35, s. 60 12 , 2009, c. 35, s. 61 13 , 2009, c. 35, s. 62 18 , 2009, c. 58, s. 90 28 , 2009, c. 35, s. 63 37 , 2009, c. 35, s. 64
c. O-7	Optometry Act 20 , 2009, c. 35, s. 65
c. O-9	Act respecting municipal territorial organization 210.3.1 , 2009, c. 26, s. 74 210.3.2 , 2009, c. 26, s. 75 210.3.3 , 2009, c. 26, s. 76 210.3.10 , 2009, c. 26, s. 77 210.3.11 , 2009, c. 26, s. 78 210.3.12 , 2009, c. 26, s. 79 210.29.2 , 2009, c. 11, s. 86 Sched. I , 2009, c. 11, ss. 87, 88, 89
c. O-10	Act to recognize bodies promoting international exchanges for young people 8 , 2009, c. 7, s. 39 9 , 2009, c. 7, s. 40 10 , 2009, c. 7, s. 41 11 , 2009, c. 7, s. 42 12 , 2009, c. 7, s. 43
c. P-9	Parks Act 15 , 2009, c. 49, s. 45
c. P-9.001	Act respecting transport infrastructure partnerships 1.1 , 2009, c. 53, s. 45 3 , 2009, c. 48, s. 1 4 , 2009, c. 48, s. 2 6 , 2009, c. 48, s. 3 8 , 2009, c. 48, s. 4 8.1 , 2009, c. 48, s. 5 8.2 , 2009, c. 48, s. 5 11 , 2009, c. 48, s. 6 12 , 2009, c. 48, s. 7 13 , 2009, c. 48, s. 8 14 , 2009, c. 48, s. 9 15 , 2009, c. 48, s. 10 16 , 2009, c. 48, s. 11 16.1 , 2009, c. 48, s. 12 16.2 , 2009, c. 48, s. 12 17 , 2009, c. 48, s. 13 18 , 2009, c. 48, s. 14 19 , 2009, c. 48, s. 14 20 , 2009, c. 48, s. 14

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-9.001	Act respecting transport infrastructure partnerships — <i>Cont'd</i> 21 , 2009, c. 48, s. 14 22 , 2009, c. 48, s. 14 23 , 2009, c. 48, s. 14
c. P-10	Pharmacy Act 18 , 2009, c. 35, s. 66 37 , 2009, c. 35, s. 67
c. P-13.1	Police Act 104.1 , 2009, c. 59, s. 1 104.2 , 2009, c. 59, s. 1 104.3 , 2009, c. 59, s. 1 104.4 , 2009, c. 59, s. 1 104.5 , 2009, c. 59, s. 1 104.6 , 2009, c. 59, s. 1 104.7 , 2009, c. 59, s. 1 104.8 , 2009, c. 59, s. 1 104.9 , 2009, c. 59, s. 1 104.10 , 2009, c. 59, s. 1 104.11 , 2009, c. 59, s. 1 104.12 , 2009, c. 59, s. 1 104.13 , 2009, c. 59, s. 1 104.14 , 2009, c. 59, s. 1 104.15 , 2009, c. 59, s. 1 104.16 , 2009, c. 59, s. 1 104.17 , 2009, c. 59, s. 1 126 , 2009, c. 59, s. 2 128 , 2009, c. 59, s. 3 143.1 , 2009, c. 59, s. 4 149 , 2009, c. 59, s. 5 169 , 2009, c. 59, s. 6 170 , 2009, c. 59, s. 7 176 , 2009, c. 59, s. 8 177 , 2009, c. 59, s. 9 179 , 2009, c. 59, s. 10 193.1 , 2009, c. 59, s. 11 193.2 , 2009, c. 59, s. 11 193.3 , 2009, c. 59, s. 11 193.4 , 2009, c. 59, s. 11 193.5 , 2009, c. 59, s. 11 193.6 , 2009, c. 59, s. 11 193.7 , 2009, c. 59, s. 11 193.8 , 2009, c. 59, s. 11 193.9 , 2009, c. 59, s. 11 193.10 , 2009, c. 59, s. 11 236 , 2009, c. 59, s. 12
c. P-18.1	Water Resources Preservation Act Ab. , 2009, c. 21, s. 32
c. P-19	Press Act 10 , 2009, c. 52, s. 597
c. P-29	Food Products Act 7 , 2009, c. 10, s. 29 9 , 2009, c. 10, s. 30 32 , 2009, c. 10, s. 31 32.1 , 2009, c. 10, s. 32

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-29	Food Products Act — <i>Cont'd</i> 33 , 2009, c. 10, s. 33 33.0.0.1 , 2009, c. 10, s. 34 33.0.1 , 2009, c. 10, s. 35 33.1 , 2009, c. 10, s. 36 34 , 2009, c. 10, s. 37 40 , 2009, c. 10, s. 38 45 , 2009, c. 10, s. 39 45.2 , 2009, c. 10, s. 40
c. P-34.1	Youth Protection Act 32 , 2009, c. 45, s. 8 81 , 2009, c. 45, s. 9 85 , 2009, c. 45, s. 10 96 , 2009, c. 45, s. 11
c. P-40.1	Consumer Protection Act 1 , 2009, c. 51, s. 1 11.2 , 2009, c. 51, s. 2 11.3 , 2009, c. 51, s. 2 11.4 , 2009, c. 51, s. 2 13 , 2009, c. 51, s. 3 19.1 , 2009, c. 51, s. 4 23 , 2009, c. 51, s. 5 25 , 2009, c. 51, s. 6 52.1 , 2009, c. 51, s. 7 54.1 , 2009, c. 51, s. 8 54.2 , 2009, c. 51, s. 8 54.9 , 2009, c. 51, s. 8 54.12 , 2009, c. 51, s. 8 54.16 , 2009, c. 51, s. 8 187.1 , 2009, c. 51, s. 9 187.2 , 2009, c. 51, s. 9 187.3 , 2009, c. 51, s. 9 187.4 , 2009, c. 51, s. 9 187.5 , 2009, c. 51, s. 9 214.1 , 2009, c. 51, s. 11 214.2 , 2009, c. 51, s. 11 214.3 , 2009, c. 51, s. 11 214.4 , 2009, c. 51, s. 11 214.5 , 2009, c. 51, s. 11 214.6 , 2009, c. 51, s. 11 214.7 , 2009, c. 51, s. 11 214.8 , 2009, c. 51, s. 11 214.9 , 2009, c. 51, s. 11 214.10 , 2009, c. 51, s. 11 214.11 , 2009, c. 51, s. 11 224 , 2009, c. 51, s. 12 228.1 , 2009, c. 51, s. 13 230 , 2009, c. 51, s. 14 260.6 , Ab. 2009, c. 51, s. 15 266 , 2009, c. 51, s. 16 316 , 2009, c. 51, s. 17 325 , 2009, c. 51, s. 18 329 , 2009, c. 51, s. 19 350 , 2009, c. 51, s. 20
c. P-45	Act respecting the legal publicity of sole proprietorships, partnerships and legal persons 2 , 2009, c. 52, s. 598 2.1 , 2009, c. 52, s. 599 9 , 2009, c. 52, s. 600

TABLE OF AMENDMENTS

Reference	Title Amendments
c. P-45	<p>Act respecting the legal publicity of sole proprietorships, partnerships and legal persons — <i>Cont'd</i></p> <p>10, 2009, c. 52, s. 601 12, 2009, c. 52, s. 602 15, Ab. 2009, c. 52, s. 603 16, Ab. 2009, c. 52, s. 603 17, 2009, c. 52, s. 604 18, 2009, c. 52, s. 605 19, 2009, c. 52, s. 606 21, 2009, c. 52, s. 607 22, 2009, c. 52, s. 608 23, 2009, c. 52, s. 609 23.1, 2009, c. 52, s. 610 24, 2009, c. 52, s. 611 26.1, 2009, c. 52, s. 612 28, 2009, c. 52, s. 613 30, 2009, c. 52, s. 614 30.1, 2009, c. 52, s. 615 31, 2009, c. 52, s. 616 33, 2009, c. 52, s. 617 34, 2009, c. 52, s. 618 35, 2009, c. 52, s. 619 37, 2009, c. 52, s. 620 39, 2009, c. 52, s. 621 41, 2009, c. 52, s. 622 41.1, Ab. 2009, c. 52, s. 623 42, 2009, c. 52, s. 624 43, 2009, c. 52, s. 625 47, 2009, c. 52, s. 626 49, 2009, c. 52, s. 627 53, 2009, c. 52, s. 628 57.1, Ab. 2009, c. 52, s. 630 57.1.0.1, 2009, c. 52, s. 631 57.1.0.2, 2009, c. 52, s. 631 57.1.0.3, 2009, c. 52, s. 631 57.1.0.4, 2009, c. 52, s. 631 57.1.0.5, 2009, c. 52, s. 631 57.1.0.6, 2009, c. 52, s. 631 57.1.0.7, 2009, c. 52, s. 631 61, 2009, c. 52, s. 632 62, 2009, c. 52, s. 633 63, 2009, c. 52, s. 634 64, 2009, c. 52, s. 635 70, 2009, c. 52, s. 636 72.1, Ab. 2009, c. 52, s. 637 74, 2009, c. 52, s. 638 82, 2009, c. 52, s. 639 83, 2009, c. 52, s. 640 84, 2009, c. 52, s. 641 87, 2009, c. 52, s. 642 97, 2009, c. 52, s. 643 98, 2009, c. 52, s. 644 102.1, 2009, c. 52, s. 645 109, 2009, c. 52, s. 646</p>
c. Q-2	<p>Environment Quality Act</p> <p>31.74, 2009, c. 21, s. 19 31.75, 2009, c. 21, s. 19 31.76, 2009, c. 21, s. 19 31.77, 2009, c. 21, s. 19 31.78, 2009, c. 21, s. 19 31.79, 2009, c. 21, s. 19 31.80, 2009, c. 21, s. 19</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. Q-2	Environment Quality Act — <i>Cont'd</i> 31.81 , 2009, c. 21, s. 19 31.82 , 2009, c. 21, s. 19 31.83 , 2009, c. 21, s. 19 31.84 , 2009, c. 21, s. 19 31.85 , 2009, c. 21, s. 19 31.86 , 2009, c. 21, s. 19 31.87 , 2009, c. 21, s. 19 31.88 , 2009, c. 21, s. 19 31.89 , 2009, c. 21, s. 19 31.90 , 2009, c. 21, s. 19 31.91 , 2009, c. 21, s. 19 31.92 , 2009, c. 21, s. 19 31.93 , 2009, c. 21, s. 19 31.94 , 2009, c. 21, s. 19 31.95 , 2009, c. 21, s. 19 31.96 , 2009, c. 21, s. 19 31.97 , 2009, c. 21, s. 19 31.98 , 2009, c. 21, s. 19 31.99 , 2009, c. 21, s. 19 31.100 , 2009, c. 21, s. 19 31.101 , 2009, c. 21, s. 19 31.102 , 2009, c. 21, s. 19 31.103 , 2009, c. 21, s. 19 31.104 , 2009, c. 21, s. 19 31.105 , 2009, c. 21, s. 19 31.106 , 2009, c. 21, s. 19 31.107 , 2009, c. 21, s. 19 31.108 , 2009, c. 21, s. 19 32 , 2009, c. 21, s. 20 46 , 2009, c. 21, s. 22 46.1 , 2009, c. 33, s. 1 46.2 , 2009, c. 33, s. 1 46.3 , 2009, c. 33, s. 1 46.4 , 2009, c. 33, s. 1 46.5 , 2009, c. 33, s. 1 46.6 , 2009, c. 33, s. 1 46.7 , 2009, c. 33, s. 1 46.8 , 2009, c. 33, s. 1 46.9 , 2009, c. 33, s. 1 46.10 , 2009, c. 33, s. 1 46.11 , 2009, c. 33, s. 1 46.12 , 2009, c. 33, s. 1 46.13 , 2009, c. 33, s. 1 46.14 , 2009, c. 33, s. 1 46.15 , 2009, c. 33, s. 1 46.16 , 2009, c. 33, s. 1 46.17 , 2009, c. 33, s. 1 46.18 , 2009, c. 33, s. 1 96 , 2009, c. 21, s. 23; 2009, c. 33, s. 2 106 , 2009, c. 21, s. 24 106.1 , 2009, c. 21, s. 25 112.0.1 , 2009, c. 21, s. 26 117 , 2009, c. 21, s. 27 118.3.2 , 2009, c. 21, s. 28 118.5 , 2009, c. 21, s. 29 Sched. 0.A , 2009, c. 21, s. 30
c. R-2.2	Act respecting the collection of certain debts 14.1 , 2009, c. 51, s. 33

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-2.2.0.1	Act to reduce the debt and establish the Generations Fund 3 , 2009, c. 38, s. 23 4.1 , 2009, c. 38, s. 24
c. R-3	Act respecting the consolidation of the statutes and regulations Rp. , 2009, c. 40, s. 15
c. R-5	Act respecting the Régie de l'assurance maladie du Québec 34 , 2009, c. 5, s. 583 34.1.0.1 , 2009, c. 5, s. 584 34.1.4 , 2009, c. 5, s. 585 34.1.6.1 , 2009, c. 5, s. 586; 2009, c. 15, s. 476 34.1.7 , 2009, c. 5, s. 587 37.1 , 2009, c. 5, s. 588 37.4 , 2009, c. 5, s. 589; 2009, c. 15, s. 477 37.6 , 2009, c. 5, s. 590 37.7 , 2009, c. 5, s. 591 37.9 , 2009, c. 24, s. 96 37.10 , 2009, c. 5, s. 592
c. R-6.01	Act respecting the Régie de l'énergie 85.35 , 2009, c. 33, s. 4 85.36 , 2009, c. 33, s. 5 85.38 , 2009, c. 33, s. 6 85.39 , 2009, c. 33, s. 7
c. R-8.1.1	Cooperative Investment Plan Act 6.1 , 2009, c. 15, s. 478 6.2 , 2009, c. 15, s. 478 56 , 2009, c. 15, s. 479
c. R-8.2	Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors Sched. C , 2009, c. 6, s. 32; 2009, c. 53, s. 46
c. R-9	Act respecting the Québec Pension Plan 1 , 2009, c. 24, s. 97 3 , 2009, c. 24, s. 98 8.1 , 2009, c. 24, s. 99 14 , 2009, c. 41, s. 1 15 , 2009, c. 41, s. 1 16 , 2009, c. 41, s. 1 17 , 2009, c. 41, s. 1 18 , 2009, c. 41, s. 1 19 , 2009, c. 41, s. 1 20 , 2009, c. 41, s. 1 20.1 , 2009, c. 41, s. 1 21 , 2009, c. 41, s. 1 22 , 2009, c. 41, s. 1 23 , 2009, c. 41, s. 1 23.1 , 2009, c. 41, s. 1 23.2 , 2009, c. 41, s. 1 23.3 , 2009, c. 41, s. 1 23.4 , 2009, c. 41, s. 1 23.4.1 , 2009, c. 41, s. 1 23.4.2 , 2009, c. 41, s. 1 23.4.3 , 2009, c. 41, s. 1 23.6 , 2009, c. 41, s. 2

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-9	<p>Act respecting the Québec Pension Plan — <i>Cont'd</i></p> <p>31, 2009, c. 41, s. 3 33, 2009, c. 41, s. 4 36, 2009, c. 41, s. 5 37, 2009, c. 41, s. 6 47, 2009, c. 24, s. 100 47.1, 2009, c. 24, s. 101 48.1, 2009, c. 24, s. 102 51, 2009, c. 24, s. 103 53, 2009, c. 24, s. 104 55, 2009, c. 5, s. 593 74, 2009, c. 24, s. 105 76, 2009, c. 24, s. 106 77, 2009, c. 24, s. 107 98, 2009, c. 24, s. 108 184, 2009, c. 24, s. 109 200, 2009, c. 24, s. 110 203, 2009, c. 24, s. 111</p>
c. R-9.1	<p>Act respecting the Pension Plan of Certain Teachers</p> <p>41.8, 2009, c. 56, s. 1 62, 2009, c. 56, s. 2</p>
c. R-9.2	<p>Act respecting the Pension Plan of Peace Officers in Correctional Services</p> <p>47.2, 2009, c. 56, s. 3 74, 2009, c. 56, s. 4</p>
c. R-9.3	<p>Act respecting the Pension Plan of Elected Municipal Officers</p> <p>63.0.5, 2009, c. 26, s. 80 63.0.6, 2009, c. 26, s. 81 63.0.7, 2009, c. 26, s. 82 63.0.7.1, 2009, c. 26, s. 83 63.0.10, Ab. 2009, c. 26, s. 84</p>
c. R-10	<p>Act respecting the Government and Public Employees Retirement Plan</p> <p>36.1.2, 2009, c. 56, s. 5 58, 2009, c. 56, s. 6 59, 2009, c. 56, s. 7 91, 2009, c. 56, s. 8 215.17, 2009, c. 56, s. 9 223.1, 2009, c. 56, s. 10 Sched. I, 2009, c. 6, s. 33; 2009, c. 7, s. 45; 2009, c. 32, s. 27; 2009, c. 53, s. 47</p>
c. R-11	<p>Act respecting the Teachers Pension Plan</p> <p>35.1.2, 2009, c. 56, s. 11 73, 2009, c. 56, s. 12 78.1, 2009, c. 56, s. 13</p>
c. R-12	<p>Act respecting the Civil Service Superannuation Plan</p> <p>62.7, 2009, c. 56, s. 14 99.9.4, 2009, c. 56, s. 15 109, 2009, c. 56, s. 16 114.1, 2009, c. 56, s. 17</p>
c. R-12.1	<p>Act respecting the Pension Plan of Management Personnel</p> <p>53.2, 2009, c. 56, s. 18 53.6, 2009, c. 56, s. 19 79, 2009, c. 56, s. 20</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. R-12.1	Act respecting the Pension Plan of Management Personnel — <i>Cont'd</i> 143 , Ab. 2009, c. 56, s. 21 196 , 2009, c. 56, s. 22 211 , 2009, c. 56, s. 23 Sched. II , 2009, c. 6, s. 34; 2009, c. 7, s. 45; 2009, c. 32, s. 28; 2009, c. 53, s. 48
c. R-13.1	Act respecting the land regime in the James Bay and New Québec territories 32 , 2009, c. 52, s. 647 123 , 2009, c. 52, s. 648 191.16 , 2009, c. 52, s. 649
c. R-15.1	Supplemental Pension Plans Act 2 , 2009, c. 1, s. 1 230.0.0.1 , 2009, c. 1, s. 2 230.0.0.2 , 2009, c. 1, s. 2 230.0.0.3 , 2009, c. 1, s. 2 230.0.0.4 , 2009, c. 1, s. 2 230.0.0.5 , 2009, c. 1, s. 2 230.0.0.6 , 2009, c. 1, s. 2 230.0.0.7 , 2009, c. 1, s. 2 230.0.0.8 , 2009, c. 1, s. 2 230.0.0.9 , 2009, c. 1, s. 2 230.0.0.10 , 2009, c. 1, s. 2 230.0.0.11 , 2009, c. 1, s. 2 244 , 2009, c. 1, s. 3 251 , 2009, c. 41, s. 8
c. R-17.1	Act respecting the enterprise registrar Sched. I , 2009, c. 52, s. 650
c. R-20	Act respecting labour relations, vocational training and workforce management in the construction industry 83 , 2009, c. 57, s. 9 83.1 , 2009, c. 57, s. 9 83.2 , 2009, c. 57, s. 9 84 , 2009, c. 57, s. 10 113.1 , 2009, c. 57, s. 11 115 , 2009, c. 57, s. 12 115.1 , 2009, c. 57, s. 13 119 , 2009, c. 57, s. 14 122 , 2009, c. 57, s. 15 122.1 , 2009, c. 57, s. 16 123 , 2009, c. 16, s. 7 123.1 , 2009, c. 16, s. 8
c. R-20.1	Act respecting property tax refund 1.3 , 2009, c. 5, s. 594; 2009, c. 15, s. 480
c. R-25.1	Act to establish a budgetary surplus reserve fund Ab. , 2009, c. 38, s. 25
c. S-0.1	Midwives Act 52 , Ab. 2009, c. 35, s. 68 53 , Ab. 2009, c. 35, s. 68 54 , Ab. 2009, c. 35, s. 68 55 , Ab. 2009, c. 35, s. 68 56 , Ab. 2009, c. 35, s. 68

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-2.1	Act respecting occupational health and safety 51.1 , 2009, c. 19, s. 17 62 , 2009, c. 19, s. 18 62.0.1 , 2009, c. 19, s. 19 136.8 , 2009, c. 19, s. 20 236 , 2009, c. 19, s. 21 237 , 2009, c. 19, s. 21 237.1 , 2009, c. 19, s. 21
c. S-2.2	Public Health Act 19 , Ab. 2009, c. 45, s. 12 20 , Ab. 2009, c. 45, s. 12 21 , Ab. 2009, c. 45, s. 12 22 , Ab. 2009, c. 45, s. 12 23 , Ab. 2009, c. 45, s. 12 24 , Ab. 2009, c. 45, s. 12 25 , Ab. 2009, c. 45, s. 12 26 , Ab. 2009, c. 45, s. 12 27 , Ab. 2009, c. 45, s. 12 28 , Ab. 2009, c. 45, s. 12 29 , Ab. 2009, c. 45, s. 12 30 , Ab. 2009, c. 45, s. 12 31 , Ab. 2009, c. 45, s. 12 32 , Ab. 2009, c. 45, s. 12 36 , 2009, c. 45, s. 13 43 , 2009, c. 45, s. 14 51.1 , 2009, c. 45, s. 15 52 , 2009, c. 45, s. 16 95 , 2009, c. 45, s. 17 130.1 , 2009, c. 45, s. 18 130.2 , 2009, c. 45, s. 18 130.3 , 2009, c. 45, s. 18 130.4 , 2009, c. 45, s. 18 130.5 , 2009, c. 45, s. 18 130.6 , 2009, c. 45, s. 18 137 , 2009, c. 45, s. 19
c. S-2.3	Civil Protection Act 52.1 , 2009, c. 26, s. 85
c. S-3.4	Fire Safety Act 24 , 2009, c. 26, s. 86
c. S-4.1.1	Educational Childcare Act 8 , 2009, c. 36, s. 73 9 , Ab. 2009, c. 36, s. 74 11 , 2009, c. 36, s. 75 12 , 2009, c. 36, s. 76 31 , 2009, c. 36, s. 77 40 , 2009, c. 36, s. 78 40.1 , 2009, c. 36, s. 78 40.2 , 2009, c. 36, s. 78 42 , 2009, c. 36, s. 79 42.1 , 2009, c. 36, s. 79 43 , 2009, c. 36, s. 80 45 , 2009, c. 36, s. 81 49 , 2009, c. 36, s. 82 52 , 2009, c. 36, s. 83 53 , 2009, c. 36, s. 84 54 , 2009, c. 36, s. 85

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-4.1.1	<p>Educational Childcare Act — <i>Cont'd</i></p> <p>56, Ab. 2009, c. 36, s. 86 59, 2009, c. 36, s. 87 61, 2009, c. 36, s. 88 62, 2009, c. 36, s. 89 64, 2009, c. 36, s. 90 66, 2009, c. 36, s. 91 83, 2009, c. 36, s. 92 86, 2009, c. 36, s. 93 86.1, 2009, c. 36, s. 93 92, 2009, c. 36, s. 94 97, 2009, c. 36, s. 95 103, 2009, c. 36, s. 96 106, 2009, c. 36, s. 97 108, 2009, c. 36, s. 98 109, 2009, c. 36, s. 99 124.1, 2009, c. 36, s. 100 125, Ab. 2009, c. 36, s. 101 126, Ab. 2009, c. 36, s. 101 127, Ab. 2009, c. 36, s. 101 128, Ab. 2009, c. 36, s. 101 129, Ab. 2009, c. 36, s. 101 130, Ab. 2009, c. 36, s. 101 131, Ab. 2009, c. 36, s. 101 132, Ab. 2009, c. 36, s. 101</p>
c. S-4.2	<p>Act respecting health services and social services</p> <p>19, 2009, c. 45, s. 20 27.3, 2009, c. 45, s. 21 42, 2009, c. 45, s. 22 60, 2009, c. 46, s. 1 82, 2009, c. 45, s. 23 87, 2009, c. 45, s. 24 91, 2009, c. 45, s. 25 108, 2009, c. 45, s. 26 129, 2009, c. 45, s. 27 182, 2009, c. 45, s. 28 209, 2009, c. 45, s. 29 209.0.1, 2009, c. 45, s. 30 212, 2009, c. 45, s. 31 302, 2009, c. 24, s. 112 302.1, Ab. 2009, c. 24, s. 113 303, 2009, c. 24, s. 114 303.1, 2009, c. 24, s. 115 303.2, 2009, c. 24, s. 115 304, 2009, c. 24, s. 116 305.1, 2009, c. 24, s. 117 305.2, 2009, c. 24, s. 117 305.3, 2009, c. 24, s. 117 306, 2009, c. 24, s. 118 307, 2009, c. 24, s. 119 312, 2009, c. 24, s. 120 314, 2009, c. 24, s. 121 333.1, 2009, c. 29, s. 1 333.1.1, 2009, c. 29, s. 2 333.2, 2009, c. 29, s. 3 333.4.1, 2009, c. 29, s. 4 333.5, 2009, c. 29, s. 5 333.6, 2009, c. 29, s. 6 333.7, 2009, c. 29, s. 7 333.7.1, 2009, c. 29, s. 8 338.1, 2009, c. 29, s. 9 343, 2009, c. 45, s. 32</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-4.2	Act respecting health services and social services — <i>Cont'd</i> 346.0.1 , 2009, c. 46, s. 3 346.0.6 , 2009, c. 46, s. 4 346.0.8 , 2009, c. 46, s. 5 346.0.10 , 2009, c. 46, s. 6 346.0.11 , 2009, c. 46, s. 7 346.0.12 , 2009, c. 46, s. 8 346.0.19 , 2009, c. 46, s. 9 346.0.20 , 2009, c. 46, s. 10 346.0.21 , 2009, c. 46, s. 11 370.1 , 2009, c. 45, s. 33 372 , 2009, c. 45, s. 34 392 , 2009, c. 45, s. 35 440 , 2009, c. 29, s. 10 441 , 2009, c. 29, s. 11 446.1 , 2009, c. 29, s. 12 449 , 2009, c. 29, s. 13 489 , 2009, c. 29, s. 14; 2009, c. 46, s. 12 489.2 , 2009, c. 29, s. 15 505 , 2009, c. 29, s. 16 518 , 2009, c. 45, s. 36 530.8 , 2009, c. 46, s. 13 530.80 , 2009, c. 45, s. 37 531 , 2009, c. 29, s. 17 531.1 , 2009, c. 46, s. 14 531.3 , 2009, c. 29, s. 18
c. S-5	Act respecting health services and social services for Cree Native persons 152 , 2009, c. 45, s. 38
c. S-6.01	Act respecting transportation services by taxi 3 , 2009, c. 17, s. 1 6 , 2009, c. 17, s. 2 10 , 2009, c. 17, s. 3 10.1 , 2009, c. 17, s. 3 18 , 2009, c. 17, s. 4 20 , 2009, c. 17, s. 5 26 , 2009, c. 17, s. 6 32 , 2009, c. 17, s. 7 34.1 , 2009, c. 17, s. 8 34.2 , 2009, c. 17, s. 8 35 , Ab. 2009, c. 17, s. 9 36 , Ab. 2009, c. 17, s. 9 37 , Ab. 2009, c. 17, s. 9 38 , Ab. 2009, c. 17, s. 9 39 , Ab. 2009, c. 17, s. 9 40 , Ab. 2009, c. 17, s. 9 41 , Ab. 2009, c. 17, s. 9 42 , Ab. 2009, c. 17, s. 9 43 , Ab. 2009, c. 17, s. 9 44 , Ab. 2009, c. 17, s. 9 45 , Ab. 2009, c. 17, s. 9 46 , Ab. 2009, c. 17, s. 9 47 , Ab. 2009, c. 17, s. 9 67 , 2009, c. 17, s. 10 71 , 2009, c. 17, s. 11 72 , 2009, c. 17, s. 12 73 , 2009, c. 17, s. 12 74 , 2009, c. 17, s. 12 75 , 2009, c. 17, s. 12 76 , 2009, c. 17, s. 12 77 , 2009, c. 17, s. 12

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-6.01	Act respecting transportation services by taxi — <i>Cont'd</i> 78 , 2009, c. 17, s. 12 80 , 2009, c. 17, s. 13 82 , 2009, c. 17, s. 14 84.1 , 2009, c. 17, s. 15 84.2 , 2009, c. 17, s. 15 84.3 , 2009, c. 17, s. 15 84.4 , 2009, c. 17, s. 15 84.5 , 2009, c. 17, s. 15 85 , 2009, c. 17, s. 16 88 , 2009, c. 17, s. 17 135 , Ab. 2009, c. 17, s. 18 136 , Ab. 2009, c. 17, s. 18
c. S-6.2	Act respecting pre-hospital emergency services 3 , 2009, c. 45, s. 39 6 , 2009, c. 43, s. 10 25.1 , 2009, c. 45, s. 40 30 , 2009, c. 45, s. 41 63 , 2009, c. 43, s. 11 64.1 , 2009, c. 45, s. 42 171.1 , 2009, c. 45, s. 43
c. S-9.1	Act respecting the James Bay Native Development Corporation 10 , 2009, c. 52, s. 714
c. S-23	Act respecting farmers' and dairymen's associations 3.1 , 2009, c. 52, s. 651 3.2 , 2009, c. 52, s. 652 5.4 , 2009, c. 52, s. 653
c. S-25.01	Act respecting mixed enterprise companies in the municipal sector 12 , 2009, c. 52, s. 654 17 , 2009, c. 52, s. 655 19 , 2009, c. 52, s. 656 25 , 2009, c. 52, s. 657 50 , 2009, c. 52, s. 658 55 , 2009, c. 52, s. 659 60 , 2009, c. 52, s. 660 61 , 2009, c. 52, s. 661
c. S-27	Horticultural Societies Act 2.1 , 2009, c. 52, s. 662 3 , 2009, c. 52, s. 663 10 , 2009, c. 52, s. 664
c. S-29.01	Act respecting trust companies and savings companies 5 , 2009, c. 52, s. 665 6 , 2009, c. 52, s. 666 11 , 2009, c. 52, s. 667 12 , 2009, c. 52, s. 668 13 , 2009, c. 52, s. 708 16 , 2009, c. 52, s. 669 17 , 2009, c. 52, s. 670 18 , 2009, c. 52, s. 672 19 , 2009, c. 52, s. 673 20 , Ab. 2009, c. 52, s. 674 21 , 2009, c. 52, s. 675

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-29.01	<p>Act respecting trust companies and savings companies — <i>Cont'd</i></p> <p>21.1, 2009, c. 52, s. 676 22, 2009, c. 52, s. 677 23, Ab. 2009, c. 52, s. 678 24, 2009, c. 52, s. 679 25, 2009, c. 52, s. 680 28, 2009, c. 52, s. 681 29, 2009, c. 52, s. 682 30, 2009, c. 52, s. 683 31, 2009, c. 52, s. 684 34, 2009, c. 52, s. 685 36, 2009, c. 52, s. 686 37, 2009, c. 52, s. 708 38, 2009, c. 52, s. 687 41, 2009, c. 52, s. 688 42, Ab. 2009, c. 52, s. 689 43, 2009, c. 52, s. 690 44, Ab. 2009, c. 52, s. 691 47, 2009, c. 52, s. 692 50, 2009, c. 52, s. 708 51, 2009, c. 52, s. 693 54, 2009, c. 52, s. 694 55, 2009, c. 52, s. 695 56, Ab. 2009, c. 52, s. 696 57, Ab. 2009, c. 52, s. 696 58, Ab. 2009, c. 52, s. 696 64, 2009, c. 52, s. 697 85, 2009, c. 52, s. 698 88, 2009, c. 52, s. 699 97, 2009, c. 52, s. 708 101, 2009, c. 52, s. 700 104, 2009, c. 52, s. 701 105, 2009, c. 52, s. 702 106, Ab. 2009, c. 52, s. 703 108, 2009, c. 52, s. 708 125, 2009, c. 25, s. 109 155, 2009, c. 52, s. 704 163, 2009, c. 52, s. 708 169.1, 2009, c. 52, s. 708 169.2, 2009, c. 52, s. 708 170, 2009, c. 25, s. 110 208, 2009, c. 25, s. 111 218, 2009, c. 25, s. 112 222, 2009, c. 52, s. 705 234, 2009, c. 52, s. 706 236, 2009, c. 52, s. 708 287, 2009, c. 52, s. 708 351, 2009, c. 52, s. 707</p>
c. S-29.1	<p>Act respecting Québec business investment companies</p> <p>1, 2009, c. 52, s. 709</p>
c. S-30.01	<p>Act respecting public transit authorities</p> <p>95, 2009, c. 26, s. 87</p>
c. S-32.01	<p>Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters</p> <p>3, 2009, c. 32, s. 29 10, 2009, c. 32, s. 30 20, 2009, c. 32, s. 31 24, 2009, c. 32, s. 32 48, 2009, c. 32, s. 33</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. S-32.1	<p>Act respecting the professional status and conditions of engagement of performing, recording and film artists</p> <p>1.1, 2009, c. 32, s. 1 1.2, 2009, c. 32, s. 1 2, 2009, c. 32, s. 2 6, 2009, c. 32, s. 3 9, 2009, c. 32, s. 4 18.1, 2009, c. 32, s. 5 19, 2009, c. 32, s. 6 23, 2009, c. 32, s. 7 26.1, 2009, c. 32, s. 8 29, 2009, c. 32, s. 8 31, 2009, c. 32, s. 8 32, 2009, c. 32, s. 8 33, 2009, c. 32, s. 8 34, 2009, c. 32, s. 8 35, 2009, c. 32, s. 9 35.1, 2009, c. 32, s. 10 35.2, 2009, c. 32, s. 8 43, Ab. 2009, c. 32, s. 12 44, Ab. 2009, c. 32, s. 12 45, Ab. 2009, c. 32, s. 12 46, Ab. 2009, c. 32, s. 12 47, Ab. 2009, c. 32, s. 12 47.1, Ab. 2009, c. 32, s. 12 47.2, Ab. 2009, c. 32, s. 12 48, Ab. 2009, c. 32, s. 12 49, Ab. 2009, c. 32, s. 12 50, Ab. 2009, c. 32, s. 12 51, Ab. 2009, c. 32, s. 12 52, Ab. 2009, c. 32, s. 12 53, Ab. 2009, c. 32, s. 12 54, Ab. 2009, c. 32, s. 12 55, Ab. 2009, c. 32, s. 12 56, 2009, c. 32, s. 14 58, 2009, c. 32, s. 15 59.1, 2009, c. 32, s. 16 61, Ab. 2009, c. 32, s. 17 62, 2009, c. 32, s. 18 63, 2009, c. 32, s. 19 63.1, Ab. 2009, c. 32, s. 20 64, 2009, c. 32, s. 21 65, 2009, c. 32, s. 21 66, 2009, c. 32, s. 21 67, 2009, c. 32, s. 21 68, 2009, c. 32, s. 21 68.1, 2009, c. 32, s. 22 68.2, 2009, c. 32, s. 22 68.3, 2009, c. 32, s. 22 68.4, 2009, c. 32, s. 22 Sched. I, 2009, c. 32, s. 23</p>
c. S-33	<p>Stenographers' Act</p> <p>3, 2009, c. 43, s. 12</p>
c. T-0.01	<p>Tobacco Act</p> <p>2, 2009, c. 22, s. 18</p>
c. T-0.1	<p>Act respecting the Québec sales tax</p> <p>1, 2009, c. 5, s. 595; 2009, c. 15, s. 481 18, 2009, c. 5, s. 596; 2009, c. 15, s. 482</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. T-0.1	Act respecting the Québec sales tax — <i>Cont'd</i> 40 , 2009, c. 15, s. 483 41 , 2009, c. 15, s. 484 41.0.1 , 2009, c. 5, s. 597 41.0.2 , 2009, c. 5, s. 598 41.0.3 , 2009, c. 5, s. 598 69.3.1 , 2009, c. 5, s. 599 69.4.1 , 2009, c. 5, s. 600 69.5 , 2009, c. 5, s. 601 75.3 , 2009, c. 5, s. 602 75.4 , 2009, c. 5, s. 602 75.5 , 2009, c. 5, s. 602 75.6 , 2009, c. 5, s. 602 75.7 , 2009, c. 5, s. 602 75.8 , 2009, c. 5, s. 602 75.9 , 2009, c. 5, s. 602 81 , 2009, c. 5, s. 603 83 , 2009, c. 15, s. 485 99 , 2009, c. 15, s. 486 99.0.1 , 2009, c. 15, s. 487 108 , 2009, c. 5, s. 604 110 , 2009, c. 15, s. 488 112 , 2009, c. 15, s. 489 113 , 2009, c. 15, s. 490 114 , 2009, c. 5, s. 605; 2009, c. 15, s. 491 114.1 , 2009, c. 15, s. 492 114.2 , 2009, c. 5, s. 606; 2009, c. 15, s. 493 117 , 2009, c. 15, s. 494 119.2 , 2009, c. 15, s. 495 138.1 , 2009, c. 5, s. 607 162 , 2009, c. 5, s. 608 163 , 2009, c. 5, s. 609 173 , 2009, c. 15, s. 496 174 , 2009, c. 5, s. 610; 2009, c. 15, s. 497 175.1 , 2009, c. 15, s. 498 176 , 2009, c. 15, s. 499 178 , 2009, c. 5, s. 611; 2009, c. 15, s. 500 188.1 , 2009, c. 5, s. 612 191.3.3 , 2009, c. 15, s. 501 198.2 , 2009, c. 15, s. 502 199.0.2 , 2009, c. 5, s. 613 199.0.3 , 2009, c. 5, s. 613 201 , 2009, c. 15, s. 503 213 , 2009, c. 5, s. 614 223 , 2009, c. 15, s. 504 225 , 2009, c. 15, s. 505 226 , 2009, c. 15, s. 506 231.1 , 2009, c. 15, s. 507 231.3 , 2009, c. 15, s. 508 233 , 2009, c. 5, s. 615 247 , 2009, c. 5, s. 616; 2009, c. 15, s. 509 248 , 2009, c. 5, s. 617; 2009, c. 15, s. 510 327.10 , 2009, c. 5, s. 618 328 , 2009, c. 5, s. 619 329.1 , 2009, c. 5, s. 620 330 , 2009, c. 5, s. 620 330.1 , 2009, c. 5, s. 621 331 , 2009, c. 5, s. 622 331.0.1 , 2009, c. 5, s. 623 331.1 , 2009, c. 5, s. 624 331.2 , 2009, c. 5, s. 625 331.3 , 2009, c. 5, s. 626 331.4 , 2009, c. 5, s. 627 332 , 2009, c. 5, s. 628

TABLE OF AMENDMENTS

Reference	Title Amendments
c. T-0.1	Act respecting the Québec sales tax — <i>Cont'd</i>
	<p> 333, 2009, c. 5, s. 629 334, 2009, c. 5, s. 630 350.17, 2009, c. 15, s. 511 350.24, Ab. 2009, c. 5, s. 631 350.25, Ab. 2009, c. 5, s. 631 350.26, Ab. 2009, c. 5, s. 631 350.27, Ab. 2009, c. 5, s. 631 350.28, Ab. 2009, c. 5, s. 631 350.39, Ab. 2009, c. 5, s. 631 350.40, Ab. 2009, c. 5, s. 631 350.41, Ab. 2009, c. 5, s. 631 350.42, Ab. 2009, c. 5, s. 631 350.42.1, Ab. 2009, c. 5, s. 631 350.42.2, Ab. 2009, c. 5, s. 631 350.42.3, 2009, c. 5, s. 632 350.42.4, 2009, c. 5, s. 632 350.42.5, 2009, c. 5, s. 632 350.42.6, 2009, c. 5, s. 632 350.42.7, 2009, c. 5, s. 632 350.42.8, 2009, c. 5, s. 632 353.0.4, 2009, c. 5, s. 633 357, 2009, c. 5, s. 634 357.2, 2009, c. 5, s. 635 357.4, 2009, c. 5, s. 636 357.5.0.1, 2009, c. 5, s. 637 362.3, 2009, c. 5, s. 638 370.0.1, 2009, c. 5, s. 639 370.0.2, 2009, c. 5, s. 640 370.3.1, 2009, c. 5, s. 641 370.5, 2009, c. 5, s. 642 370.6, 2009, c. 5, s. 643 370.8, 2009, c. 5, s. 644 370.10, 2009, c. 5, s. 645 370.12, 2009, c. 5, s. 646 378.1, 2009, c. 15, s. 512 378.4, 2009, c. 15, s. 513 378.6, 2009, c. 15, s. 514 378.7, 2009, c. 5, s. 647 378.9, 2009, c. 5, s. 648 378.11, 2009, c. 5, s. 649 378.15.1, 2009, c. 15, s. 515 379, 2009, c. 5, s. 650 382.1, 2009, c. 5, s. 651 382.2, 2009, c. 5, s. 652 382.6, 2009, c. 5, s. 653 382.7, 2009, c. 5, s. 654 382.10, 2009, c. 5, s. 655 382.11, 2009, c. 5, s. 656 383, 2009, c. 5, s. 657 411, 2009, c. 5, s. 658 425, 2009, c. 15, s. 516 425.1, 2009, c. 15, s. 517 433.2, 2009, c. 5, s. 659 443.1, 2009, c. 5, s. 660 444, 2009, c. 5, s. 661 444.1, 2009, c. 5, s. 662 446, 2009, c. 5, s. 663 446.1, 2009, c. 5, s. 663 455.1, 2009, c. 5, s. 664 455.2, 2009, c. 5, s. 665 456, 2009, c. 5, s. 666; 2009, c. 15, s. 518 457.1, 2009, c. 15, s. 519 457.3, 2009, c. 5, s. 667 </p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. T-0.1	Act respecting the Québec sales tax — <i>Cont'd</i>
	457.4, 2009, c. 5, s. 667
	457.5, 2009, c. 5, s. 668
	457.6, 2009, c. 5, s. 669
	457.7, 2009, c. 5, s. 670
	457.8, 2009, c. 15, s. 520
	457.9, 2009, c. 15, s. 520
	457.10, 2009, c. 15, s. 520
	457.11, 2009, c. 15, s. 520
	457.12, 2009, c. 15, s. 520
	457.13, 2009, c. 15, s. 520
	458.0.3, 2009, c. 15, s. 521
	458.0.4, 2009, c. 5, s. 671
	458.0.5, 2009, c. 5, s. 671
	460, 2009, c. 15, s. 522
	461, 2009, c. 15, s. 523
	473.4, 2009, c. 15, s. 524
	477.1, 2009, c. 15, s. 525
	490, 2009, c. 15, s. 526
	499.3, 2009, c. 15, s. 527
	499.4, 2009, c. 15, s. 528
	499.6, 2009, c. 15, s. 529
	528, 2009, c. 15, s. 530
	651, 2009, c. 15, s. 531
	652, 2009, c. 15, s. 532
	653, 2009, c. 15, s. 533
	654, 2009, c. 15, s. 534
	670.30, 2009, c. 5, s. 672
	670.31, 2009, c. 5, s. 672
	670.32, 2009, c. 5, s. 672
	670.33, 2009, c. 5, s. 672
	670.34, 2009, c. 5, s. 672
	670.35, 2009, c. 5, s. 672
	670.36, 2009, c. 5, s. 672
	670.37, 2009, c. 5, s. 672
	670.38, 2009, c. 5, s. 672
	670.39, 2009, c. 5, s. 672
	670.40, 2009, c. 5, s. 672
	670.41, 2009, c. 5, s. 672
	670.42, 2009, c. 5, s. 672
	670.43, 2009, c. 5, s. 672
	670.44, 2009, c. 5, s. 672
	670.45, 2009, c. 5, s. 672
	670.46, 2009, c. 5, s. 672
	670.47, 2009, c. 5, s. 672
	670.48, 2009, c. 5, s. 672
	670.49, 2009, c. 5, s. 672
	670.50, 2009, c. 5, s. 672
	670.51, 2009, c. 5, s. 672
	670.52, 2009, c. 5, s. 672
	670.53, 2009, c. 5, s. 672
	670.54, 2009, c. 5, s. 672
	670.55, 2009, c. 5, s. 672
	670.56, 2009, c. 5, s. 672
	670.57, 2009, c. 5, s. 672
	670.58, 2009, c. 5, s. 672
	670.59, 2009, c. 5, s. 672
	670.60, 2009, c. 5, s. 672
	670.61, 2009, c. 5, s. 672
	670.62, 2009, c. 5, s. 672
	670.63, 2009, c. 5, s. 672
	670.64, 2009, c. 5, s. 672
	670.65, 2009, c. 5, s. 672
	670.66, 2009, c. 5, s. 672

TABLE OF AMENDMENTS

Reference	Title Amendments
c. T-0.1	<p>Act respecting the Québec sales tax — <i>Cont'd</i></p> <p>670.67, 2009, c. 5, s. 672 670.68, 2009, c. 5, s. 672 670.69, 2009, c. 5, s. 672 670.70, 2009, c. 5, s. 672 670.71, 2009, c. 5, s. 672 670.72, 2009, c. 5, s. 672 670.73, 2009, c. 5, s. 672 670.74, 2009, c. 5, s. 672 670.75, 2009, c. 5, s. 672 670.76, 2009, c. 5, s. 672 670.77, 2009, c. 5, s. 672 670.78, 2009, c. 5, s. 672 670.79, 2009, c. 5, s. 672 670.80, 2009, c. 5, s. 672 670.81, 2009, c. 5, s. 672 670.82, 2009, c. 5, s. 672 670.83, 2009, c. 5, s. 672 670.84, 2009, c. 5, s. 672 670.85, 2009, c. 5, s. 672 670.86, 2009, c. 5, s. 672 670.87, 2009, c. 5, s. 672 677, 2009, c. 5, s. 673; 2009, c. 15, s. 535 685, 2009, c. 15, s. 536</p>
c. T-1	<p>Fuel Tax Act</p> <p>10.2, 2009, c. 5, s. 674 14, 2009, c. 5, s. 675 27.1, 2009, c. 47, s. 24 27.1.1, 2009, c. 47, s. 25 27.3, 2009, c. 47, s. 26 27.4, Ab. 2009, c. 47, s. 27 39, 2009, c. 15, s. 537 40, 2009, c. 15, s. 538 40.0.1, 2009, c. 47, s. 28 40.1, Ab. 2009, c. 15, s. 539 40.2, Ab. 2009, c. 15, s. 539 40.3, Ab. 2009, c. 15, s. 539 40.4, Ab. 2009, c. 15, s. 539 40.5, Ab. 2009, c. 15, s. 539 40.6, Ab. 2009, c. 15, s. 539 40.7, Ab. 2009, c. 15, s. 539 40.7.1, Ab. 2009, c. 15, s. 539 40.8, Ab. 2009, c. 15, s. 539 48, Ab. 2009, c. 15, s. 539</p>
c. T-5	<p>Radiology Technologists Act <i>(Act respecting medical imaging technologists and radiation oncology technologists)</i></p> <p>Title, 2009, c. 35, s. 69 1, 2009, c. 35, s. 70 2, 2009, c. 35, s. 72 7, 2009, c. 35, s. 73 11, 2009, c. 35, s. 74 12, 2009, c. 35, s. 75</p>
c. T-11.011	<p>Lobbying Transparency and Ethics Act</p> <p>34.1, 2009, c. 37, s. 1</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. T-16	<p>Courts of Justice Act</p> <p>21, 2009, c. 8, s. 1 32, 2009, c. 8, s. 2 122, 2009, c. 8, s. 3 214, 2009, c. 8, s. 4 219, 2009, c. 8, s. 5 224.2, 2009, c. 8, s. 6 224.9, 2009, c. 8, s. 7 224.23, 2009, c. 8, s. 8 231, 2009, c. 8, s. 9 244.11, 2009, c. 8, s. 10 282.0.1, 2009, c. 44, s. 1 282.0.2, 2009, c. 44, s. 1 282.0.3, 2009, c. 44, s. 1 282.0.4, 2009, c. 44, s. 1 282.0.5, 2009, c. 44, s. 1 282.0.6, 2009, c. 44, s. 1 282.0.7, 2009, c. 44, s. 1 282.0.8, 2009, c. 44, ss. 1, 3 282.0.9, 2009, c. 44, s. 1 282.0.10, 2009, c. 44, s. 1 282.0.11, 2009, c. 44, s. 1 282.0.12, 2009, c. 44, s. 1 282.0.13, 2009, c. 44, s. 1 Sched. I, 2009, c. 8, s. 11</p>
c. U-1	<p>Act respecting the Université du Québec</p> <p>23, 2009, c. 38, s. 26 23.1, 2009, c. 38, s. 27 44, 2009, c. 38, s. 28 44.1, 2009, c. 38, s. 29</p>
c. V-1.1	<p>Securities Act</p> <p>2.2, 2009, c. 27, s. 10 4.1, Ab. 2009, c. 25, s. 1 5, 2009, c. 25, s. 2; 2009, c. 58, s. 91 5.6, 2009, c. 25, s. 3 6, 2009, c. 25, s. 4 29, 2009, c. 25, s. 5 38, 2009, c. 25, s. 8 71.1, 2009, c. 58, s. 92 71.2, 2009, c. 58, s. 92 71.3, 2009, c. 58, s. 92 73, 2009, c. 58, s. 94 73.1, 2009, c. 58, s. 95 94, 2009, c. 25, s. 9 95, 2009, c. 25, s. 9 98, 2009, c. 25, s. 9 100, 2009, c. 25, s. 9 109.1, Ab. 2009, c. 25, s. 10 109.2, Ab. 2009, c. 25, s. 10 109.3, Ab. 2009, c. 25, s. 10 109.4, Ab. 2009, c. 25, s. 10 148, 2009, c. 25, s. 13 148.2, 2009, c. 25, s. 14 148.3, 2009, c. 25, s. 14 149, 2009, c. 25, s. 15 149.1, 2009, c. 25, s. 16 149.2, 2009, c. 25, s. 16 151.0.1, 2009, c. 25, s. 17 151.5, 2009, c. 25, s. 18 152, 2009, c. 25, s. 19; 2009, c. 58, s. 96</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. V-1.1	<p>Securities Act — <i>Cont'd</i></p> <p>152.1, 2009, c. 25, s. 20 158, 2009, c. 25, s. 21 159, 2009, c. 25, s. 22 159.0.1, 2009, c. 25, s. 23 159.1, 2009, c. 25, s. 25 159.2, 2009, c. 25, s. 25 159.3, 2009, c. 25, s. 25 160, 2009, c. 25, s. 26 160.1, 2009, c. 25, s. 27 160.2, 2009, c. 25, s. 28 160.3, Ab. 2009, c. 25, s. 29 161, Ab. 2009, c. 25, s. 29 162, Ab. 2009, c. 25, s. 29 163, Ab. 2009, c. 25, s. 29 163.1, Ab. 2009, c. 25, s. 29 166, 2009, c. 25, s. 30; 2009, c. 58, s. 97 168.1.1, 2009, c. 25, s. 31 168.1.2, 2009, c. 25, s. 32 168.1.3, 2009, c. 25, s. 32 168.1.4, 2009, c. 25, s. 32 172, 2009, c. 58, s. 99 186.1, 2009, c. 58, s. 100 186.2, 2009, c. 58, s. 100 186.3, 2009, c. 58, s. 100 186.4, 2009, c. 58, s. 100 186.5, 2009, c. 58, s. 100 186.6, 2009, c. 58, s. 100 187, 2009, c. 25, s. 33 188, 2009, c. 58, s. 101 190, 2009, c. 25, s. 34 191, 2009, c. 25, s. 34 191.1, 2009, c. 58, s. 102 192.1, 2009, c. 25, s. 35 193, 2009, c. 25, s. 36 195, 2009, c. 58, s. 103 195.1, 2009, c. 25, s. 37 199, 2009, c. 58, s. 104 201, Ab. 2009, c. 25, s. 38 204, 2009, c. 58, s. 105 207, 2009, c. 58, s. 106 208, 2009, c. 58, s. 107 208.1, 2009, c. 58, s. 108 211, 2009, c. 58, s. 109 233.2, 2009, c. 58, s. 110 237, 2009, c. 58, s. 111 249, 2009, c. 58, s. 112 250, 2009, c. 58, s. 113 255, 2009, c. 58, s. 114 262.1, 2009, c. 58, s. 115 264, 2009, c. 58, s. 117 265, 2009, c. 58, s. 117 266, 2009, c. 25, s. 39; 2009, c. 58, s. 118 270, 2009, c. 58, s. 119 273, 2009, c. 58, s. 119 273.1, 2009, c. 58, s. 120 273.2, 2009, c. 58, s. 121 273.3, 2009, c. 25, s. 40; 2009, c. 58, s. 122 274.1, 2009, c. 58, s. 123 297.5, Ab. 2009, c. 25, s. 41 305.1, 2009, c. 58, s. 124 307.2, 2009, c. 25, s. 42 307.4, 2009, c. 58, s. 125 307.6, 2009, c. 58, s. 126</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. V-1.1	<p>Securities Act — <i>Cont'd</i></p> <p>307.8, 2009, c. 58, s. 126 308.0.3, 2009, c. 58, s. 127 308.2.1, 2009, c. 25, s. 43 308.2.2, 2009, c. 58, s. 128 320.1, 2009, c. 58, s. 128 321, 2009, c. 58, s. 129 322, 2009, c. 58, s. 130 323, Ab. 2009, c. 58, s. 131 323.1, Ab. 2009, c. 58, s. 131 323.2, Ab. 2009, c. 58, s. 131 323.3, Ab. 2009, c. 58, s. 131 323.4, Ab. 2009, c. 58, s. 131 323.5, 2009, c. 58, s. 132 323.6, Ab. 2009, c. 58, s. 133 323.7, Ab. 2009, c. 58, s. 133 323.8, Ab. 2009, c. 58, s. 133 323.8.1, 2009, c. 58, s. 134 323.9, Ab. 2009, c. 58, s. 135 323.10, Ab. 2009, c. 58, s. 135 323.11, Ab. 2009, c. 58, s. 135 323.12, Ab. 2009, c. 58, s. 135 323.13, Ab. 2009, c. 58, s. 135 324, Ab. 2009, c. 58, s. 136 325, Ab. 2009, c. 58, s. 136 326, Ab. 2009, c. 58, s. 136 327, Ab. 2009, c. 58, s. 136 328, Ab. 2009, c. 58, s. 136 329, Ab. 2009, c. 58, s. 136 330, Ab. 2009, c. 58, s. 136 331, 2009, c. 25, s. 44; 2009, c. 58, s. 137 331.1, 2009, c. 25, s. 45; 2009, c. 58, s. 138 332, 2009, c. 25, s. 46 352, 2009, c. 25, s. 47</p>
c. V-1.2	<p>Act respecting off-highway vehicles</p> <p>5, 2009, c. 18, s. 1 5.1, 2009, c. 18, s. 2 9, 2009, c. 18, s. 3 12, 2009, c. 18, s. 4 12.1, 2009, c. 18, s. 5 18.1, 2009, c. 18, s. 6 20, 2009, c. 18, s. 7 21.1, 2009, c. 18, s. 8 23, 2009, c. 18, s. 9 27, 2009, c. 18, s. 10 33, 2009, c. 18, s. 11 38, 2009, c. 18, s. 12 46, 2009, c. 18, s. 13 47.1, 2009, c. 18, s. 14 49, 2009, c. 18, s. 15 55, 2009, c. 18, s. 16 58.2, 2009, c. 18, s. 17 59, 2009, c. 18, s. 18 66.1, 2009, c. 18, s. 19 67, 2009, c. 18, s. 20</p>
c. V-6.1	<p>Act respecting Northern villages and the Kativik Regional Government</p> <p>14, 2009, c. 26, s. 88 20, 2009, c. 52, s. 710 31, 2009, c. 26, s. 89 40.1, 2009, c. 26, s. 90</p>

TABLE OF AMENDMENTS

Reference	Title Amendments
c. V-6.1	Act respecting Northern villages and the Kativik Regional Government — <i>Cont'd</i> 40.2 , 2009, c. 26, s. 90 66 , 2009, c. 26, s. 91 190 , 2009, c. 52, s. 711 204 , 2009, c. 26, s. 92 245 , 2009, c. 26, s. 93; 2009, c. 52, s. 712 280 , 2009, c. 26, s. 94 280.1 , 2009, c. 26, s. 95 280.2 , 2009, c. 26, s. 96 280.3 , 2009, c. 26, s. 97 296.2 , 2009, c. 26, s. 98 296.6 , 2009, c. 26, s. 99 296.7 , 2009, c. 26, s. 100 296.8 , 2009, c. 26, s. 100 358 , 2009, c. 26, s. 101 382 , 2009, c. 26, s. 102 383 , 2009, c. 26, s. 103
c. V-9	Act respecting roads 1 , 2009, c. 48, s. 31
2—ACTS NOT SUBJECT TO CONSOLIDATION, ACTS NOT YET INCLUDED IN THE REVISED STATUTES AND THE CIVIL CODE OF QUÉBEC	
1984, c. 13	Act to ratify the Agreement concerning the building and operating of a hospital centre in the Kahnawake Territory <i>(Act to ratify various agreements concerning a hospital centre in the Kahnawake Territory)</i> Title , 2009, c. 23, s. 1 1.1 , 2009, c. 23, s. 2 2 , 2009, c. 23, s. 3 3 , 2009, c. 23, s. 4 4 , 2009, c. 23, s. 5 5 , 2009, c. 23, s. 6 6 , 2009, c. 23, s. 7 7 , 2009, c. 23, s. 8 8 , 2009, c. 23, s. 9
1991, c. 64	Civil Code of Québec 2441.1 , 2009, c. 25, a. 48 2442 , 2009, c. 25, a. 49
1996, c. 71	Act to amend the Act respecting collective agreement decrees 41 , 2009, c. 43, s. 13
1997, c. 77	Act to amend the Public Health Protection Act 2 , Ab. 2009, c. 30, s. 56 8 , Ab. 2009, c. 30, s. 56 9 , Ab. 2009, c. 30, s. 56 10 , Ab. 2009, c. 30, s. 56
1997, c. 85	Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 462 , 2009, c. 5, s. 676 487 , 2009, c. 5, s. 677 495 , 2009, c. 5, s. 678

TABLE OF AMENDMENTS

Reference	Title Amendments
2001, c. 7	Act to amend the Taxation Act and other legislative provisions 160 , 2009, c. 15, s. 540
2002, c. 45	Act respecting the Agence nationale d'encadrement du secteur financier 384 , Ab. 2009, c. 25, s. 113 390 , Ab. 2009, c. 25, s. 113 416 , Ab. 2009, c. 25, s. 113
2002, c. 70	Act to amend the Act respecting insurance and other legislative provisions 39 , 2009, c. 52, s. 713
2004, c. 8	Act to amend the Taxation Act and other legislative provisions 191 , 2009, c. 15, s. 541
2005, c. 32	Act to amend the Act respecting health services and social services and other legislative provisions 339 , 2009, c. 45, s. 44
2006, c. 29	Act respecting contracting by public bodies 3 , 2009, c. 53, s. 49 18 , 2009, c. 53, s. 50
2006, c. 36	Act to again amend the Taxation Act and other legislative provisions 96 , 2009, c. 5, s. 679
2006, c. 42	Act to amend the Supplemental Pension Plans Act, particularly with respect to the funding and administration of pension plans 11 , 2009, c. 1, s. 4
2006, c. 43	Act to amend the Act respecting health services and social services and other legislative provisions 55 , Ab. 2009, c. 29, s. 31
2006, c. 50	Act to amend the Securities Act and other legislative provisions 22 , 2009, c. 25, s. 114 108 , 2009, c. 25, s. 115
2006, c. 53	Act to amend the Act respecting industrial accidents and occupational diseases and the Worker's Compensation Act 11 , 2009, c. 19, s. 22 12 , 2009, c. 19, s. 23 13 , 2009, c. 19, s. 24 14 , 2009, c. 19, s. 25 16 , 2009, c. 19, s. 26 27 , 2009, c. 19, s. 27 38 , 2009, c. 19, s. 28
2007, c. 30	Act to protect persons with regard to activities involving firearms and amending the Act respecting safety in sports 25 , 2009, c. 54, s. 1

TABLE OF AMENDMENTS

Reference	Title Amendments
2007, c. 40	Act to amend the Highway Safety Code and the Regulation respecting demerit points 98 , 2009, c. 55, s. 4 99 , 2009, c. 55, s. 4
2008, c. 9	Real Estate Brokerage Act 1 , 2009, c. 58, s. 139 40 , Ab. 2009, c. 58, s. 140 41 , 2009, c. 58, s. 141 42 , 2009, c. 58, s. 142 43 , 2009, c. 58, s. 143 44.1 , 2009, c. 58, s. 144 46 , 2009, c. 58, s. 145 76 , 2009, c. 58, s. 146 84 , 2009, c. 58, s. 147 95 , 2009, c. 58, s. 148 97 , 2009, c. 58, s. 149 98 , 2009, c. 58, s. 150 98.1 , 2009, c. 58, s. 151 101 , 2009, c. 58, s. 152 107 , 2009, c. 58, s. 153 145 , 2009, c. 25, s. 116
2008, c. 18	Act to amend various legislative provisions respecting municipal affairs 95 , Ab. 2009, c. 26, s. 104 131 , 2009, c. 26, s. 105 139 , 2009, c. 26, s. 106 143 , 2009, c. 26, s. 107
2008, c. 24	Derivatives Act 3 , 2009, c. 58, s. 154 14 , 2009, c. 58, s. 155 22 , 2009, c. 25, s. 117 49 , 2009, c. 58, s. 156 56 , 2009, c. 25, s. 118 70 , 2009, c. 25, s. 119 78.1 , 2009, c. 25, s. 120 80.1 , 2009, c. 25, s. 121 81 , 2009, c. 58, s. 157 82 , 2009, c. 58, s. 158 85 , 2009, c. 58, s. 159 86 , 2009, c. 58, s. 160 111 , 2009, c. 58, s. 161 113 , 2009, c. 58, s. 162 114 , 2009, c. 58, s. 162 115.1 , 2009, c. 25, s. 122 119 , 2009, c. 58, s. 163 120 , 2009, c. 58, s. 164 125 , 2009, c. 58, s. 165 127 , 2009, c. 58, s. 166 130 , 2009, c. 58, s. 168 134 , 2009, c. 58, s. 169 136 , Ab. 2009, c. 58, s. 170 137 , Ab. 2009, c. 58, s. 170 138 , Ab. 2009, c. 58, s. 170 139 , Ab. 2009, c. 58, s. 171 140 , Ab. 2009, c. 58, s. 171 145.1 , 2009, c. 58, s. 172 148 , 2009, c. 58, s. 173 162 , 2009, c. 58, s. 174 166 , 2009, c. 58, s. 175

TABLE OF AMENDMENTS

Reference	Title Amendments
2008, c. 24	Derivatives Act — <i>Cont'd</i> 169 , 2009, c. 58, s. 176 175 , 2009, c. 25, s. 123; 2009, c. 58, s. 177 235 , 2009, c. 58, s. 178 239 , 2009, c. 25, s. 124
2008, c. 27	Act to amend the Charter of Ville de Québec 3 , 2009, c. 26, s. 108
2009, c. 25	Act to amend the Securities Act and other legislative provisions 130 , 2009, c. 58, s. 179 131 , 2009, c. 58, s. 180

Note: Information on how to use this table may be obtained by phone at 418 643-2840. 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 2009, 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.

Legislative Translation and Publishing Directorate
 National Assembly of Québec

**TABLE OF GENERAL AMENDMENTS
TO PUBLIC ACTS IN 2009**

The entries below are references to legislative provisions passed in 2009 which amend generally or affect one or several Acts rather than specific sections.

Title	Reference
An Act to amend various legislative provisions respecting municipal affairs	2009, c. 26, s. 109 (Bill 45)
An Act respecting clinical and research activities relating to assisted procreation	2009, c. 30, s. 58 (Bill 26)
An Act to amend the Professional Code and other legislative provisions	2009, c. 35, ss. 76, 77, 78, 79 (Bill 46)



**ANNUAL STATUTE / REVISED STATUTE
TABLE OF CONCORDANCE**

Annual Statute	Revised Statute
2009, chapter 6	chapter I-13.1.2
2009, chapter 7	chapter O-5.2
2009, chapter 10	chapter R-19.1
2009, chapter 21	chapter C-6.2
2009, chapter 24	chapter R-24.0.2
2009, chapter 30	chapter A-5.01
2009, chapter 34	chapter R-2.2.0.0.1
2009, chapter 36	chapter R-24.0.1
2009, chapter 39	chapter F-4.0022
2009, chapter 40	chapter R-2.2.0.0.2
2009, chapter 42	chapter F-3.2.1.1
2009, chapter 52	chapter S-31.1
2009, chapter 53	chapter I-8.2
2009, chapter 61	chapter J-001



**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS BEEN DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2009**

Reference	Title Date of coming into force
1964	An Act respecting the Revised Statutes, 1964 1965-09-09
1965, c. 10	An Act to amend the Territorial Division Act 1966-04-18 ss. 1-78
1965, c. 11	An Act to amend the Legislature Act and the Executive Power Act 1966-04-18 s. 1
1965, c. 17	An Act to amend the Courts of Justice Act 1966-09-01 ss. 1-4, 22, 26-41
1965, c. 51	An Act to amend the Professional Syndicates Act 1965-11-01 ss. 3, 4
1965, c. 59	Blind Persons Allowances Act 1966-02-14 ss. 1-22
1965, c. 60	Disabled Persons Assistance Act 1966-02-14 ss. 1-21
1965, c. 61	Aged Persons Assistance Act 1966-02-14 ss. 1-21
1965, c. 67	An Act to amend the Education Act 1966-05-15 s. 10
1965, c. 80	Code of Civil Procedure 1966-09-01 ss. 1-951
1966-67, c. 18	An Act to amend the Courts of Justice Act 1968-03-11 ss. 2, 3
1966-67, c. 21	An Act to amend the Liquor Board Act 1968-03-01 ss. 1, 4, 5, 7, 9-11, 12 (par. a), 13-16, 19-22, 24, 26
1966-67, c. 24	Quebec National Library Act 1968-01-01 ss. 1-16
1966-67, c. 61	An Act to again amend the Education Act 1970-09-15 s. 1
1966-67, c. 72	Financial Institutions, Companies and Cooperatives Department Act 1968-05-28 ss. 1-24
1966-67, c. 73	Quebec Deposit Insurance Act 1970-07-01 ss. 23, 24, 29, 33
1968, c. 42	An Act to amend the Animal Health Protection Act 1972-01-01 s. 1

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1968, c. 48	An Act to establish the Office for the Prevention and Treatment of Alcoholism and other Toxicomanias 1970-05-01 ss. 1-17
1968, c. 67	Private Education Act 1969-07-02 ss. 9, 15, 23, 73
1968, c. 82	An Act respecting civil marriage 1969-04-01 ss. 1-15
1969, c. 21	Probation and Houses of Detention Act 1973-10-01 s. 17
1969, c. 51	Manpower Vocational Training and Qualification Act 1971-01-01 ss. 64-95, 99 1971-03-06 ss. 59-61
1969, c. 58	Wild-life Conservation Act 1970-06-15 ss. 1-83
1969, c. 59	An Act to amend the Hotels Act 1975-05-07 ss. 1-9
1969, c. 61	Stuffing and Upholstered and Stuffed Articles Act 1973-01-01 ss. 1-38
1969, c. 63	Social Aid Act 1970-09-10 Div. V, ss. 30-41, 65 1970-11-01 Div. I, II, III, IV, VI, VII, VIII, IX, except ss. 58, 59 1972-05-01 s. 60
1969, c. 67	An Act to amend the Education Act 1970-03-31 ss. 1-9
1970, c. 10	An Act to again amend the Courts of Justice Act 1971-10-30 ss. 1, 2
1970, c. 27	An Act to amend the Mining Act 1971-12-01 ss. 11-18, 20-23, 32
1971, c. 20	Québec Liquor Corporation Act 1993-09-30 s. 25 (3 rd par.), date from which a beer distributor's permit may be issued
1971, c. 33	Petroleum Products Trade Act 1973-01-01 ss. 1-29, 36 1974-05-01 ss. 30-35
1971, c. 47	An Act to amend the Health Insurance Act and the Health Insurance Board Act 1972-05-23 s. 3 1972-08-01 ss. 1, 2, 9-17, exceptions excluded 1974-01-01 ss. 1 (par. <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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1971, c. 48	An Act respecting health services and social services 1972-06-01 ss. 1-148, 150-168
1971, c. 50	Real Estate Assessment Act 1972-10-15 s. 129 1972-11-30 ss. 130, 132
1971, c. 81	Public Curatorship Act 1972-06-01 ss. 1-48
1972, c. 4	An Act to amend the Territorial Division Act 1973-09-25 ss. 1, 2
1972, c. 14	Legal Aid Act 1973-06-04 ss. 2-10, 22 (par. a, j), 24-28, 50-55, 57, 58, 60, 62-79, 82, 83, 91-94
1972, c. 42	Public Health Protection Act 1974-04-17 ss. 25-35
1972, c. 49	Environment Quality Act 1975-01-22 ss. 54-56, 58, 59, 64, 66, 67 1984-05-16 s. 45
1972, c. 52	An Act respecting the General Investment Corporation of Québec 1973-04-27 ss. 4, 6-9, 12-14
1972, c. 53	An Act to amend the Québec Pension Plan 1973-05-01 ss. 4-8, 66, 68
1972, c. 55	Transport Act 1973-05-24 ss. 52-73, 182, 183 (par. b) 1973-07-09 ss. 98, 101 (part), 102 1973-07-18 s. 101 (part) 1974-05-13 ss. 101 (part), 125 1974-05-27 s. 101 (part) 1974-08-14 ss. 99, 100
1973, c. 26	An Act to amend the Animal Health Protection Act 1987-07-01 s. 31
1973, c. 30	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1974-01-01 s. 15 1975-05-07 s. 17 1975-06-11 ss. 1 (par. a), 2 (par. d), 3-5, 8, 13 (par. e)
1973, c. 37	An Act to amend the Transport Act 1973-08-06 s. 4
1973, c. 38	Expropriation Act 1975-06-19 ss. 68-87, 143, 144, 145 1976-04-01 ss. 34-44, 48-66, 88, 92, 98, 99, 103, 104, 110-112, 114-117, 121, 136, 139-142

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1973, c. 43	Professional Code 1974-09-01 s. 101 1974-10-27 ss. 241-244 1975-02-12 ss. 239, 240
1973, c. 46	Medical Act 1974-09-01 s. 37 (1 st par.)
1973, c. 50	Denturologists Act 1974-06-01 ss. 1-19
1973, c. 54	Hearing-aid Acousticians Act 1974-10-21 s. 17
1973, c. 55	Podiatry Act 1974-10-21 s. 19
1973, c. 56	Chiropractic Act 1974-10-21 s. 15
1974, c. 6	Official Language Act 1976-01-01 ss. 78-99 1976-01-28 s. 34 1976-09-01 ss. 26-29, 39
1974, c. 10	An Act to amend the Civil Service Superannuation Plan 1977-07-01 ss. 2, 4, 5, 6 (s. 16c), 11, 14, 16, 17 (s. 52a), 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. a), 16, 18-22, 23 (par. a, d), 24 (par. c), 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. b)), 7-42, 44-53
1974, c. 39	Social Affairs Commission Act 1975-08-01 ss. 1-74

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1974, c. 40	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1975-04-11 s. 15 (par. <i>j</i> , except “or research scholarships”, par. <i>k</i>) 1975-05-07 s. 21 1975-06-11 s. 5 1975-07-16 ss. 15 (par. <i>j</i> , “or research scholarships”), 18 1979-04-04 s. 4
1974, c. 42	An Act to amend the Act respecting health services and social services 1980-11-04 s. 66
1974, c. 53	Travel Agents Act 1975-04-30 ss. 1-43
1974, c. 59	An Act respecting the protection of children subject to ill-treatment 1975-04-11 ss. 1 (ss. 14 <i>a</i> -14 <i>g</i> , 14 <i>i</i>), 2-4 1975-10-04 s. 1 (ss. 14 <i>h</i> , 14 <i>j</i> -14 <i>q</i>)
1974, c. 61	An Act to amend the Transport Act 1974-08-14 ss. 1, 2, 4-11 1974-08-28 s. 3
1974, c. 63	An Act to amend the Teachers Pension Plan 1975-07-01 ss. 1 (par. <i>b</i>), 3, 5, 9, 10
1974, c. 67	An Act to amend the Trust Companies Act 1975-09-24 ss. 4, 8
1974, c. 70	An Act respecting insurance 1976-10-20 ss. 1-274, 276-336, 340-481 1979-11-21 s. 275
1975, c. 6	Charter of human rights and freedoms 1976-06-28 ss. 1-56, 66-89, 91-96
1975, c. 7	An Act to amend the Territorial Division Act 1980-01-01 ss. 1-23
1975, c. 12	An Act to constitute the “Société québécoise d’information juridique” 1976-04-01 ss. 1-26
1975, c. 45	An Act to amend the Transport Act and other legislation 1976-05-03 ss. 7, 37 1976-08-04 s. 30
1975, c. 50	An Act to amend the Construction Industry Labour Relations Act 1976-09-15 s. 3 (ss. 32 <i>m</i> , 32 <i>n</i>)
1975, c. 58	An Act to repeal the Health Units Act 1976-04-01 s. 1
1976, c. 22	An Act to amend the Petroleum Products Trade Act 1987-06-10 ss. 1-8

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1976, c. 46	An Act approving the Agreement concerning James Bay and Northern Québec 1977-10-31 ss. 2 (par. 1-5, 7), 3, 4, 5
1976, c. 51	An Act to prolong and amend the Act to promote conciliation between lessees and property-owners 1977-04-01 ss. 2, 3, 8, 10, 11
1976, c. 58	An Act respecting the city of Hull 1981-08-19 ss. 1, 2
1977, c. 20	Youth Protection Act 1979-01-15 ss. 2-11, 23-27, 30, 32-137, 140, 146, 147, 150-153, 155
1977, c. 52	An Act to amend the Cities and Towns Act 1978-08-01 ss. 21, 22
1977, c. 53	An Act to amend the Municipal Code 1978-08-01 s. 37
1977, c. 55	An Act to amend the Environment Quality Act 1984-05-16 ss. 1, 2
1977, c. 60	An Act to facilitate conversion to the international system of units (SI) and to other customary units 1983-11-01 ss. 16, 18, 19
1977, c. 62	An Act to amend the Charter of the Québec Deposit and Investment Fund 1979-04-11 ss. 4, 5, 8-11
1977, c. 68	Automobile Insurance Act 1978-07-05 ss. 140, 236
1978, c. 7	An Act to secure the handicapped in the exercise of their rights 1979-08-01 s. 92 1980-11-15 ss. 68, 69, 70 (2 nd par.) 1983-01-01 s. 63
1978, c. 9	Consumer Protection Act 1979-04-04 ss. 1 (subpar. <i>i, j, l, p</i>), 291-299, 301-304, 350-352, 362 (2 nd , 3 rd par.), 363 1980-04-30 ss. 1 (subpar. <i>a-h, k, m-o</i>), 2-5, 6 (par. <i>a, b</i>), 7-155, 156 (subpar. <i>a-g, i</i>), 157-222, 224-245, 247-255, 257-290, 300, 305-307, 309-349, 353-361, 362 (1 st par.) 1981-03-01 ss. 256, 308 1982-06-02 s. 223
1978, c. 18	An Act respecting certain legislative provisions 1979-04-04 ss. 28, 29, 31, 32, 36, 37 1979-05-09 ss. 14, 15
1978, c. 22	An Act to promote the parole of inmates and to amend the Probation and Houses of Detention Act 1979-04-04 ss. 19-48, 51, 52, 54 1979-05-09 ss. 55, 56

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1978, c. 36	An Act respecting lotteries, racing, publicity contests and amusement machines 1980-07-30 ss. 20 (part), 23 (part), 24-26, 27 (part), 28 (part), 29, 30, 31 (2 nd par.), 34 (part), 36 (part), 38-44, 45 (part), 46, 53 (part), 56, 57, 67 (part), 70 (part), 73, 77 (part), 125 (part)
1978, c. 54	An Act to amend the Electricians and Electrical Installations Act and the Building Contractors Vocational Qualifications Act 1979-03-01 ss. 1-23, 35 1980-04-01 ss. 24-34
1978, c. 55	An Act to amend the Pipe-Mechanics Act and to again amend the Building Contractors Vocational Qualifications Act 1980-04-01
1978, c. 56	An Act to amend the Stationary 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. a, b)
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. f)) 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. a), 38, 39, 45-47

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1979, c. 45	An Act respecting labour standards 1980-04-16 ss. 1-4, 5 (par. 1-3), 6-28, 29 (par. 1-3, 5), 30-38, 39 (par. 1-5, 8-12), 40-69, 71-74, 76, 77 (part), 78-111, 113-135, 139-171 1981-04-01 s. 75
1979, c. 48	An Act to establish the Régie du logement and to amend the Civil Code and other legislation 1980-03-15 s. 126 1980-07-01 ss. 4, 6, 7, 14, 85, 128 1980-10-01 ss. 1-3, 5, 8-13, 15-84, 86-125, 127, 129, 132-146
1979, c. 51	An Act respecting land use planning and development 1985-06-01 s. 261 (par. 4) 1985-09-01 s. 261 (par. 7) 1993-07-01 s. 261 (par. 6) 1995-01-01 s. 261 (par. 10)
1979, c. 56	Election Act 1980-07-10 ss. 1, 177-215, 220, 231, 232, 238, 239, 289-308, 313, 314 1980-08-15 ss. 2-176, 216-219, 221-230, 233-237, 240-288, 309-312
1979, c. 63	An Act respecting occupational health and safety 1981-01-01 s. 271 1981-01-01 ss. 9-51, 53-57, 62-67, 98-103, 127-136, 178-192, 194-197, 216-222, 227-246, 252, 265, 267, 273, 275, 278-282, 284-286, 289-301, 303-310, 313-324, 326 1981-02-25 ss. 110, 111, 247 (2 nd par.) 1982-05-26 ss. 58-61, 198-203 1982-12-01 ss. 52, 112-126 1983-10-22 ss. 68-86, 268, 327 1984-09-08 ss. 87-97
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster 1980-09-01 ss. 1-16, 18, 19 (1 st par.), 20-22, 24-44, 46, 48-60
1979, c. 67	An Act to amend the Police Act 1980-06-01 ss. 1-50
1979, c. 68	An Act respecting the development of Québec firms in the book industry 1981-02-12 ss. 1, 6-14, 38, 39, 48-50, 52 1981-06-01 ss. 2-5, 15-37, 40-47, 51, schedule
1979, c. 70	An Act respecting the collection of certain debts 1981-04-01 ss. 2-4, 45-63, 65-70 1981-07-01 ss. 1, 5-24, 26-44, 64
1979, c. 71	An Act respecting liquor permits 1980-06-01 ss. 2-24, 42 (par. 1), 64, 86 (1 st par. (subpar. 9), 2 nd par.), 114-118, 120 (par. 1), 121, 122, 128, 132 (par. 2, 4, 5), 133 (par. 3), 137, 141, 144, 146, 148, 149, 160, 163, 164, 165, 169, 170, 172, 173, 175, 176 1980-10-15 ss. 1, 25-41, 42 (par. 2), 43-47, 50, 51 (2 nd par.), 52-63, 65-85, 86 (1 st par. (subpar. 1-8, 10)), 87-113, 119, 120 (par. 2), 123-127, 130, 131, 132 (par. 1, 3 (part)), 133 (par. 2, 4), 134, 135 (part), 136, 138-140, 142, 143, 145, 147, 150-159, 161, 162, 166-168, 171, 174 1981-01-01 ss. 48, 49, 51 (1 st par.), 129, 132 (par. 3 (part)), 133 (par. 1), 135 (part)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1979, c. 73	An Act to amend the Crop Insurance Act and the Act respecting farm income stabilization insurance 1981-01-21 ss. 1-22
1979, c. 75	An Act respecting pressure vessels, and other legislation 1980-04-01 ss. 1-38, 50-52
1979, c. 84	Grain Act 1981-02-01 ss. 1-66
1979, c. 85	An Act respecting child day care 1980-10-16 ss. 1-4, 7-31, 34-45, 74-76, 80-86, 88-96
1979, c. 86	An Act respecting safety in sports 1980-06-25 ss. 1-20, 22-25, 54-57, 71-74 1982-12-30 ss. 21, 26-30, 47-53, 58, 61-65 1987-06-23 ss. 32-38, 40-46, 59, 60, 66-69 1987-09-28 s. 70
1980, c. 11	An Act to amend various legislative provisions 1981-03-01 s. 113
1980, c. 18	An Act to amend the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan 1981-11-01 ss. 2, 3
1980, c. 27	An Act to amend the Act respecting the Société québécoise d'initiatives pétrolières 1981-04-01 ss. 1-9
1980, c. 29	An Act to amend the Forestry Credit Act 1981-07-09 ss. 1-3
1980, c. 32	An Act respecting the conservation of energy in buildings 1981-11-01 ss. 5, 16, 17 1983-02-01 ss. 1-4, 6-15, 18-26
1980, c. 39	An Act to establish a new Civil Code and to reform family law 1981-04-02 ss. 1 (Civil Code of Québec, aa. 407-422, 440-458, 460-524, 572-594, 633-659), 2-5, 7, 8, 10-32, 34-58, 61, 62, 65-67, 72, 74-79 1982-12-01 ss. 1 (Civil Code of Québec, aa. 406, 431-439, 459, 525-537, 556-559, 568, 570, 595-632), 6, 33, 59, 60, 64 (3 rd par.), 68, 69, 70 (2 nd par.), 71 (1 st par.), 73 1986-06-01 s. 1 (Civil Code of Québec, aa. 547, 549, 550)
1981, c. 2	An Act to amend the Youth Protection Act 1981-08-01 ss. 1-27
1981, c. 3	An Act to amend the Civil Service Act 1981-06-23 ss. 1, 2, 3 (s. 50 (subpar. a and b)) 1982-07-02 s. 5 1982-08-12 s. 3 (par. c)
1981, c. 6	An Act respecting the Société du Palais des congrès de Montréal 1981-07-16 ss. 1-31

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1981, c. 7	Highway Safety Code 1981-11-01 ss. 58, 59, 143, 163-165, 273, 477-479, 510, 511, 562, 563, 568 1982-01-01 ss. 1-57, 60, 61, 63-66, 68, 70-94, 125-129, 132-162, 166-168, 172-179, 512-529, 533-550, 554-561, 564, 565 1982-04-01 ss. 118-124, 194-263, 265-272, 274-476, 482, 484, 486, 489-491, 498-503, 505-509 1982-06-01 ss. 95-117, 169-171, 180-193, 480, 481, 485, 487, 488, 492-497, 504, 530 (1 st par.), 531, 532, 551-553, 556 1983-01-01 s. 69 1984-03-14 ss. 62, 67 1985-07-01 s. 264
1981, c. 8	An Act to amend the Transport Act and other legislation 1981-09-01 ss. 1, 2 (par. 4, 5), 3, 6, 15, 18, 19, 21, 22, 24-28, 31-35, 38 1981-12-16 ss. 4, 20, 36, 37 1982-01-20 ss. 2 (par. 1, 3), 5, 7-11, 13, 14, 16, 17 1982-11-17 ss. 23, 30 1983-08-01 s. 29 (s. 80 (par. a, b)) 1984-01-01 s. 29 (s. 80 (par. c))
1981, c. 10	An Act respecting the Ministère de l'Habitation et de la Protection du consommateur 1981-07-22 s. 28 (2 nd par.)
1981, c. 20	An Act to amend the Civil Service Act 1982-01-08 ss. 1-9
1981, c. 22	An Act to amend various legislation in the field of health and social services 1982-03-24 ss. 1 (s. 2 (10 th par.)), 4, 8, 9, 14-20, 22, 23, 24 (par. 1, 3, 4, 6), 25-29, 33, 35, 36, 40, 42, 43 (ss. 18.1, 18.2, 18.5), 46, 52-55, 57, 59-82, 86-91, 94-96, 100, 102, 113 (3 rd par.), 116 1982-07-01 ss. 1 (s. 3 (9 th , 11 th par.)), 7, 10 1983-02-01 s. 49 1983-04-01 s. 21
1981, c. 23	An Act to amend various legislative provisions 1983-01-01 ss. 16, 17
1981, c. 24	An Act to amend various fiscal laws 1982-01-20 ss. 14, 15
1981, c. 26	An Act to amend the Transport Act and other legislation 1982-03-25 ss. 1-26, 28, 29, 40, 41 1982-04-01 ss. 31, 32, 37 1982-07-01 ss. 27, 30, 33-36, 38, 39
1981, c. 27	An Act respecting school loans 1982-03-08 ss. 1-27
1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation 1982-01-13 ss. 1-15, 16 (part), 17-49, 162-167, 190-195, 201-204, 206 (1 st par.), 207-213, 216-218, 220-223 1982-03-01 ss. 50-52, 53 (par. 1, 2), 54-56, 61-99, 100 (2 nd par.), 104-117, 118 (1 st par.), 119-123, 124 (1 st par., 2 nd par. (par. 1, 2, 4, 5)), 125, 127 (1 st par.), 128, 129 (part), 130-161, 170-181, 189, 198-200, 214, 215 1984-04-01 ss. 53 (par. 3), 60, 100 (1 st par.), 101-103, 118 (2 nd par.) 1984-11-15 ss. 168 (part), 169

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1981, c. 32	An Act to amend the Act to establish the Régie du logement and to amend the Civil Code and other legislation 1982-02-17 ss. 2, 16 1982-06-09 ss. 10, 18
1982, c. 2	An Act to amend various legislative provisions respecting municipalities 1982-08-12 s. 121
1982, c. 8	An Act respecting the Société du Grand Théâtre de Québec 1982-07-01 ss. 1-41
1982, c. 9	An Act respecting the Société de la Place des Arts de Montréal 1982-07-01 ss. 1-43
1982, c. 13	An Act respecting public agricultural lands 1984-07-01 ss. 1-73
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure 1982-12-01 ss. 1, 3-28, 29 (Code of Civil Procedure, aa. 813-817.4, 818.1-819.4, 821-827.1), 30-41, 43-80, 81 (par. 1, 2), 83-87 1983-10-01 ss. 2, 42
1982, c. 26	Cooperatives Act 1983-03-30 ss. 328, 329 1983-06-08 ss. 244, 245, 271, 279, 282 1983-12-21 ss. 1-243, 246-270, 272-278, 280, 281, 283-327
1982, c. 27	An Act respecting the revocation of mining rights and amending the Mining Act 1982-09-15 ss. 1-15
1982, c. 29	An Act to promote the establishment of young farmers 1982-09-01 ss. 1-34
1982, c. 30	An Act respecting Access to documents held by public bodies and the Protection of personal information 1983-10-01 ss. 155-157, 168, 169, 178 1984-07-01 ss. 9-15, 17-68, 71-102, 122-130, 132-154, 158-167, 170-173, 175-177 1985-07-01 ss. 69, 70 1986-01-01 s. 16
1982, c. 31	An Act to amend certain legislation concerning the financing of political parties and concerning municipal elections 1982-06-30 ss. 1-59, 62-118 1982-10-10 ss. 60, 61
1982, c. 32	An Act to amend the Summary Convictions Act, the Code of Civil Procedure and other legislation 1982-06-23 ss. 64-69, 71, 72, 97, 99 1983-01-01 ss. 1-30 1983-04-01 s. 59
1982, c. 33	An Act to amend various legislation respecting pension plans 1982-08-18 ss. 1, 21, 30, 36 (s. 115), 40

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1982, c. 37	An Act to amend the Labour Code, the Code of Civil Procedure and other legislation 1982-06-30 ss. 20-26, 28, 29 1982-08-03 ss. 1, 4, 6 (ss. 111.0.15, 111.0.16, 111.0.18-111.0.26), 17, 27 1982-11-10 s. 6 (ss. 111.0.1-111.0.3, 111.0.5-111.0.7, 111.0.14) 1982-12-01 ss. 2, 3, 5, 6 (ss. 111.0.8-111.0.11, 111.0.13, 111.0.17), 16, 18, 19 1985-06-19 ss. 7-10, 13
1982, c. 38	An Act to amend various fiscal laws 1983-01-01 s. 23
1982, c. 40	An Act to amend the Act to preserve agricultural land 1982-07-01 ss. 1-15
1982, c. 48	Securities Act 1983-01-19 ss. 150, 160, 300, 301, 331-335, 348, 353, 354 1983-04-06 ss. 1-149, 151-159, 161-299, 302-330, 336-338, 340-347, 349-352 1983-12-21 s. 339
1982, c. 49	An Act to amend the Autoroutes Act and other legislation 1983-01-01 ss. 1-10, 12-23 1983-01-20 s. 11
1982, c. 50	An Act respecting the Ministère du Commerce extérieur 1983-01-12 ss. 1-22
1982, c. 51	An Act respecting the abolition of compulsory retirement in the public and parapublic sector pension plans and amending various legislation respecting such plans 1983-01-01 ss. 45, 122
1982, c. 52	An Act respecting the Inspector General of Financial Institutions and amending various legislation 1983-04-01 ss. 1-30, 32-35, 37-43, 45-52, 56-233, 235-263, 266-273, Schedule I 1983-04-01 ss. 264, 265
1982, c. 54	An Act respecting the integration of the administration of the electoral system 1983-01-01 ss. 1-59
1982, c. 55	An Act respecting the transfer of property in stock 1984-07-03 ss. 1-6
1982, c. 58	An Act to amend various legislation 1983-04-01 s. 1 1983-12-21 s. 22 1984-01-18 ss. 75 (s. 178.0.2), 76 (s. 178.1) 1987-03-18 ss. 41, 42, 43
1982, c. 59	An Act to amend the Automobile Insurance Act and other legislation 1983-01-01 ss. 1-4, 5 (par. 1, 3), 12, 15, 19, 20, 24, 27-30, 48, 49, 54, 59-61, 63, 64, 66, 70-73 1983-03-01 ss. 31-35, 62, 67-69 1983-07-01 ss. 6-9, 10 (s. 26 (3 rd par.)), 13, 14, 16-18, 21, 23, 36 (par. 2) 1984-01-01 ss. 25, 26, 47, 53, 55, 56 1984-03-14 ss. 10 (s. 26 (2 nd par.)), 11, 38-41, 50, 52 1984-05-16 ss. 57, 58

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1982, c. 61	An Act to amend the Charter of human rights and freedoms 1983-10-01 ss. 1-4, 5 (s. 18.2), 6 (par. 1), 7-20, 21 (ss. 86.8-86.10), 22, 23, 28, 29, 31-35 1984-06-01 s. 5 (s. 18.1) 1985-06-26 ss. 21 (ss. 86.1, 86.2 (2 nd par.), 86.3-86.7), 24, 26, 27
1982, c. 62	An Act respecting the National Assembly 1983-02-09 ss. 33-36, 38, 40, 41, 42-56, 66, 74, 77-79, 116, 128-132, 133, 134, 136-139, 140, 155 (to the extent that it repeals ss. 14, 16, 27-33 and 37 of the Interpretation Act), 159, Schedule II 1983-05-04 ss. 86-115, 117-127, 147, 164 1983-05-18 ss. 57-65, 67-73, 75, 76, 80-85, 135, 141 (2 nd par.), 167 (1 st par.) 1989-06-07 ss. 37, 39, 155 to the extent that it repeals ss. 15, 20, 21, 23-26, 34-36
1983, c. 7	An Act to amend the Act to promote farm improvement 1983-06-08 ss. 1-6
1983, c. 8	An Act to amend the Act to promote credit to farm producers 1983-06-08 ss. 1-4, 6-8
1983, c. 10	An Act to amend the Deposit Insurance Act 1984-06-01 ss. 2-4, 28, 32 1991-12-01 s. 35
1983, c. 15	An Act to amend the Hydro-Québec Act and the Act respecting the exportation of electric power 1983-06-28 ss. 1-47
1983, c. 16	An Act to promote forest credit by private institutions 1984-06-30 ss. 1-71
1983, c. 20	An Act to amend certain fiscal legislation 1984-01-01 s. 5
1983, c. 21	An Act to amend the Expropriation Act, the Civil Code and the Act respecting the Communauté urbaine de Montréal 1983-10-01 ss. 8, 12, 14, 17, 19-34
1983, c. 23	An Act to promote the advancement of science and technology in Québec 1983-08-17 ss. 1-64, 98-101, 103-109, 111, 113 (s. 55 (par. 16, 18)), 114, 115, 127-131 1984-01-25 ss. 65 (par. 2), 66-79, 81, 83-93, 94 (2 nd par.), 95 (2 nd , 3 rd par.), 96, 97, 113 (s. 55 (par.17)), 116, 119-124 respecting the Fonds de recherche en santé du Québec 1984-01-25 ss. 102, 110 1984-11-28 ss. 65 (par. 1), 66-80, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96, 97, 117-124 to the extent that they relate to the Fonds pour la formation de chercheurs et l'aide à la recherche 1984-11-28 s. 112
1983, c. 25	An Act to amend the Act respecting assistance for tourist development 1983-09-15 ss. 1-13
1983, c. 26	An Act to amend various legislative provisions respecting housing and consumer protection 1983-09-01 ss. 10, 12 (par. 2)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1983, c. 27	An Act respecting the Société québécoise des transports 1983-07-05 ss. 1-38
1983, c. 28	An Act to amend the Code of Civil Procedure, the Civil Code and other legislation 1983-12-01 ss. 10, 28-35 1985-02-25 s. 43
1983, c. 30	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1983-10-19 ss. 1-14 (s. 83), 15-28
1983, c. 37	Cinema Act 1983-12-14 ss. 1-8, 15-35, 38, 40-62, 65-75, 123-134, 136, 137, 145-148, 167-172, 185-187, 192, 193, 202, 209-211 1984-02-20 ss. 9-14, 36, 37, 39, 207, 208 1984-04-11 ss. 63, 64, 191 1985-03-13 ss. 76-78, 80-82, 84-90, 135 (1 st par. (subpar. 1, 7), 2 nd par.), 138-144, 149-153, 173-176, 178-181, 195, 196, 200, 201, 203-206 1985-04-01 ss. 100, 197 1985-10-08 s. 83 1988-09-30 ss. 79, 91-96, 97 (1 st par., 2 nd par. (subpar. 1-5, 7)), 98, 99, 101-104, 106-108, 110, 117-122, 135 (1 st par. (subpar. 2, 3, 5, 6)), 154-166, 177, 182-184, 194
1983, c. 38	Archives Act 1987-08-21 ss. 69, 71 1989-08-30 ss. 58, 63, 80 1990-04-02 ss. 73, 81 1991-04-19 s. 79 1992-02-05 s. 72 1993-04-01 s. 70 1994-04-27 ss. 64, 66, 67
1983, c. 39	An Act respecting the conservation and development of wildlife 1984-06-06 ss. 1-25, 27, 28, 31-37, 39, 41, 44, 45, 47, 48, 50, 52-66, 69-74, 77-128, 162, 164-197 1984-06-15 ss. 30, 38, 40, 129-132, 133 (1 st par.), 134-139, 142-146, 150-161, 163 1985-11-27 ss. 140, 141 1988-01-13 s. 148 1988-03-09 ss. 147, 149 1989-03-01 ss. 49, 51, 75, 76 1989-08-23 s. 29 1992-08-06 ss. 42, 67, 68 1993-07-29 s. 26 1999-04-22 s. 43
1983, c. 40	An Act respecting the Société immobilière du Québec 1984-02-15 ss. 1-17, 53, 61, 66, 96, 97, 98 1984-03-14 ss. 18, 22-45, 54-60, 67, 68, 72-76, 79-82, 84, 91, 92 (except Div. II and ss. 19, 20), 93-95 1984-04-01 ss. 85-87 1984-09-25 ss. 19, 21 1984-09-30 ss. 46-52 1984-10-01 ss. 20, 62, 63-65, 69-71, 77, 78, 83, 88-90, 92 (Div. II and ss. 19, 20)
1983, c. 41	An Act respecting the determination of the causes and circumstances of death 1984-11-21 ss. 5-33, 163-169, 183, 184, 189, 212, 213 1986-03-03 ss. 1-4, 34-162, 170-182, 185-188, 190-211

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1983, c. 42	An Act respecting the Agence québécoise de valorisation industrielle de la recherche 1984-01-25 ss. 1-42
1983, c. 47	An Act to amend various fiscal laws in view of instituting a new right of appeal for taxpayers 1984-09-30 ss. 1-10
1983, c. 49	An Act to amend various fiscal laws 1984-01-01 ss. 7-9, 18-21, 23, 36, 37, 39 (in respect of individuals only), 43-45, 49-53 1984-05-01 s. 17 1984-08-08 s. 39 in respect of the department corporations and mandataries
1983, c. 52	National Museums Act 1984-05-16 ss. 1-22, 26-41, 44-52, 55-57 1984-11-09 ss. 23, 24, 25, 42, 43, 53, 54
1983, c. 54	An Act to amend various legislative provisions 1984-03-14 s. 13 1984-04-25 s. 21 (s. 78 (4 th par.)) 1985-01-09 s. 44
1983, c. 55	Public Service Act 1984-02-02 ss. 28, 29, 87-89, 136, 137, 153, 164, 174 1984-03-21 ss. 162, 169-171, 173 1984-04-01 ss. 1-27, 30-41, 51, 52, 54-86, 90-135, 138-152, 154-161, 163, 165-168, 172 1985-02-01 ss. 42-50, 53
1983, c. 56	An Act to amend the Charter of the French language 1984-02-01 ss. 1-53
1984, c. 4	An Act to amend the Youth Protection Act and other legislation 1984-04-04 ss. 3, 15, 20, 21, 22 (par. 1), 26, 27, 33, 38, 44, 46, 62-85 1984-04-16 ss. 1, 2, 4-14, 16-19, 22 (par. 2), 23-25, 28-32 (ss. 57.2, 57.3), 34-37, 39-43, 45, 47-61
1984, c. 8	An Act respecting the Société de développement des coopératives 1984-06-06 ss. 1-51
1984, c. 12	An Act respecting the civil aspects of international and interprovincial child abduction 1984-12-12 ss. 41, 46, 47 1985-01-01 ss. 1-40, 42-45
1984, c. 16	An Act respecting commercial fisheries and aquaculture and amending other legislation 1985-11-15 ss. 1-3, 5-10, 12-68
1984, c. 17	An Act to amend the Act respecting commercial establishments business hours 1984-08-15 ss. 1-8
1984, c. 19	An Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of Canada Limited 1984-09-07 ss. 1-10

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1984, c. 23	An Act to amend various legislation respecting transport 1984-12-12 ss. 7, 12, 26-30 1985-03-13 s. 3
1984, c. 26	An Act to amend the Code of Civil Procedure and other legislation 1984-07-03 ss. 34, 35, 36 1984-08-08 ss. 37, 38, 42, 43 1984-11-01 ss. 1-5, 11, 13, 14, 19, 23-28, 30-33, 39, 40 1985-01-01 ss. 6-10, 12, 15-18, 20, 22
1984, c. 27	An Act to amend various legislation 1995-06-30 s. 84
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1985, c. 9	An Act respecting Québec business investment companies 1985-08-14 ss. 1-19
1985, c. 12	An Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors 1985-06-19 ss. 1-56, 70-91, 93-101, schedules A, B, C 1985-08-01 s. 92 (ss. 111.16-111.20 of the Labour Code) 1985-08-01 ss. 57-69
1985, c. 13	An Act respecting the Société du Parc des expositions agro-alimentaires 1985-07-10 ss. 1-40
1985, c. 14	Cullers Act 1985-09-01 ss. 1-46
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1985, c. 34	<p>Building Act – <i>Cont'd</i></p> <p>1986-11-01 ss. 226, 227, 228 (par. 2, 3)</p> <p>1987-01-01 s. 224</p> <p>1988-06-15 ss. 269-273</p> <p>1989-02-01 ss. 221, 225 (s. 9.35), 229 (par. 1)</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>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1985, c. 68	An Act respecting the Collège militaire Royal de Saint-Jean 1985-08-28 ss. 1-5
1986, c. 12	An Act to amend the Highway Safety Code 1986-08-29 ss. 1-15
1986, c. 17	An Act to amend the Tobacco Tax Act in order to counter the misappropriation of tax by intermediaries 1986-09-01 ss. 1-10
1986, c. 18	An Act to amend the Fuel Tax Act in order to counter the misappropriation of tax by intermediaries 1986-09-01 ss. 1-12
1986, c. 21	An Act respecting the Coopérative régionale d'électricité de Saint-Jean-Baptiste de Rouville and repealing the Act to promote rural electrification by means of electricity cooperatives 1986-11-05 ss. 1-26
1986, c. 45	An Act to amend the Hotels Act 1986-07-22 ss. 1-9
1986, c. 50	An Act to amend the Act respecting safety in sports 1987-06-23 ss. 1-17
1986, c. 52	An Act respecting the Ministère des Approvisionnements et Services and amending various legislation 1986-07-09 ss. 1-28
1986, c. 53	An Act to amend the Animal Health Protection Act 1986-09-03 ss. 1-20
1986, c. 54	An Act to amend the Act to promote the development of agricultural operations 1986-08-20 ss. 3, 5, 7-10, 13
1986, c. 57	An Act to amend the Act respecting health services and social services 1986-08-09 ss. 1-3, 5-11 1986-11-12 s. 4
1986, c. 58	An Act respecting various financial provisions relating to the administration of justice 1987-01-01 ss. 18, 72
1986, c. 60	An Act respecting the sale of the Raffinerie de sucre du Québec 1986-09-18 ss. 4-9, 11-15, 18
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act 1986-11-15 ss. 1, 2, 4 (par. 5, 12 except that part which concerns the territory included in the registration division of Montmorency), 5 1987-03-14 s. 4 (par. 14, 17) 1987-04-04 s. 4 (par. 2, 6) 1987-06-20 s. 4 (par. 13, 18) 1988-03-31 s. 4 (par. 3, 15) 1988-06-24 s. 4 (par. 9, 10, 11 (Nicolet)) 1988-07-01 s. 4 (par. 11 (Yamaska)) 1988-09-09 s. 4 (par. 16 (Iberville)) 1988-09-16 s. 4 (par. 16 (Napierville))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1986, c. 64	An Act to amend the Act respecting municipal and intermunicipal transit corporations and other legislation respecting public bodies providing public transportation 1986-07-16 ss. 1-30
1986, c. 66	An Act to amend the Act respecting intermunicipal boards of transport in the area of Montréal, the Cities and Towns Act and the Municipal Code of Québec 1986-07-16 ss. 1-18
1986, c. 67	An Act to amend the Transport Act, the Act respecting the Ministère des Transports and the Roads Act 1986-07-16 ss. 1-12
1986, c. 71	An Act to amend the Interpretation Act and to again amend the Act respecting the National Assembly 1989-12-20 s. 2
1986, c. 81	An Act to repeal the Act respecting the Société de cartographie du Québec 1987-05-01 s. 1
1986, c. 82	An Act to repeal the Act respecting the Institut national de productivité 1990-08-29 s. 1
1986, c. 86	An Act respecting the Ministère du Solliciteur général and amending various legislation 1986-12-10 ss. 1-48
1986, c. 91	Highway Safety Code 1987-06-29 ss. 1-10, 12-75, 81-83, 85-104, 107-116, 127-142, 146-150, 167-179, 187, 188, 189 (par. 1, 3), 190, 191, 195-206, 210-331, 333-387, 390-412, 415-495, 497-520, 521 (par. 4, 7-11), 522-602, 612-617, 620-623, 625-638, 640-649, 651-653, 655, 657-659, 661, 664, 665, 668, 669 1987-06-30 ss. 603-611 1987-12-01 ss. 11, 76-80, 105, 106, 117-126, 143-145, 151-166, 180, 181 (1 st par.), 182-186, 192, 193, 207-209, 388, 521 (par. 1, 2, 3, 6), 639, 654, 656, 666, 667, 670, 671 1988-05-01 ss. 181 (2 nd par.), 189 (par. 2) 1988-05-04 ss. 413, 414 1988-06-01 ss. 84, 194 1990-09-01 s. 521 (par. 5) 2008-09-03 s. 332
1986, c. 95	An Act to amend various legislation having regard to the Charter of human rights and freedoms 1987-02-15 ss. 1-30, 32, 34-68, 70, 71, 75, 79-120, 121 (par. 1), 122-229, 231-302, 304-353, 358 1987-04-01 s. 230 1988-08-01 ss. 31, 33, 69, 72-74, 76-78, 121 (par. 2, 3)
1986, c. 97	An Act to again amend the Animal Health Protection Act 1990-06-15 ss. 1-12
1986, c. 104	An Act to amend the Youth Protection Act with reference to international adoptions 1987-08-17 ss. 1-3
1986, c. 106	An Act to again amend the Act respecting health services and social services 1987-01-07 ss. 1-9, 11 1987-10-25 s. 10

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1986, c. 107	An Act to amend the Official Time Act 1987-02-01 ss. 1, 2
1986, c. 110	An Act to amend the Act respecting the Société de développement industriel du Québec 1987-03-01 ss. 2, 13, 14
1987, c. 10	An Act to amend the Act respecting the Société d'habitation du Québec 1987-04-01 ss. 1-43
1987, c. 12	Tourist Establishments Act 1991-06-27 ss. 1-55
1987, c. 20	An Act to repeal the Act respecting the Société du Parc des expositions agro-alimentaires 1989-02-01 ss. 1-4
1987, c. 25	An Act to amend the Environment Quality Act 1987-11-01 ss. 2-15
1987, c. 29	Pesticides Act 1988-07-07 ss. 1-10, 14-62, 63 (par. 1), 64-104, 108-134 2003-03-05 ss. 11-13, 63 (par. 2), 105-107
1987, c. 31	An Act respecting the funding of the Fondation pour la conservation et la mise en valeur de la faune et de son habitat 1987-07-17 ss. 1-5
1987, c. 35	An Act to amend the Grain Act and the Farm Products Marketing Act 1987-07-16 ss. 1-16
1987, c. 40	An Act to amend various legislative provisions respecting securities 1987-07-15 ss. 4, 5, 29-31 1988-07-21 ss. 3, 6
1987, c. 44	An Act respecting adoption and amending the Youth Protection Act, the Civil Code of Québec and the Code of Civil Procedure 1987-08-17 ss. 1-17
1987, c. 50	An Act to amend the Courts of Justice Act 1988-09-01 s. 3 (par. 4) 1989-06-14 s. 3 (par. 2)
1987, c. 51	The Marine Products Processing Act 1987-07-22 ss. 1-55
1987, c. 52	An Act to amend the Territorial Division Act with respect to certain registration divisions 1989-07-04 ss. 1, 2
1987, c. 64	Mining Act 1988-07-06 ss. 273-277 1988-10-24 ss. 1-272, 278-383
1987, c. 65	An Act respecting prearranged funeral services and sepultures 1988-03-01 ss. 1-90

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1987, c. 71	An Act to amend the Cinema Act and the Act respecting the Société de développement des industries de la culture et des communications 1988-03-30 ss. 1-4, 15, 17, 34 (par. 1, 3, 4), 35-49, 52-61 1988-09-30 ss. 20-25, 27-33, 34 (par. 2) 1988-10-12 ss. 5-14, 16, 51 1989-03-01 ss. 18, 50
1987, c. 73	An Act respecting the Conseil de la conservation et de l'environnement 1988-04-27 ss. 1-28
1987, c. 80	An Act respecting the use of petroleum products 1991-07-11 ss. 1-82
1987, c. 86	An Act respecting farm financing 1988-07-13 ss. 6, 64, 95, 111, 159, 160 1988-08-11 ss. 1-5, 7-63, 65-94, 96-110, 112-158
1987, c. 94	An Act to amend the Highway Safety Code and other legislation 1988-06-01 ss. 38, 47, 63, 64, 66, 67, 70 (ss. 519.10, 519.13, 519.20, 519.24-519.34, 519.36, 519.37, 519.39-519.41, 519.43, 519.45, 519.48, 519.49, 519.51, 519.52, 519.55-519.62), 79, 82, 100 1988-07-01 ss. 10 (ss. 80.1, 80.2), 13, 17 (s. 94 (2 nd par., par. 1, 2)), 22, 23, 32 (s. 187.1), 36 (par. 1) 1988-12-14 ss. 58 (s. 388 (par. 2)), 106 1989-01-01 ss. 17 (s. 94 (1 st and 2 nd par., par. 3-5)), 104, 105 1989-02-06 s. 70 (ss. 519.9, 519.42) 1989-04-13 ss. 10 (ss. 80.3, 80.4), 32 (s. 187.2), 59, 70 (ss. 519.11, 519.12, 519.21, 519.23, 519.38, 519.44, 519.50, 519.53) 1989-06-01 ss. 34, 48, 70 (ss. 519.4-519.8, 519.15-519.19, 519.22, 519.35, 519.46, 519.47) 1990-06-01 s. 101
1987, c. 95	An Act respecting trust companies and savings companies 1988-05-18 s. 408 1988-06-09 ss. 1-312, 315-407, 409, 410 1989-07-01 ss. 313, 314
1987, c. 96	Code of Penal Procedure 1990-10-01 ss. 1-7, 17-54, 55 (1 st , 2 nd par.), 56-61, 62, 63 (offence reports), 64, 65, 66 (1 st , 2 nd par.), 67-70, 71 (par. 1, 2 except the words "statement of offence or", 3-7), 72-86, 88, 89, 90 (1 st par.), 92-128, 143, 150-155, 169 (1 st , 2 nd par.), 170-173, 174 (par. 1-4, 6-8), 175-179, 181-183, 184 (1 st par. (subpar. 1-3, 5-8)), 184 (2 nd par.), 185 (except the reference to subpar. 4 of s. 184), 186, 189-221, 222 (2 nd par.), 223-229, 231-243, 244 (except the second sentence of the 2 nd par.), 245, 246 (except the words "or under article 165"), 247-249, 250 (1 st par.), 251-256, 257 (1 st par.), 258-260, 265, 266 (except the words "or the proceeds of the sale thereof"), 267, 268 (except the words "or, even if he was not a party to the proceedings, the Attorney General"), 269, 270 (1 st par.), 271-290, 291 (except the words "and the Attorney General, even if he was not a party to the proceedings,"), 292, 293, 294 (the following words: "An appeal shall be brought before the Court of Appeal sitting at Montréal or at Québec according to where an appeal from a judgment in a civil matter would lie"), 295-315, 316 (1 st par.), 317-362, 364, 365, 367-386 and the schedule 1993-11-01 ss. 8-16, 55 (3 rd par.), 62, 63, 66 (3 rd par.), the words "statement of offence or" in 71 (par. 2), 87, 90 (2 nd par.), 91, 129-142, 144-146, 147 (1 st , 3 rd par.), 148, 149, 156-168, 169 (3 rd par.), 174 (par. 5), 180, 184 (1 st par. (subpar. 4)), 185 (reference to subpar. 4 of s. 184), 187 (1 st par.), 188, 222 (1 st , 3 rd par.), 230, 261, 262 (1 st par.), 263, 264, 266 (the words "or the proceeds of the

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1987, c. 96	Code of Penal Procedure – <i>Cont'd</i> sale thereof” in par. 6), 268 (the words “or, even if he was not a party to the proceedings, the Attorney General”), 291 (the words “and the Attorney General, even if he was not a party to the proceedings,”), 363, 366 1996-07-15 ss. 187 (2 nd par.), 244 (2 nd par. (2 nd sentence)), 250 (2 nd par.), 257 (2 nd par.), 262 (2 nd par.), 270 (2 nd par.), 294 (the words “or, also, where the judgment was rendered in the judicial district contemplated in the second paragraph of article 187, according to where the appeal from the judgment would lie if it had been rendered in the district where proceedings were instituted”), 316 (2 nd par.)
1987, c. 97	An Act respecting truck transportation 1988-01-13 ss. 1-9, 11-13, 16-50, 52-62, 64-100, 102-130 1988-06-30 ss. 10, 14, 15, 51, 63 1989-02-01 s. 101
1987, c. 103	An Act respecting horse racing 1988-03-31 ss. 1-144
1987, c. 141	An Act respecting Les Clairvoyants, Compagnie Mutuelle d’Assurance de Dommages 1988-04-15 ss. 1-14
1988, c. 3	An Act to amend the Act respecting farm-loan insurance and forestry-loan insurance 1988-08-11 ss. 1-14
1988, c. 6	An Act respecting the Conseil de la famille 1988-09-28 ss. 1-30
1988, c. 8	An Act respecting the Régie des télécommunications 1988-11-09 ss. 1-99
1988, c. 9	An Act to amend the Mining Act 1988-07-06 s. 48 1988-10-24 ss. 1-47, 49-66
1988, c. 14	Roadside Advertising Act 1989-09-15 ss. 1-38
1988, c. 19	An Act respecting municipal territorial organization 1996-09-01 s. 235
1988, c. 21	An Act to amend the Courts of Justice Act and other legislation to establish the Court of Québec 1988-08-17 s. 74 (par. 2) 1988-08-31 ss. 1-16, 19-73, 74 (par. 1), 75-166
1988, c. 24	An Act to again amend the Act respecting the conservation and development of wildlife with regard to wildlife habitats 1992-08-06 ss. 3, 4 1993-07-29 ss. 1, 2, 5-8
1988, c. 32	An Act respecting the Société de promotion économique du Québec métropolitain and amending the Act respecting the Société Inter-Port de Québec 1988-08-31 ss. 1-45

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1988, c. 33	An Act to amend the Act respecting the Communauté urbaine de Québec and other legislation concerning industrial promotion and development 1989-11-01 ss. 3, 5
1988, c. 36	An Act to amend the Hydro-Québec Act 1988-06-30 ss. 1-6
1988, c. 39	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act 2008-06-25 s. 9
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1988, c. 61	An Act to amend the Act respecting occupational health and safety 1989-03-22 ss. 1, 2 (ss. 62.2-62.21), 3-6 1989-10-01 s. 2 (s. 62.1)
1988, c. 64	Savings and Credit Unions Act 1989-03-15 ss. 1-344, 346-447, 448 (1 st par.), 449-513, 516-572, 574-593 1990-01-01 ss. 514, 515
1988, c. 65	An Act to amend the Jurors Act 1989-06-15 ss. 1-10
1988, c. 67	An Act to amend the Transport Act 1989-02-08 ss. 1-6, 8-10 1990-06-01 s. 7
1988, c. 69	An Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters 1989-12-01 ss. 8, 10, 29, 43-45, 48, 54
1988, c. 74	An Act respecting certain aspects of the status of municipal judges 1989-05-17 s. 3 (s. 609)
1988, c. 75	An Act respecting police organization and amending the Police Act and various legislation 1989-04-26 ss. 1-13, 20, 27-34, 37-46, 91-100, 104, 135-141, 143, 144, 203, 204, 272 1990-06-27 s. 35 1990-08-31 ss. 14-19, 21-26, 236, 244-254 1990-09-01 ss. 36, 47-88, 108-134, 169-201, 205-210, 212-222, 224-235, 237-240, 242, 243, 255-271, Schedule I, Schedule II 2000-03-29 s. 202
1988, c. 84	Education Act 1997-08-13 ss. 111, 112, 205, 207, 516-521, 523, 524, 526, 527, 530-535, 537-540 1998-01-01 ss. 262, 263, 402
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1989, c. 38	Supplemental Pension Plans Act 1990-09-01 ss. 89, 107-110, 244 (1 st par. (subpar. 7)), 264 (1 st par. (subpar. 3))
1989, c. 47	An Act to amend the Automobile Insurance Act 1990-01-01 ss. 1-10, 11 (except for the words “and the amount of his indemnity” in the 2 nd par. of s. 179.3), 12-15
1989, c. 48	An Act respecting market intermediaries 1989-07-12 ss. 30, 39, 115-135, 184-203, 210-212, 215-221, 254-256, 259-262 1989-09-20 s. 204 1989-10-01 ss. 91-114 1989-11-01 ss. 58-90, 136-160 1991-05-01 ss. 1 (def. of “market intermediary in insurance business”, “market intermediary in damage insurance” and “market intermediary in insurance of persons”), 2 (1 st par.), 14 (1 st par.) 1991-09-01 ss. 1 (definitions not in force), 2 (2 nd par.), 3-13, 14 (2 nd , 3 rd , 4 th par.), 15-25, 27, 28, 29 (except second sentence of 1 st par.), 31-38, 40-48, 161-183, 205-209, 213, 214, 222-253, 257, 258
1989, c. 51	An Act to amend the Charter of human rights and freedoms concerning the commission and establishing the Tribunal des droits de la personne 1990-06-27 ss. 14, 15 1990-09-01 ss. 16 (ss. 100-102), 22 1990-12-10 ss. 1-13, 16 (ss. 103-133), 17-21
1989, c. 52	An Act respecting municipal courts and amending various legislation 1991-04-01 ss. 1-66, 68-205, 207-218, Schedule I (par. 1-59, 62-130)
1989, c. 54	An Act respecting the Public Curator and amending the Civil Code and other legislative provisions 1990-04-15 ss. 1-154, 156-207
1989, c. 55	An Act to amend the Civil Code of Québec and other legislation in order to favour economic equality between spouses 1989-07-01 ss. 1-47
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1990, c. 13	An Act respecting the marketing of agricultural, food and fish products and amending various legislation 1990-09-12 ss. 1-229
1990, c. 29	An Act respecting adoption and amending the Civil Code of Québec, the Code of Civil Procedure and the Youth Protection Act 1990-09-24 ss. 1-16
1990, c. 32	An Act to amend various legislative provisions respecting the pension plans of the public and parapublic sectors 1990-09-01 s. 46 (par. 2)
1990, c. 38	An Act to amend the Act respecting the Ministère des Transports 1991-04-01 ss. 1-3
1990, c. 41	An Act respecting the Conseil métropolitain de transport en commun and amending various legislation 1994-07-20 ss. 72, 82, 86-97, 99
1990, c. 54	An Act to amend the Act respecting the Barreau du Québec 1991-09-30 ss. 2, 78, 81 1994-01-06 s. 43
1990, c. 60	An Act to amend the Retail Sales Tax Act and other fiscal legislation 1991-01-01 ss. 1-63
1990, c. 64	An Act respecting the Ministère des Forêts 1991-01-30 ss. 1-43
1990, c. 71	An Act to repeal the Act respecting the Agence québécoise de valorisation industrielle de la recherche 1991-04-01 ss. 1-6
1990, c. 75	An Act to amend the Pharmacy Act 1998-07-01 ss. 1-10
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions 1991-02-01 ss. 2 (par. 1, 2, 4-7), 15-17, 20-23, 25, 48, 49, 62, 67, 92, 94, 96-111, 113-128, 130-138, 141-147, 149, 150, 158, 161, 163, 164, 167-171, 172 (ss. 473, 473.1), 173-186, 188, 189, 191-195, 203, 205, 207, 211, 212, 218, 224, 232, 235, 238, 240, 254 1991-11-13 ss. 209, 213 1991-11-14 ss. 3-6, 8-11, 13, 14, 18, 19, 24, 26-29, 31-34, 36, 37 (par. 2), 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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1991, c. 15	An Act to amend the Fuel Tax Act – <i>Cont'd</i> 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
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. a and par. b and e 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. a, b and e 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1991, c. 37	Real Estate Brokerage Act – <i>Cont'd</i> 1993-05-17 ss. 178-181 1993-12-15 s. 184 1994-01-15 ss. 1-63, 67, 70-73, 81-87, 93, 97-100, 107-141, 156, 157, 163, 164, 167-175, 182, 183, 185 1994-08-01 s. 79
1991, c. 42	An Act respecting health services and social services and amending various legislation 1992-06-17 ss. 478 (assistance to victims of violence), 479, 480, 481, 482, 484 1992-07-01 s. 148 (2 nd , 3 rd , 4 th par.) 1992-08-01 ss. 571, 572, 583 1992-09-30 ss. 559, 560, 569, 574 (par. 1), 577 (par. 1), 581 (par. 1, 2, 3), 592 1992-10-01 ss. 1-108, 110-118, 148 (1 st par.), 160-164, 166-172, 173 (par. 2-5), 174-192, 194-213, 214 (except subpar. <i>d</i> 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. <i>d</i> 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1991, c. 72	An Act to amend the Act respecting the Ministère des Approvisionnements et Services and other legislation 1992-04-01 ss. 4 (par. 2 to the extent that it concerns the mail and messenger services fund) (par. 3 relating to the supplies and services fund to the extent that it concerns goods supplied by the General Purchasing Director), 15 1992-04-01 ss. 4 (par. 1, 3 with respect to the provisions not affected by O.C. 305-92), 16 1993-08-18 ss. 1 (ss. 7.2-7.5), 18
1991, c. 73	An Act to amend the Financial Administration Act and other legislation 1993-08-18 ss. 1-13
1991, c. 74	An Act to amend the Building Act and other legislation 1995-09-01 ss. 68 (par. 5) (in any respect other than the qualification of contractors and owner-builders), 70 (par. 2) (in any respect other than the qualification of contractors and owner-builders) 1997-01-15 ss. 72 (par. 2), 73 (par. 2) 2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 6, 8, 9 (to the extent that it enacts section 11.1 of the Building Act (R.S.Q., chapter B-1.1) in all respects other than the qualification of contractors and owner-builders), 10-12, 14, 15, 52-55, 56 (to the extent that it enacts sections 128.1, 128.4 (with regard to the revocation of the recognition of a person referred to in section 16 of the Act), 128.5 and 128.6 of the Building Act), 60, 61, 93 (par. 1, 2), 97, 98, 100 (in all respects other than the qualification of contractors and owner-builders), 116 (to the extent that it replaces section 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies and to the extent that it replaces section 283 of the Building Act in all respects) and section 169 to the extent that it refers to sections 20, 26, 27, 33, 34, 113, 114, 116, 119, 123-128, 132-134, 139 of the Building Act 2002-10-01 ss. 16, 17, 20-23, 24 (to the extent that it refers to ss. 37-37.4, 38.1 and 39 of the Building Act (R.S.Q., chapter B-1.1)), 50, 51, 56 (to the extent that it enacts ss. 128.3, 128.4 (with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act) 2003-01-01 s. 13 (with regard to electrical installations to which Chapter V of the Construction Code approved by Order in Council 961-2002 dated 21 August 2002 applies) 2004-10-21 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies) 2005-02-17 s. 24 (to the extent that it refers to s. 38 of the Building Act (R.S.Q., chapter B-1.1)) 2006-01-01 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies) 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1991, c. 84	An Act to amend the Charter of the city of Québec 1994-04-15 ss. 39-41, 43, 45 (s. 601 <i>b</i> (1 st par.)), 47
1991, c. 85	An Act to amend the charter of the city of Longueuil 1993-05-31 ss. 1-3
1991, c. 87	An Act respecting the city of Saint-Hubert 1993-05-01 s. 48
1991, c. 106	An Act respecting Aéroports de Montréal 1992-08-29 ss. 1-7
1992, c. 5	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1992-05-19 ss. 1-12
1992, c. 11	An Act to amend the Act respecting industrial accidents and occupational diseases, the Act respecting occupational health and safety and the Health Insurance Act 1992-09-23 ss. 29, 30, 44 (par. 3), 45, 83 1992-10-01 ss. 4, 8 (par. 1, 3), 32 (par. 1), 40, 43, 44 (par. 1), 48, 65-69, 71 (s. 176.7.1), 72-74, 75 (ss. 176.16, 176.16.1 (1 st par.)), 76, 84, 86 1992-10-28 ss. 49-64, 88, 89 1992-11-01 ss. 1-3, 5-7, 10-28, 31, 32 (par. 2), 33-39, 41, 42, 44 (par. 2), 46, 47, 70, 71 (ss. 176.7.2, 176.7.3, 176.7.4), 75 (s. 176.16.1 (2 nd par.)), 77, 78, 80-82, 85, 87
1992, c. 17	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1992-06-30 ss. 1-20
1992, c. 18	An Act to amend the Financial Administration Act and the Act respecting municipal debts and loans 1992-08-19 ss. 1-6
1992, c. 20	An Act to amend the Courts of Justice Act and to make various provisions respecting the establishment of the judicial district of Laval 1992-08-31 ss. 1-11
1992, c. 21	An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation 1992-09-30 ss. 104, 381 1992-10-01 ss. 2-9, 17-20, 22-40, 46-52, 56, 59-61, 68 (ss. 619.2-619.4, 619.8-619.15, 619.18-619.46, 619.48-619.68), 69-77, 79-81, 83-100, 101 (par. 1, 2, 4), 102, 103, 106-110, 114, 116-299, 300 (par. 1, 2), 311 (par. 1), 320 (par. 2), 322, 327 (par. 1), 328, 329 (par. 2), 330, 333-364, 370-375 1993-04-28 s. 68 (s. 619.27 (2 nd par.)); date of application 1993-04-28 ss. 78, 82, 300 (par. 3, 4), 301-310, 311 (par. 2), 312-319, 320 (par. 1), 321, 323-326, 327 (par. 2), 329 (par. 1), 331, 332 1993-05-01 s. 68 (s. 619.13 (1 st par.)) 1993-07-01 ss. 268-273 1993-09-01 s. 113
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1992, c. 32	An Act respecting the Société de financement agricole and amending other legislative provisions 1993-06-17 ss. 1-52
1992, c. 44	An Act respecting the Société québécoise de développement de la main-d'œuvre 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1993, c. 17	An Act respecting the protection of personal information in the private sector 1994-01-01 ss. 1-4, 10-21, 22 (1 st par. (subpar. 1, 3), 2 nd par.), 23 (1 st par.), 27-114 1994-07-01 ss. 5-9, 22 (1 st par. (subpar. 2)), 23 (2 nd par.), 24-26
1993, c. 18	An Act to amend the Animal Health Protection Act 2004-12-08 ss. 6-8
1993, c. 21	An Act to amend the Agricultural Products, Marine Products and Food Act and to repeal the Act respecting the bread trade 1993-11-10 ss. 2, 4
1993, c. 22	An Act to amend the Tourist Establishments Act and to repeal certain legislative provisions 1993-11-10 ss. 1-7
1993, c. 23	An Act to amend the Financial Administration Act, the Act respecting the Ministère des Approvisionnements et Services and other legislative provisions 1993-08-18 ss. 1-9
1993, c. 25	An Act to amend the General and Vocational Colleges Act and other legislative provisions 1993-07-14 s. 11 (s. 18 (3 rd par. (subpar. e))) 1993-08-31 s. 11 (s. 18 (4 th par.))
1993, c. 26	An Act respecting the Commission d'évaluation de l'enseignement collégial and amending certain legislative provisions 1993-07-14 ss. 1-30, 31 (par. 2, 3, 4), 32-48 1993-08-31 s. 31 (par. 1)
1993, c. 29	An Act to amend the Act respecting Attorney General's prosecutors 1993-08-11 s. 3
1993, c. 30	An Act to amend the Code of Civil Procedure and the Charter of human rights and freedoms 1994-01-01 ss. 2-4, 6-8, 10-16, 18
1993, c. 34	An Act respecting the Société du Centre des congrès de Québec 1994-05-30 s. 32
1993, c. 37	An Act respecting the conditions of employment in the public sector and the municipal sector 1993-09-15 ss. 1-19, 26, 27, 29-39, 43-55, 57 1993-10-01 ss. 20-25, 28, 40-42, 56
1993, c. 38	An Act to amend the Professional Code and the Nurses Act 1993-09-15 ss. 2 (par. 20), 3 (par. 2), 5 (par. 1), 7
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions 1993-07-14 ss. 1-22, 23 (par. 1, 2, 4, 5, 6), 24, 25 (par. 1, 2, 3, 7), 26-40, 48-55, 56 (ss. 52.1-52.11, 52.13-52.15), 57-75, 77-97, 100 (1 st par.), 101, 102, 104-107, 109-111, 114-117 1993-10-27 ss. 23 (par. 3), 25 (par. 4, 5, 6), 41-47, 76, 98, 99, 100 (2 nd par.), 103, 108
1993, c. 40	An Act to amend the Charter of the French language 1993-12-22 ss. 1-69

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1993, c. 42	An Act to amend the Highway Safety Code 1993-09-01 ss. 1-28, 30-32 1993-11-01 s. 29
1993, c. 45	An Act to amend the Supplemental Pension Plans Act 1998-02-25 s. 1
1993, c. 48	An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons 1993-12-15 ss. 58-60, 63-65, 97-99, 537-539 1994-01-01 ss. 1-57, 61, 62, 66-96, 100-519, 521-526, 528-536 1994-07-01 ss. 520, 527
1993, c. 49	An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1994-01-01 ss. 1-5, 7-12 1994-04-27 s. 6
1993, c. 55	An Act to amend the Forest Act and to repeal various legislative provisions 1994-05-04 s. 30 (par. 1) 1994-09-07 ss. 27, 30 (par. 2)
1993, c. 58	An Act to amend the Act respecting health services and social services 1995-04-01 s. 1 (ss. 530.40, 530.41) 1995-05-01 s. 1 (ss. 530.1-530.10, 530.16, 530.18, 530.20-530.24, 530.27-530.29, 530.31-530.39, 530.42)
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1994-01-01 ss. 11 (par. 1), 89, 90 1994-07-01 ss. 1 (par. 3, 5, 7), 19, 21-33, 35, 40, 43-47, 57 (par. 1, 2) 1995-01-01 ss. 1 (par. 4, 6, 8, 9), 4 (par. 1, 2, 4), 6, 11 (par. 3), 13-18, 20, 34, 36-39, 41, 42, 51, 52, 53 (par. 1) [except for the amendment concerning the second paragraph of the section it amends], 53 (par. 2), 54, 55, 58, 61, 62, 79 1999-01-20 ss. 11 (par. 2), 48, 49, 50, 53 (par. 1, for the amendment concerning the second paragraph of the section it amends), 53 (par. 3), 59, 60
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1994-10-31 ss. 2, 3 (par. 2), 4, 6, 10, 11 (par. 4, 10) 1996-10-01 ss. 11 (par. 1), 12 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions – <i>Cont'd</i> 1998-07-01 s. 436 (s. 37.1 of the Pharmacy Act (R.S.Q., chapter P-10)) 2002-03-27 ss. 343 (where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 345 (where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act)
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions 1996-06-01 s. 21
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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)
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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

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>
1996-09-01	ss. 17, 19 (1 st par.), 20, 21, 43 (2 nd par.) (*The provisions of 1996, c. 32 that came into force on 1996-08-01 and that have effect only in respect of the persons referred to in s. 15 (par. 1-3) have effect, from 1997-01-01, in respect of every person eligible for the basic prescription drug insurance plan.)
1997-01-01	ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1 st par. except the words “in Québec”), 9, 11 (1 st , 3 rd par.) (4 th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1 st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 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

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 – Cont'd 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
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]

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1996, c. 61	<p>An Act respecting the Régie de l'énergie – <i>Cont'd</i></p> <p>1998-05-02 ss. 121, 123, 125, 133, 1st 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 1st par. of s. 25, subpar. 1 of 1st 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 2nd par. of s. 116</p> <p>1998-08-11 s. 114 (par. 7) and, as it does not apply to natural gas, s. 114 (par. 6)</p> <p>1998-11-01 ss. 31 (1st par. (subpar. 3)), 72, 76, 119, 120, 124 and, as they apply to steam, ss. 55-58 and, as they do not apply to natural gas, ss. 32 (par. 2), 73, 74, 80, 114 (par. 1-3, 5) and, as they do not apply to natural gas and petroleum products, s. 116 (1st par., 2nd par. (subpar. 2))</p>
1996, c. 68	<p>An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments</p> <p>1997-05-01 ss. 1-4</p>
1996, c. 69	<p>An Act to amend the Savings and Credit Unions Act</p> <p>1997-02-15* ss. 1-3, 7-13, 14 (par. 1), 15, 16 (par. 1), 17 (par. 1, 3), 18, 19, 20 (par. 1), 21-165, 167-182, 184 (*Subject to the following provisions which come into force 1997-02-15:</p> <p style="margin-left: 40px;">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.

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1996, c. 69	<p>An Act to amend the Savings and Credit Unions Act – <i>Cont'd</i></p> <p>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> <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. 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>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors 1998-10-21 ss. 10 (par. 4), 11 (par. 1, the words “and a list of the addresses for which no electors’ names are entered”), 13 (where it enacts s. 198.1 of the Election Act (R.S.Q., chapter E-3.3)) 1999-09-22 ss. 5, 8 (except for the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1 enacted by section 8)
1997, c. 16	An Act respecting the Saguenay — St. Lawrence Marine Park 1998-06-12 ss. 1-26
1997, c. 20	An Act to amend the Act to foster the development of manpower training and other legislative provisions 1998-04-01 s. 8 (s. 23.1 of R.S.Q., chapter D-7.1) 1998-02-04 ss. 13, 15 1998-04-01 s. 16
1997, c. 23	An Act to amend the Act respecting the Conseil consultatif du travail et de la main-d’œuvre 1997-11-26 ss. 1, 2
1997, c. 24	An Act to amend the Charter of the French language 1997-09-01 ss. 1, 2, 7-21, 23-26 1998-01-01 ss. 3-6, 22
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))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice – <i>Cont'd</i> 1998-04-01 ss. 1-10, 14-105, 111 (par. 1), 121 (par. 1), 124-184, 186-211, 216-337, 340-360, 362, 364-404, 410-565, 567 (par. 3), 568, 576 (par. 1), 577 (par. 1, 3, 4), 578-759, 761-824, 826-832, 833 (except the provisions of the second paragraph respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions), 835-844, 845 (1 st par.), 846, 847, 848-850 (as regards the persons governed by s. 841), 851, 852, 855-864 1998-04-01 ss. 11, 12, 13, 865, 867, 876 (par. 4)
1997, c. 44	An Act respecting the Commission de développement de la métropole 1997-06-20 s. 103
1997, c. 47	An Act to amend the Education Act, the Act respecting school elections and other legislative provisions 1997-08-13 ss. 2, 3, 16, 17, 25, 29-50, 52, 54-59, 61-63, 67-71 1998-07-01 ss. 1, 4-15, 18-24, 26, 27, 28 (subject to s. 68), 51, 53, 60, 64-66
1997, c. 49	An Act to amend the Act respecting the Société de l'assurance automobile du Québec and other legislative provisions 1998-07-02 ss. 4-7, 9
1997, c. 50	An Act to amend various legislative provisions of the pension plans in the public and parapublic sectors 1997-03-22 ss. 52, 53 (effective date)
1997, c. 53	An Act to amend various legislative provisions concerning municipal affairs 1998-07-01 ss. 7 (par. 3), 18 (par. 3), 24 (par. 2), 29 (par. 2), 33 (par. 2), 36 (par. 3), 42 (par. 2), 47 (par. 2), 52 (par. 4)
1997, c. 54	An Act to amend the Act respecting lotteries, publicity contests and amusement machines 1997-09-24 ss. 1-9
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1997, c. 64	An Act to amend the Act respecting the use of petroleum products and other legislative provisions 1999-02-24 ss. 1, 2 (enact. ss. 5, 7, 8 (2 nd par.), 14 (2 nd par.), 22 (subpar. 3), 23, 25 (subpar. 2, 5), 27 (3 rd par.), 37, 39, 41, 50, 51, 54, 59), 14 (enact. ss. 96, 97, 114, 115, 116), 15, 17, 18, 25 (3 rd par.) 1999-04-30 ss. 2 (enact. ss. 1-4, 6, 8 (1 st par.), 9-13, 14 (1 st par.), 15-21, 22 (subpar. 2 of 1 st par., 2 nd par.), 24, 25 (subpar. 1, 4 of 1 st par., 2 nd par.), 26, 27 (1 st , 2 nd , 4 th par.), 28-30, 32-38, 40, 42-49, 52, 53, 55-58, 60-66), 3-13, 14 (enact. ss. 98-113), 16, 19-24, 25 (1 st , 2 nd par.) 1999-07-01 s. 2 (enact. ss. 22 (subpar. 1), 25 (subpar. 3), 31)
1997, c. 75	An Act respecting the protection of persons whose mental state presents a danger to themselves or to others 1998-06-01 ss. 1-60
1997, c. 77	An Act to amend the Public Health Protection Act 1998-02-15 ss. 3-7
1997, c. 78	An Act to amend the Act to ensure safety in guided land transport 2000-01-01 ss. 1, 2, 4, 7, 15-18 2000-05-01 ss. 3, 5, 6, 8-12, 13 (par. 2), 14 (par. 1), 19
1997, c. 80	An Act to amend the Public Curator Act and other legislative provisions relating to property under the provisional administration of the Public Curator 1998-12-16 ss. 36, 37 1999-06-01 s. 31 1999-07-01 ss. 1-27, 29, 30, 33-35, 39-43, 45-61, 62 except as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26), 63-78, 81 2000-10-01 s. 62 as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26)
1997, c. 83	An Act to abolish certain bodies 1998-03-18 ss. 25, 31, 32, 33, 38 (par. 1), 41, 42, 43, 44, 49 (par. 3), 50 (par. 3), 56 (par. 3) 2002-10-01 ss. 29, 30
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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 2010-01-21 ss. 1 (par. 1), 2, 3 (par. 2-4), 71-74, 75 (par. 1, 2), 76-81, 82 (to the extent that it enacts ss. 169.1 and 169.2 (par. 3)), 83-101, 102 (par. 1), 103 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine), 104, 113 (par. 1), 115, 117 (par. 1), 123, 127 (par. 2), 128 (par. 2, 10, 11, 12 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine)), 131, 132, 154-157
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1998, c. 33	Tobacco Act 1998-10-01 ss. 67, 71 1998-11-01 ss. 32-40, 55-57
1998, c. 36	An Act respecting income support, employment assistance and social solidarity 1998-08-05 s. 203 1999-10-01 ss. 1-19, 20 (1 st par.), 21-26, 27 (1 st , 2 nd par.), 28-31, 33-55, 58, 67, 68 (except 2 nd par. (subpar. 4, what follows the word “work”)), 69-74, 75 (except 2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 76-78, 79 (except 1 st par., last sentence), 80-95, 96 (1 st , 3 rd par.), 97-155, 156 (par. 1-6, 8-23, 25-30), 158 (1 st par. (subpar. 1-13), 2 nd par.), 159-175, 178-186, 189-202, 204, 206, 209-212, 216, 217, 219-226, 228 (except for the provisions of the first paragraph concerning the report on the implementation of the provisions pertaining to the payment of part of the benefit relating to lodging to the lessor), 229 2000-01-01 ss. 68 (2 nd par. (subpar. 4, what follows the word “work”)), 75 (2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 79 (1 st par., last sentence), 96 (2 nd par.), 158 (1 st par. (subpar. 14)) 2000-11-01 ss. 56, 57, 156 (par. 31)
1998, c. 37	An Act respecting the distribution of financial products and services 1998-08-26 ss. 158-184, 194, 229, 231, 244-248, 251-255, 256 (1 st , 2 nd par.), 257, 284-287, 288 (1 st par.), 296 (2 nd par.), 297 (2 nd par.), 299, 302-311, 312 (1 st par.), 323-326, 504-506, 510, 568, 572, 577, 579, 581 1999-02-24 ss. 1-11, 13 (2 nd par.), 58, 59, 61-65, 70, 72, 185, 189, 190, 193, 195, 196, 200-217, 223-228, 232, 233 (1 st par.), 258-273, 274 (3 rd par.), 279-283, 312 (2 nd par.), 313, 314, 315 (2 nd par.), 316, 319, 321, 322, 327, 328, 331-333, 351, 352, 355-358, 364, 365, 366, 370, 408 (2 nd par.), 411-414, 416, 423, 424, 426, 440, 443, 503, 543, 573 (2 nd par.) 1999-07-19 ss. 45, 57, 66, 67, 73-79, 82 (1 st par.), 104 (1 st par.), 128, 130-134, 144 (1 st par.), 146-157, 197, 218-222, 234-239, 249, 250, 274 (2 nd par. (subpar. 1)), 395-407, 418, 427, 428, 445, 447, 449, 450, 451 (1 st par.), 452, 458, 459, 484, 485, 487, 502, 517-521, 534-542, 544-546, 549 (1 st par.), 550-553, 566, 569, 570, 571, 574, 576 1999-10-01 ss. 12, 13 (1 st par.), 14-16, 18-25, 27, 29, 30, 33-39, 41-44, 46-56, 60, 68, 69, 71, 80, 81, 82 (2 nd par.), 83-103, 104 (2 nd , 3 rd par.), 105-127, 129, 135-143, 144 (2 nd , 3 rd par.), 145, 186-188, 191, 192, 198, 199, 230, 233 (2 nd par.), 240-243, 256 (3 rd par.), 274 (1 st par., 2 nd par. (subpar. 2)), 275-278, 288 (2 nd par.) 289-295, 296 (1 st par.), 297 (1 st par.), 298, 300, 301, 315 (1 st par.), 317, 318, 320, 329, 330, 334-350, 353, 354, 359-363, 367-369, 371-394, 408 (1 st par.), 409, 410, 415, 417, 419-422, 425, 429-439, 441, 442, 444, 446, 448, 451 (2 nd par.), 453-457, 460-483, 486, 488-501, 507-509, 511-516, 522-533, 547, 548, 549 (2 nd , 3 rd par.), 554, 557-565, 567, 573 (1 st par.), 575, 578, 580, 582 1999-10-01 ss. 555, 556 2003-01-01 ss. 17, 26, 31, 32
1998, c. 38	An Act to establish the Grande bibliothèque du Québec 1998-08-05 ss. 1-3, 4 (1 st par. (subpar. 1, 3), 2 nd par.), 5-22, 24-33 1999-05-05 ss. 4 (1 st par. (subpar. 2)), 23
1998, c. 39	An Act to amend the Act respecting health services and social services and amending various legislative provisions 1999-04-01 ss. 171, 207, 208 1999-03-31 ss. 139, 141-149, 202 2001-04-01 ss. 63 (par. 2), 94-97, 160

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1998, c. 40	An Act respecting owners and operators of heavy vehicles 1998-07-21 ss. 1-4, 6-14, 19, 20, 22-46, 48, 49, 51, 54, 55 (par. 1), 55 (par. 2, as regards the definition of “tool vehicle”), 58, 59, 62, 65, 66, 69, 71-76, 78, 79, 94, 117, 120-123, 125, 126, 128 (par. 1), 144 (par. 7, 8, 12), 146-148, 150 (par. 1, 2), 154-162, 171, 172, 174-182 1998-11-27 s. 144 (par. 9, 10) 1998-12-24 ss. 130, 131, 132 1999-02-24 ss. 15 (1 st , 3 rd par.), 16 (1 st par.), 17, 18 1999-04-01 ss. 5, 21, 50, 55 (par. 2 (as regards the definition of “heavy vehicle”)), 56, 57, 60, 61, 63, 67, 70, 77, 80, 82, 84, 85, 86, 88-93, 95, 96, 98, 103, 107, 108, 109 (par. 1 (except as regards the deletion of ss. 413 and 471), par. 3)), 111, 114, 124 (par. 2, 3), 127, 128 (par. 2), 129, 133-140, 149, 151, 163-170, 173 1999-04-29 s. 112 1999-07-01 ss. 15 (2 nd par.), 16 (2 nd par.), 47 1999-06-02 ss. 83, 144 (par. 1-6, 11, 13-18, 20, 21, 23) 1999-07-01 ss. 52, 53, 64, 68, 81, 99-102, 104-106, 109 (par. 2), 118, 119, 124 (par. 1), 141-143, 144 (par. 19, 22, 24), 145, 150 (par. 3), 152, 153 1999-11-01 ss. 115, 116 2000-12-14 ss. 109 (par. 1 (as regards the striking out of section 471)), 110, 113
1998, c. 41	An Act respecting Héma-Québec and the haemovigilance committee 1998-07-08 ss. 1, 2, 4-54, 56-75 1998-09-28 ss. 3, 55
1998, c. 42	An Act respecting Institut national de santé publique du Québec 1998-10-08 ss. 1-3, 4 (1 st par. (subpar. 5), 2 nd par.), 5-48 1999-09-12 s. 4 (1 st par. (subpar. 2, 3, 4)) 2000-04-01 s. 4 (1 st par. (subpar. 1))
1998, c. 44	An Act respecting the Institut de la statistique du Québec 1998-10-14 ss. 1, 14-19, 21-24, 63 1999-04-01 ss. 2-13, 20, 25-62
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry 1998-09-08 ss. 1, 3, 25, 41, 42 (par. 1), 43-50, 58, 60-63, 68-70, 81, 82, 84-86, 88-100, 110-113, 120, 122 (par. 1) [which enacts s. 123 (par. 8.4) of the Act respecting labour relations, vocational training and manpower management in the construction industry], 122 (par. 2), 125-135 2000-11-07 ss. 4-7, 9, 30-32, 37 2002-10-01 ss. 8, 10-13 2002-11-20 ss. 71, 73, 75, 76, 78, 80
1998, c. 47	An Act respecting certain facilities of Ville de Montréal 1998-09-25 ss. 1-42
1998, c. 51	An Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters 1999-05-13 ss. 1-25, 27, 29 2000-01-01 s. 26
1998, c. 52	An Act to amend the Election Act, the Referendum Act and other legislative provisions 1999-09-22 ss. 46, 47, 55, 56, 81, 94 (par. 3, 4)
1999, c. 11	An Act respecting Financement-Québec 1999-10-01 ss. 1-68

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1999, c. 13	An Act to amend various legislative provisions relating to building and the construction industry 1999-09-08 ss. 1, 8, 10, 13
1999, c. 14	An Act to amend various legislative provisions concerning de facto spouses 1999-07-01 ss. 18, 19 (on the date of the coming into force of ss. 35 and 65 of 1997, c. 73, under the provisions of s. 98 (par. 2) of that Act) 1999-10-01 ss. 34 (on the date of the coming into force of the provisions of s. 19 of 1998, c. 36 (subpar. 3 of 1 st par.)), 35 (on the date of the coming into force of the provisions of s. 28 of 1998, c. 36 (subpar. 4 of 1 st par.))
1999, c. 16	An Act respecting Immobilière SHQ 1999-12-15 ss. 1-38
1999, c. 26	An Act respecting the Société nationale du cheval de course 1999-09-01 ss. 1-20
1999, c. 30	An Act to amend certain legislative provisions respecting the Public Curator 2000-04-01 ss. 7-15, 17, 18, 19 (par. 1, 3, 4), 20, 24
1999, c. 32	An Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec 1999-08-04 ss. 1, 2 (1 st par., 2 nd par. (subpar. 2)), 3-15, 18-30, 33 2001-09-13 ss. 2 (2 nd par. (par. 1)), 16, 17, 31, 32
1999, c. 34	An Act respecting the Corporation d'hébergement du Québec 1999-12-01 ss. 1-26, 28-40, 42-55, 56 (par. 1), 57-61, 63-77 2000-01-05 ss. 27, 62 2000-04-01 ss. 41, 56 (par. 2)
1999, c. 36	An Act respecting the Société de la faune et des parcs du Québec 1999-09-08 ss. 1-3, 5-23, 33, 35, 36, 169, 170 1999-12-01 ss. 4, 24-32, 34, 37-168
1999, c. 37	An Act to amend the Act respecting prescription drug insurance 1999-09-01 ss. 1, 4-8
1999, c. 38	An Act respecting the transport of bulk material under municipal contracts 2000-09-20 ss. 1-3
1999, c. 41	An Act respecting the Société de développement de la Zone de commerce international de Montréal à Mirabel 2000-03-30 ss. 1-50
1999, c. 45	An Act to amend the Act respecting health services and social services as regards access to users' records 2000-01-01 ss. 1-5
1999, c. 46	An Act to amend the Code of Civil Procedure 2000-02-01 ss. 1-19
1999, c. 47	An Act to amend the Civil Code as regards names and the register of civil status 2002-05-01 s. 8

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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 2008-04-01 ss. 10, 26 (par. 2)
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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))
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. 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 2008-06-25 s. 14 (par. 2)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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))
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.

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 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. g, h)) 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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2001, c. 29	An Act to amend the Highway Safety Code as regards alcohol-impaired driving 2002-04-21 ss. 3, 4, 21 2002-10-27 ss. 12, 13, 15
2001, c. 32	An Act to establish a legal framework for information technology 2001-10-17 s. 104 2001-11-01 ss. 1-103
2001, c. 35	An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions 2004-07-15 s. 35 2004-12-08 s. 30 2005-05-11 s. 29 (par. 2)
2001, c. 36	An Act constituting Capital régional et coopératif Desjardins 2001-07-01 s. 32 (s. 689 of the Act respecting financial services cooperatives (2000, c. 29))
2001, c. 38	An Act to amend the Securities Act 2003-06-27 ss. 8-11, 15-17, 18 (par. 2), 19, 20, 24-33, 35-52, 54, 59, 60, 82, 100 2005-06-01 s. 22
2001, c. 43	An Act respecting the Health and Social Services Ombudsman and amending various legislative provisions 2002-04-01 ss. 7-9, 12-28, 38, 39, 41 (ss. 33, 35-40, 44-50, 52-61, 66, 68-72, 76.8-76.14 of the Act respecting health services and social services (R.S.Q., chapter S-4.2))
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 22	An Act to amend the Act respecting administrative justice and other legislative provisions 2002-10-02 ss. 32-34 (s. 137.27 of the Labour Code (R.S.Q., chapter C-27) enacted by 2001, c. 26, s. 63) 2005-10-01 s. 7
2002, c. 23	Lobbying Transparency and Ethics Act 2002-11-28 ss. 8-18 (Div. I of Chap. II), 19 (2 nd par.), 20-24, 25, 49-51, 56, 60 (insofar as it relates to a provision of Div. I of Chap. II), 61 (insofar as it relates to s. 25), 69
2002, c. 24	An Act respecting the Québec correctional system 2007-02-05 ss. 1-4, 6-15, 17-58, 59 (except to the extent that it deals with a temporary absence for a family visit), 60-118, 119 (except to the extent that it deals with a temporary absence for a family visit), 120-139, 143-159, 160 (except to the extent that it deals with a temporary absence for a family visit), 161-174, 175 (except to the extent that it deals with a temporary absence for a family visit and to the extent that it deals with communication of the date of the offender's eligibility for a temporary absence for reintegration purposes), 176 (except to the extent that it deals with a temporary absence for a family visit), 177-210 2007-06-04 ss. 59 (to the extent that it deals with a temporary absence for a family visit), 119 (to the extent that it deals with a temporary absence for a family visit), 140-142, 160 (to the extent that it deals with a temporary absence for a family visit), 175 (to the extent that it deals with a temporary absence for a family visit and to the extent that it deals with communication of the date of the offender's eligibility for a temporary absence for reintegration purposes), 176 (to the extent that it deals with a temporary absence for a family visit) 2008-03-03 s. 5
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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, m, n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (except where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 3, 4 (except where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 5-9, 11, 12 (except where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 13-16, 17 (except where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9)), 18-33 2003-06-01 ss. 1 (where it replaces s. 37 (par. <i>c, 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)) 2008-05-29 s. 10
2002, c. 34	An Act respecting the Commission des droits de la personne et des droits de la jeunesse 2008-10-29 s. 1
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,

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 45	<p>An Act respecting the Autorité des marchés financiers – <i>Cont'd</i></p> <p>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.</p> <p>2004-06-01 ss. 358 (par. 1), 359 (par. 2), 373, 374 (par. 2), 445, 730 2004-08-01 s. 104 (1st par.) 2010-01-01* ss. 342, 343, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 727-729 (* Order in Council 1282-2009 postponed the coming into force of those sections.)</p>
2002, c. 50	<p>An Act to amend the General and Vocational Colleges Act and the Act respecting the Commission d'évaluation de l'enseignement collégial</p> <p>2004-04-07 s. 7</p>
2002, c. 51	<p>An Act to amend the Act respecting income support, employment assistance and social solidarity and the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail</p> <p>2003-01-01 ss. 1-31</p>
2002, c. 53	<p>An Act to amend the Environment Quality Act and other legislative provisions</p> <p>2008-06-01 ss. 1, 2 (par. 2), 3-5, 9-14, 18</p>
2002, c. 55	<p>An Act to amend the Travel Agents Act and the Consumer Protection Act</p> <p>2003-01-29 s. 22 2004-11-11 ss. 18 (par. 2), 25 (par. 2, 6), 26</p>
2002, c. 56	<p>An Act to secure the supply of hogs to a slaughterhouse enterprise in the Abitibi-Témiscamingue region</p> <p>2004-07-21 s. 1</p>
2002, c. 61	<p>An Act to combat poverty and social exclusion</p> <p>2003-03-05 ss. 1 (1st par, 2nd par. (except the second sentence)), 2-20, 21 (1st par.), 61, 62 (except as regards ss. 58 and 60), 64, 66, 69 2003-04-01 ss. 1 (3rd par.), 46-57, 67 2005-10-17 ss. 1 (2nd par. (2nd sentence), to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2nd 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 3rd par.), 32 (except 2nd par. (2nd 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 (1st par.), 68</p>
2002, c. 62	<p>An Act to amend the Highway Safety Code and the Act respecting the Ministère du Revenu</p> <p>2003-03-05 s. 4 (to the extent that it replaces s. 359.1 (2nd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2)) 2003-04-13 s. 4 (to the extent that it replaces s. 359.1 (1st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))</p>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 66	An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians 2003-07-01 ss. 5-11, 13, 15 (par. 2, 3), 16-20, 22-24, 29 2003-09-01 s. 28
2002, c. 70	An Act to amend the Act respecting insurance and other legislative provisions 2003-02-12 ss. 1-38, 39 (except s. 88.1 of the Act respecting insurance (R.S.Q., chapter A-32) which it replaces), 40-78, 79 (except Div. III.1 of Chapter V of Title III of the Act respecting insurance comprising ss. 200.0.4-200.0.13), 80-147, 149-157, 163, 164, 169, 173-175, 177, 179-186, 188, 189, 191-204 2003-02-26 s. 148 2003-06-25 ss. 170-172
2002, c. 78	An Act to amend the Code of Penal Procedure 2003-07-01 ss. 1-7
2003, c. 5	An Act to amend the Highway Safety Code and the Code of Penal Procedure as regards the collection of fines 2004-05-16 ss. 1-7, 8 (except to the extent that it enacts s. 194.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 9-30 2004-12-05 s. 8 (to the extent that it enacts s. 194.3 of the Highway Safety Code (R.S.Q., chapter C-24.2))
2003, c. 17	An Act to amend the Act respecting financial assistance for education expenses 2004-05-01 ss. 1-43
2003, c. 18	An Act to amend the Cooperatives Act 2005-11-17 ss. 1-108, 109 (except to the extent that the provisions enact s. 221.2.3 of the Cooperatives Act (R.S.Q., chapter C-67.2)), 110-164, 166-185
2003, c. 23	An Act respecting commercial aquaculture 2004-09-01 ss. 1-80
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 2008-06-18 ss. 27, 29 2008-10-28 ss. 7, 11, 14

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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)
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) 2009-09-28 s. 32 (to the extent that it enacts s. 308.2 of the Securities Act (R.S.Q., chapter V-1.1))
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 2008-04-02 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2004, c. 39	An Act to amend the Act respecting the Pension Plan of Peace Officers in Correctional Services and other legislative provisions – <i>Cont'd</i> 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)
2004, c. 40	An Act to repeal the Act respecting the establishment of a steel complex by Sidbec and the Act respecting the Société du parc industriel et portuaire Québec-Sud 2005-03-23 ss. 1-17
2005, c. 7	An Act respecting the Centre de services partagés du Québec 2005-06-27 ss. 1-3, 18-36, 38, 39, 45-48, 54, 107, 109 2005-12-06 ss. 4-17, 37, 40-44, 49-53, 55-79, 80 (to the extent that it enacts the first sentence of s. 13 of the Act respecting government services to departments and public bodies (R.S.Q., chapter S-6.1)), 81-106, 108
2005, c. 10	An Act to amend the Act respecting petroleum products and equipment, the Building Act and other legislative provisions 2007-04-01 ss. 1-83
2005, c. 13	An Act to amend the Act respecting parental insurance and other legislative provisions 2005-08-22 any portion not yet in force of s. 50 2005-11-16 s. 70 (to the extent that it concerns s. 82 of the Act respecting parental insurance (2001, c. 9)) 2006-01-01 any portion not yet in force of ss. 2, 4-6, 10, 15, 20, 47, 102, 105 2006-01-01 any other section not yet in force
2005, c. 15	Individual and Family Assistance Act 2005-10-01 s. 191 2007-01-01 ss. 1-63, 64 (except 1 st par., second sentence), 65-73, 84-107, 109-136, 137 (except for the part concerning the Youth Alternative Program and a specific program), 138-156, 157 (except par. 2), 158-175, 180-190, 192, 193, 195, 198, 199 2007-04-01 ss. 74-83, 108, 137 (for the part concerning the Youth Alternative Program and a specific program)
2005, c. 16	An Act to amend the Education Act and the Act respecting private education 2005-11-01 ss. 6-9 2006-09-01 ss. 1-5, 10-14
2005, c. 17	An Act to amend the Act respecting administrative justice and other legislative provisions 2006-01-01 ss. 1-16, 18-30, 32, 48 2006-07-01 ss. 17, 31, 33-42, 44, 45, 49 2007-01-01 ss. 46, 47
2005, c. 18	An Act respecting the Health and Welfare Commissioner 2006-08-14 ss. 2, 14, 17-21, 23, 28, 33, 34, 36, 38-44 2007-10-04 s. 15 2008-06-01 ss. 22, 45 2008-09-30 s. 16
2005, c. 19	An Act to amend the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs and other legislative provisions 2005-08-31 s. 2 (to the extent that it introduces s. 17.1.1 (2 nd par.) of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2)) 2005-12-08 s. 2 (other than the provisions introducing s. 17.1.1 (2 nd par.) of the Act respecting the Ministère des Ressources naturelles, de la Faune et des Parcs (R.S.Q., chapter M-25.2))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2005, c. 22	An Act to amend the Building Act and other legislative provisions 2005-12-01 ss. 10 (par. 2, 3), 11, 12 (par. 1), 15-28, 30-38, 40, 41, 45 (par. 5, 6), 46-49, 54, 55 2008-06-25 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 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 2010-01-01 s. 240 (the words “or a health professional”, “or professional” and “or person to whom the health professional provides health services” in the paragraph introduced by paragraph 2)
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 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 2008-04-21 ss. 10, 22 (par. 2), 24, 27 (par. 1) 2009-01-01 ss. 25 (to the extent that it enacts ss. 70.1 and 70.2 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 28 (to the extent that it enacts ss. 84.3 and 84.5 of the Act respecting prescription drug insurance)
2005, c. 41	An Act to amend the Courts of Justice Act and the Act respecting municipal courts 2008-02-13 s. 20

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 2008-06-15 ss. 1-6, 9 (par. 3, 4, 5 (to the extent that it concerns added-value claims)), 10, 11, 15, 30-57, 59-70, 72, 73, 75-78
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. 29	An Act respecting contracting by public bodies 2008-10-01 ss. 1-59
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)) 2008-07-07 ss. 10 (par. 3), 33 (par. 1), 36, 70 (insofar as it enacts s. 132 (1 st par. (subpar. j)) of the Youth Protection Act (R.S.Q., chapter P-34.1)) 2009-05-14 ss. 39 (insofar as it enacts ss. 72.9 and 72.10 of the Youth Protection Act (R.S.Q., chapter P-34.1)), 70 (insofar as it enacts s. 132 (1 st par. (subpar. j)) of the Youth Protection Act)
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into 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
2006, c. 49	An Act respecting the Commission administrative des régimes de retraite et d'assurances 2007-05-09 ss. 11-26, 135
2006, c. 50	An Act to amend the Securities Act and other legislative provisions 2008-02-01 ss. 28 (par. 3), 30 (par. 2), 36 (to the extent that it enacts s. 89 of the Securities Act (R.S.Q., chapter V-1.1)), 41, 61 (par. 4), 62 (par. 1), 67 (par. 1, 3), 68, 71, 72 (par. 2), 73, 74, 78 (par. 1, 2), 80, 108 (par. 13, 14) 2008-03-17 ss. 16-20, 23, 24, 35 (to the extent that it repeals ss. 84 and 85 of the Securities Act (R.S.Q., chapter V-1.1)), 61 (par. 2), 66 (par. 2), 108 (par. 5 (to the extent that it introduces s. 331.1 (par. 6.1) of the Securities Act)) 2008-06-01 ss. 33, 34, 38 (to the extent that it repeals s. 99 of the Securities Act (R.S.Q., chapter V-1.1)), 39, 61 (par. 3), 88, 108 (par. 10) 2009-09-28 s. 108 (par. 5 (to the extent that it introduces s. 331.1 (par. 6.2) of the Securities Act (R.S.Q., chapter V-1.1)))
2006, c. 51	An Act to amend the Act respecting school elections and the Education Act 2009-09-01 ss. 1-3, 5, 6
2006, c. 55	An Act to amend various legislative provisions concerning retirement 2008-04-02 ss. 6, 26, 53
2006, c. 57	An Act respecting the Centre de la francophonie des Amériques 2008-03-19 ss. 1-44
2006, c. 58	An Act to amend the Labour Code and other legislative provisions 2008-04-01 ss. 1, 16, 27-30, 34 (par. 1-4), 35-39, 43, 44, 46-58, 63-65, 73-83
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
2007, c. 21	An Act to amend the Act respecting the Régie de l'assurance maladie du Québec and to amend other legislative provisions 2009-04-15 s. 32
2007, c. 32	An Act to amend the Act respecting Services Québec and other legislative provisions 2008-02-20 ss. 1-4 2008-04-01 ss. 5-15
2007, c. 38	An Act to promote the maintenance and renewal of public infrastructures 2008-04-30 ss. 1-8
2007, c. 40	An Act to amend the Highway Safety Code and the Regulation respecting demerit points 2008-09-03 ss. 41, 45-51, 53-57, 72, 73 that relates to s. 597.1 (1 st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2), 82, 83, 87, 88 (except "except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code" in par. 1 of s. 12.39.1 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)), 103

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2007, c. 40	An Act to amend the Highway Safety Code and the Regulation respecting demerit points – <i>Cont'd</i> 2008-09-17 ss. 59, 64 2008-12-07 ss. 1, 7, 20, 34, 36 (except s. 202.4 (3 rd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 37-39, 40 (except s. 209.2.1 (1 st par, subpar. 1) of that Code that it enacts), 42-44, 52, 60, 63, 74, 78 2009-01-01 s. 66 2009-07-01 s. 67 2009-08-19 s. 105 2009-12-06 ss. 8, 9, 12, 13, 15, 16 (par. 2 (except for “79,” and “, 185 and 191.2”)), 18, 19, 27, 29, 30, 32, 33, 35 (par. 2), 40 (s. 209.2.1 (1 st par. (subpar. 1)) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 68-71, 75, 76, 84-86, 96 2010-01-17 ss. 10, 11 (except for “, a moped”), 17
2007, c. 41	An Act to amend the Financial Administration Act and the Act respecting the Ministère des Finances 2008-10-08 ss. 1, 2 (to the extent that it enacts ss. 77.3 to 77.7), 5, 6 2008-12-15 ss. 2 (to the extent that it enacts ss. 77.1 and 77.2), 3, 4
2007, c. 43	An Act to amend various legislative provisions concerning pension plans in the public sector 2008-04-02 ss. 40, 81, 158 2008-05-07 ss. 7, 9, 11, 33, 34, 36, 39 (par. 2) (to the extent that it concerns par. 7.3.2), 59-62, 82 (par. 2), 104-107, 110, 117, 119-121, 128, 144-147, 159 (par. 1)
2008, c. 11	An Act to amend the Professional Code and other legislative provisions 2008-10-15 ss. 1-30, 32-57, 59-117, 118 (par. 1), 119, 121-226 2009-01-31* ss. 31, 58, 118 (par. 2), 120 (*Order in Council 75-2009 postponed the coming into force of ss. 118 (par. 2) and 120.)
2008, c. 12	An Act to amend the Financial Administration Act 2008-10-08 ss. 1, 2
2008, c. 13	An Act to amend the Police Act and other legislative provisions 2009-02-11 s. 13 2009-04-01 ss. 1, 2, 5-11, 14, 15
2008, c. 14	An Act to again amend the Highway Safety Code and other legislative provisions 2008-09-03 ss. 98 (par. 1), 118 2008-09-17 s. 48 2008-11-05 s. 136 2008-12-07 ss. 5, 13, 14 (par. 1), 31, 32, 41, 42, 87, 92, 93, 97, 116 2009-12-06 ss. 11 (par. 2), 58
2008, c. 18	An Act to amend various legislative provisions respecting municipal affairs 2009-06-01 ss. 91-94, 106 2009-12-01 s. 80
2008, c. 24	Derivatives Act 2009-02-01 ss. 1-54, 56, 57, 60-81, 82 (except 2 nd par.), 86-174, 175 (except 1 st par. (subpar. 21, 22)), 176-179, 182-222, 224-239 2009-09-28 ss. 55, 58, 59

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2008, c. 29	An Act to amend the Education Act and other legislative provisions 2009-02-11 ss. 26, 30, 35 2009-07-01 ss. 1-8, 19, 20, 22-25, 28, 29, 31-33, 54 2009-09-01 ss. 37, 38 2011-01-01 ss. 36, 39-53 2011-11-06 ss. 9-18, 21, 34
2009, c. 19	An Act to modify the occupational health and safety regime, particularly in order to increase certain death benefits and fines and simplify the payment of the employer assessment 2009-06-18 ss. 1-6, 8-11, 17-20, 29
2009, c. 21	An Act to affirm the collective nature of water resources and provide for increased water resource protection 2009-06-18 preamble, ss. 1-17
2009, c. 24	An Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions 2010-01-01 ss. 72, 73, 92, 93
2009, c. 25	An Act to amend the Securities Act and other legislative provisions 2009-09-28 ss. 1-3, 5, 8-32, 34-46, 52-58, 60, 62, 63, 65-75, 77, 79-104, 106-112, 115, 117-135
2009, c. 36	An Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements, and amending various legislative provisions 2009-10-21 ss. 30-48, 56, 57

**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2009**

Provisions not in force on 31 December 2009 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 s. 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 s. 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. 77	An Act to amend the Securities Act ss. 3, 11
1990, c. 78	An Act to amend the Education Act and the Act respecting private education ss. 3, 13-17, 19-22
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act s. 5 (par. 1, 2 (R.S.Q., chapter P-29, s. 9 (1 st par., par. <i>k</i> , <i>l</i> , <i>l.1</i> , <i>o</i> , <i>p</i>)), 3)
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions ss. 2 (par. 3), 40-42, 129, 140 (par. 2, 4), 166, 187, 190, 241 (except as regards s. 645.3 of the Highway Safety Code (R.S.Q, chapter C-24.2)), 257
1991, c. 6	An Act respecting the construction and putting into operation of power control and transformer stations and an aluminium plant in the Deschambault-Portneuf industrial park ss. 3, 4
1991, c. 27	An Act amending the Education Act and amending the Act respecting private education s. 4
1991, c. 42	An Act respecting health services and social services and amending various legislation ss. 259 (2 nd sentence), 360 (2 nd par.), 483, 570, 573, 574 (par. 2), 575, 581 (par. 4)
1991, c. 74	An Act to amend the Building Act and other legislation ss. 13 (except with regard to electrical installations to which Chapter V of the Building Code, approved by Order in Council 961-2002 dated 21 August 2002, applies), 49 (except with regard to the qualification of contractors and owner-builders), 56 (to the extent that it enacts s. 128.4 (except with regard to the revocation of the recognition of a person referred to in s. 16 and except with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act (R.S.Q., chapter B-1.1)), 68 (par. 1-4 (except with regard to the qualification of contractors and owner-builders)), 70 (par. 1 (except with regard to the qualification of contractors and owner-builders)), 93 (par. 3 (except with regard to the qualification of contractors and owner-builders)), 106 (par. 1), 109, 114, 116 (except to the extent that it replaces s. 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code, approved by Order in Council 953-2000 dated 26 July 2000, applies, except with regard to mechanical lifts and except with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in 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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1991, c. 74	An Act to amend the Building Act and other legislation – <i>Cont'd</i> Council 896-2004 dated 22 September 2004, applies, and to the extent that it replaces s. 283 of the Building Act in all respects, and except with regard to public baths), 123 (except to the extent that it does not apply to the Bureau des examinateurs électriciens and the Bureau des examinateurs en tuyauterie), 124, 125 (par. 2), 130, 133-135, 138, 163-165
1991, c. 83	An Act to amend the charter of the city of Laval ss. 5-7
1991, c. 84	An Act to amend the Charter of the city of Québec ss. 45 (s. 601b (2 nd par.)), 50, 54-56
1991, c. 104	An Act respecting Cooperants, Mutual Life Insurance Society ss. 1-13, 14 (2 nd , 3 rd par.), 15-39
1992, c. 21	An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation ss. 365-369, 378
1992, c. 29	An Act to amend the Act to promote the reform of the cadastre in Québec and other legislative provisions ss. 2 (par. 2), 3
1992, c. 35	An Act to amend the Securities Act ss. 2, 13
1992, c. 36	An Act to amend the Act respecting child day care s. 3
1992, c. 43	An Act respecting the Institut québécois de réforme du droit ss. 1-19
1992, c. 56	An Act to amend the Environment Quality Act ss. 1-13, 15-23
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions s. 499
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation ss. 1-3, 4 (R.S.Q., chapter C-25, s. 827.4), 5
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions s. 69
1993, c. 18	An Act to amend the Animal Health Protection Act s. 1
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions s. 56 (R.S.Q., chapter L-6, s. 52.12 (1 st par.))
1993, c. 45	An Act to amend the Supplemental Pension Plans Act ss. 2, 3

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1993, c. 54	An Act respecting assistance and compensation for victims of crime ss. 1-225
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions ss. 1 (par. 2), 12, 63
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration ss. 3 (par. 1), 8, 9, 11 (par. 2, 8, 9)
1993, c. 71	An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision ss. 4, 5 (par. 2, 3), 16 (par. 1), 26 (par. 2 (subpar. <i>i. 1</i>)), 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, c, d, 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, d, e, f, g, 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, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48))
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions ss. 1-20, 22-33
1995, c. 23	An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions s. 79 (where it enacts s. 39.1)
1995, c. 51	An Act to amend the Code of Penal Procedure and other legislative provisions ss. 2, 6 (except s. 62.1 (1 st par.) of the Code of Penal Procedure), 10, 11, 13 (par. 1, 6), 14, 25, 26, 28-30
1995, c. 52	An Act to amend the Transport Act s. 2
1995, c. 65	An Act respecting the Agence métropolitaine de transport and amending various legislative provisions s. 159
1995, c. 67	An Act to amend the Cooperatives Act and other legislative provisions s. 150

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1995, c. 69	An Act to amend the Act respecting income security and other legislative provisions ss. 2, 8, 20 (par. 3)
1996, c. 12	An Act to amend the Financial Administration Act and other legislative provisions ss. 1, 2, 9
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife ss. 4, 13
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions ss. 8 (3 rd par., the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 38 (in subpar. 2 of 1 st par., the words “otherwise binding the policy-holder”) (in subpar. 3 of 1 st par., the words “administered by or on behalf of the policy-holder”), 39 (in subpar. 2 of 1 st par., the words “otherwise binding the plan administrator”) (in subpar. 3 of 1 st par., the words “binding the plan administrator”), 40, 45 (in 1 st sentence, the words “or the plan member” and the 2 nd sentence, which reads: “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 89 (par. 1 (subpar. b)), 91 (3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2)
1996, c. 50	An Act to amend the Agricultural Products, Marine Products and Food Act and the Environment Quality Act s. 2
1996, c. 53	An Act respecting the Commission administrative des régimes de retraite et d’assurances and amending various legislative provisions as regards pension plans ss. 2, 9, 13 (par. 1)
1996, c. 54	An Act respecting administrative justice Sched. IV (par. 27)
1996, c. 56	An Act to amend the Highway Safety Code and other legislative provisions ss. 84, 108
1996, c. 62	An Act to amend the Act respecting the conservation and development of wildlife s. 1 (par. 1)
1996, c. 69	An Act to amend the Savings and Credit Unions Act ss. 4, 5, 6, 14 (par. 2), 16 (par. 2), 17 (par. 2), 20 (par. 2), 166
1996, c. 71	An Act to amend the Act respecting collective agreement decrees ss. 17, 41 (2 nd , 3 rd , 4 th , 5 th par.)
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors s. 8 (the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1)
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice ss. 106-110, 111 (par. 2), 112-115, 116 (par. 2), 117-120, 121 (par. 2), 122, 123, 833 (2 nd par.) [those provisions respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions], 834, 853 (the words “Until 1 December 1997” of the second and third paragraphs), 854 (the words “until 1 December 1997” of the second paragraph)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1997, c. 59	An Act to amend the Act respecting the Agence métropolitaine de transport s. 1 (s. 21.2)
1997, c. 72	An Act to again amend the Act respecting labour standards ss. 5, 6
1997, c. 77	An Act to amend the Public Health Protection Act ss. 1, 2, 8, 9, 10
1997, c. 78	An Act to amend the Act to ensure safety in guided land transport ss. 13 (par. 1), 14 (par. 2)
1997, c. 123	An Act respecting the Association de villégiature du Mont Sainte-Anne ss. 1-9, schedule
1998, c. 18	An Act to amend the Professional Code with respect to the title of psychotherapist ss. 1, 2, 3 (ss. 187.1, 187.4)
1998, c. 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
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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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)
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)
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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)
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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 s. 2 (where it adds s. 37.1 (par. 3 (subpar. <i>i</i>)) of the Professional Code (R.S.Q., chapter C-26))
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)), 342, 343, 347, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 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)), 727-729
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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, 21-25, 28, 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
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 (except to the extent that it enacts s. 308.2 of the Securities Act (R.S.Q., chapter V-1.1)), 43 (par. 3), 56, 58, 61, 86
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))

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 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 “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 par. 5), 287 (par. 1), 288 (ss. 2.0.1-2.0.5), 295, 302, 303, 304, 308 (par. 39), 322
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. a 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. 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)), 31, 43
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))

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2006, c. 38	An Act to amend the Act respecting the enterprise registrar and other legislative provisions ss. 52, 53 (par. 1), 54, 57, 61, 62, 65, 79, 82, 95, 96
2006, c. 50	An Act to amend the Securities Act and other legislative provisions ss. 2, 11, 21, 22, 26, 36 (except to the extent that it enacts s. 89 of the Securities Act (R.S.Q., chapter V-1.1)), 37, 38 (except to the extent that it repeals s. 99 of the Securities Act), 56, 58, 65, 70 (par. 3), 89, 108 (par. 4, 9)
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. 59	An Act respecting the governance of state-owned enterprises and amending various legislative provisions s. 43 (par. 1)
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 s. 10
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. 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. 6, 11 (the words “, a moped”), 14, 16 (except par. 2 (as regards “79,” and “, 185 and 191.2”)), 21-26, 28, 31, 35 (except par. 2), 36 (s. 202.4 (3 rd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 73 (except to the extent that it relates to s. 597.1 (1 st par.) of the Highway Safety Code), 77, 88 (the words “, except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code” in paragraph 1 of section 12.39.1 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)), 92, 93, 95, 97-101
2007, c. 43	An Act to amend various legislative provisions concerning pension plans in the public sector ss. 4, 6, 8, 13, 23-25, 26 (par. 2), 27-29, 35, 37, 39 (par. 2 (except to the extent that it concerns par. 7.3.2))), 41, 53, 54, 63, 64, 68, 71, 75, 76, 77 (par. 2), 80, 82 (par. 3, 4), 83, 89-91, 94, 98, 100, 101, 115, 125, 126, 129, 140, 148-153, 154 (par. 2), 157, 159 (except par. 1), 160, 161, 167-170
2008, c. 7	An Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions ss. 47, 76, 82, 83, 109-118, 122, 128, 129, 131 (insofar as it enacts s. 349.3), 133 (par. 3), 161, 162 (insofar as it repeals s. 297.6), 169, 171
2008, c. 8	An Act to amend the Act respecting health services and social services, the Health Insurance Act and the Act respecting the Régie de l'assurance maladie du Québec ss. 1-26

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2008, c. 9	Real Estate Brokerage Act ss. 1-161
2008, c. 11	An Act to amend the Professional Code and other legislative provisions ss. 118 (par. 2), 120
2008, c. 14	An Act to again amend the Highway Safety Code and other legislative provisions ss. 1 (par. 1, 3, 4), 2 (par. 1), 6, 9 (par. 2), 14 (par. 2), 15-22, 25-27, 29, 33, 37, 44, 49 (par. 1), 50 (par. 1), 51 (par. 1), 53 (par. 1, 3), 54 (par. 1, 2, 4), 72, 79, 80, 86 (par. 1), 91, 95, 100, 101, 103-115, 119, 124, 126-131
2008, c. 18	An Act to amend various legislative provisions respecting municipal affairs ss. 77, 78, 82, 86 (par. 2), 88, 95, 108 (insofar as it concerns Division II.1 of Chapter IV of the Civil Protection Act (R.S.Q., chapter S-2.3)), 130, 131, 135
2008, c. 24	Derivatives Act ss. 82 (2 nd par.), 83-85, 175 (1 st par. (subpar. 21, 22))
2008, c. 25	An Act to amend the Act respecting the Government and Public Employees Retirement Plan and other legislation concerning pension plans in the public sector ss. 17, 18, 20, 22, 96
2009, c. 6	An Act respecting the Institut national des mines ss. 1-36
2009, c. 8	An Act to amend the Courts of Justice Act and the Act respecting the Ministère de la Justice ss. 4, 13
2009, c. 10	An Act to regularize and provide for the development of local slaughterhouses and to amend the Food Products Act s. 30 (par. 3, which comes into force on the date of coming into force of subparagraph <i>n.3</i> of the first paragraph of section 9 of the Food Products Act (R.S.Q., chapter P-29), introduced by paragraph 5 of section 13 of the Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions (2000, chapter 26)
2009, c. 17	An Act to amend the Act respecting transportation services by taxi ss. 8 (ss. 34.1, 34.2 (2 nd par. (subpar. 2))) of the Act respecting transportation services by taxi (R.S.Q., chapter S-6.01)), 21
2009, c. 19	An Act to modify the occupational health and safety regime, particularly in order to increase certain death benefits and fines and simplify the payment of the employer assessment ss. 7, 22-27
2009, c. 21	An Act to affirm the collective nature of water resources and provide for increased water resource protection ss. 18-21, 22 (except par. 1, 2 (s. 46 (par. s (subpar. 2.5)) of the Environment Quality Act (R.S.Q., chapter Q-2)), 4), 23-40
2009, c. 22	An Act to amend the Act respecting tourist accommodation establishments and other legislative provisions ss. 1-18
2009, c. 24	An Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements, and amending various legislative provisions ss. 32-52, 55-57, 60, 64, 69, 74-88, 90, 91, 94-111, 119, 122, 128

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2009, c. 25	An Act to amend the Securities Act and other legislative provisions ss. 6, 48-51, 105, 113, 116
2009, c. 26	An Act to amend various legislative provisions respecting municipal affairs s. 114
2009, c. 27	An Act to amend the Act respecting financial services cooperatives and other legislative provisions ss. 2, 8, 10, 11
2009, c. 28	An Act to amend the Professional Code and other legislative provisions in the field of mental health and human relations ss. 1-18
2009, c. 30	An Act respecting clinical and research activities relating to assisted procreation ss. 1-60
2009, c. 33	An Act to amend the Environment Quality Act and other legislative provisions in relation to climate change ss. 1 (ss. 46.5-46.17), 2, 6
2009, c. 35	An Act to amend the Professional Code and other legislative provisions ss. 19, 20
2009, c. 45	An Act to amend various legislative provisions concerning health ss. 4, 6, 39, 43
2009, c. 51	An Act to amend the Consumer Protection Act and other legislative provisions ss. 1-34
2009, c. 52	Business Corporations Act ss. 1-728
2009, c. 53	An Act respecting Infrastructure Québec ss. 1-64
2009, c. 58	An Act to amend various legislative provisions principally to tighten the regulation of the financial sector ss. 5 (par. 1), 13, 18 (to the extent that it enacts the second paragraph of section 40.2.1 of the Deposit Insurance Act (R.S.Q., chapter A-26)), 75, 91, 92, 100, 111, 138 (par. 2), 139-153, 158, 159, 177

INFORMATION REQUIRED BY LAW TO BE PUBLISHED

None in 2009.



NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 62

AN ACT RESPECTING ABITIBI-CONSOLIDATED COMPANY OF CANADA

Bill 202

Introduced by Madam Stéphanie Vallée, Member for Gatineau

Introduced 25 March 2009

Passed in principle 9 April 2009

Passed 9 April 2009

Assented to 10 April 2009

Coming into force : 10 April 2009

Legislation amended : None



Chapter 62

AN ACT RESPECTING ABITIBI-CONSOLIDATED COMPANY OF CANADA

[Assented to 10 April 2009]

AS Abitibi-Consolidated Company of Canada (“the Company”) is a legal person formed on an amalgamation that occurred on 1 March 1997 under Part IA of the Companies Act (R.S.Q., chapter C-38) and having its head office in Montréal;

AS the Company is a subsidiary of Abitibi-Consolidated Inc. (“ACI”), which is itself a subsidiary of AbitibiBowater Inc., a legal person governed by the laws of Delaware;

AS the Company intends to amalgamate with ACI, a corporation formed on an amalgamation that occurred on 30 May 1997 under the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44) and having its head office in Montréal;

AS there is no legislation in Québec authorizing a company constituted under Part IA of the Companies Act to amalgamate with a corporation constituted under the laws of a jurisdiction other than Québec;

AS the Companies Act does not allow a company to be continued under the laws of a jurisdiction other than Québec;

AS the Company wishes to apply for continuance under the Canada Business Corporations Act so that it may amalgamate with ACI;

AS the shareholders of the Company have adopted and confirmed a by-law authorizing the Company to request the passage of this Act and to apply for continuance under the Canada Business Corporations Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Abitibi-Consolidated Company of Canada (“the Company”) is authorized to apply for continuance under the Canada Business Corporations Act (Revised Statutes of Canada, 1985, chapter C-44).

- 2.** On the date specified on the certificate of continuance issued by the director appointed under the Canada Business Corporations Act, the Company ceases to be governed by the Companies Act (R.S.Q., chapter C-38).
- 3.** The Company has 180 days as of the date of coming into force of this Act to apply for continuance under the Canada Business Corporations Act.
- 4.** This Act comes into force on 10 April 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 63
AN ACT RESPECTING VILLE DE MALARTIC

Bill 200

Introduced by Mr. Daniel Bernard, Member for Rouyn-Noranda—Témiscamingue

Introduced 17 March 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force : 19 June 2009

Legislation amended : None



Chapter 63

AN ACT RESPECTING VILLE DE MALARTIC

[Assented to 19 June 2009]

AS the Osisko Mining Corporation intends to build an open-pit mine in part of the southern sector of Ville de Malartic and must consequently relocate 205 residential immovables;

AS several households have been encouraged to relocate their houses to a new neighbourhood;

AS the Osisko Mining Corporation initiated the relocation;

AS the citizens must not be penalized by this situation;

AS it is in the interest of Ville de Malartic that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Ville de Malartic may, by by-law, adopt a financial assistance program for the owners of the residential immovables relocated in part of its territory because of the Osisko Mining Corporation project.

The program may determine the nature of the financial assistance that may be granted.

The eligibility period for the program may not extend beyond 31 December 2012.

The total financial assistance may not exceed \$181,000.

The council sets the terms and conditions of the program.

2. This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 64

AN ACT RESPECTING VILLE DE BOUCHERVILLE

Bill 201

Introduced by Madam Monique Richard, Member for Marguerite-D'Youville

Introduced 12 March 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force : 19 June 2009

Legislation amended : None



Chapter 64

AN ACT RESPECTING VILLE DE BOUCHERVILLE

[Assented to 19 June 2009]

AS it is in the interest of Ville de Boucherville that a special tax levied under certain by-laws it adopted be validated;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The special tax levied under section 3 of municipal by-laws 1895 and 1896 may not be invalidated on the ground that it was not levied in accordance with those by-laws as regards the tax base.

The collection role relating to the special tax may not be invalidated on the ground that it was not prepared according to law.

2. This Act does not affect cases pending on 26 August 2008.

3. This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 65

AN ACT RESPECTING VILLE DE BROWNSBURG-CHATHAM

Bill 204

Introduced by Madam Charlotte L'Écuyer, Member for Pontiac

Introduced 1 April 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force : 19 June 2009

Legislation amended : None



Chapter 65

AN ACT RESPECTING VILLE DE BROWNSBURG-CHATHAM

[Assented to 19 June 2009]

AS Ville de Brownsburg-Chatham results from the amalgamation of Village de Brownsburg and Canton de Chatham under Order in Council 1112-99 dated 29 September 1999;

AS the city wishes to amend the taxation clauses in certain by-laws mentioned in the order to have those who benefit from the goods, services or activities financed under the by-laws contribute toward those goods, services or activities;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The council of Ville de Brownsburg-Chatham may, in accordance with section 565 of the Cities and Towns Act (R.S.Q., chapter C-19) and despite sections 18 and 19 of Order in Council 1112-99 dated 29 September 1999, amend the taxation clauses in the by-laws to which those sections apply in order to determine the source of the revenues to be used to repay the loans made under the by-laws.

In the case of an amendment to By-law 235-95 of the former Village de Brownsburg, the first paragraph allows the city to levy moneys retroactively from the Saint-Philippe sector as described in By-law 133-2007 of the city. The moneys may not, however, be levied for a period prior to the first time moneys were levied under that by-law.

The treasurer prepares a special collection roll for the purpose of collecting moneys under the second paragraph.

2. This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 66

AN ACT RESPECTING VILLE DE SAINT-HYACINTHE AND VILLE DE SHAWINIGAN

Bill 205

Introduced by Mr. Claude Pinard, Member for Saint-Maurice

Introduced 23 April 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force : 19 June 2009

Legislation amended : None

Orders in Council amended :

Order in Council 1012-2001 dated 5 September 2001

Order in Council 1480-2001 dated 12 December 2001



Chapter 66

AN ACT RESPECTING VILLE DE SAINT-HYACINTHE AND VILLE DE SHAWINIGAN

[Assented to 19 June 2009]

AS Ville de Saint-Hyacinthe and Ville de Shawinigan were constituted under Order in Council 1480-2001 dated 12 December 2001 and Order in Council 1012-2001 dated 5 September 2001, respectively;

AS, under those Orders in Council, the cities could, within a certain time limit, use a fast-track procedure to amend zoning and subdivision by-laws applicable in their territory;

AS it is necessary to extend the time limit given that the cities were unable to meet it for various reasons;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Section 44 of Order in Council 1480-2001 dated 12 December 2001, the order constituting Ville de Saint-Hyacinthe, is amended by replacing “within four years of the coming into force of this Order in Council” in the first paragraph by “not later than 31 December 2010”.
- 2.** Section 86 of Order in Council 1012-2001 dated 5 September 2001, the order constituting Ville de Shawinigan, is amended by replacing “within five years of the constitution of the city” in the first paragraph by “not later than 31 December 2010”.
- 3.** This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 67

AN ACT TO AMEND THE ACT TO AMEND THE CHARTER OF LA MUTUELLE ECCLÉSIASTIQUE D'OTTAWA

Bill 206

Introduced by Madam Stéphanie Vallée, Member for Gatineau

Introduced 28 April 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009

Legislation amended:

Act to amend the charter of La Mutuelle Ecclésiastique d'Ottawa (1944, 8 George VI, chapter 79)



Chapter 67

AN ACT TO AMEND THE ACT TO AMEND THE CHARTER OF LA MUTUELLE ECCLÉSIASTIQUE D'OTTAWA

[Assented to 19 June 2009]

AS La Mutuelle d'Église de l'Inter-Ouest was incorporated on 16 March 1916 under the Act to incorporate “*L'Association d'Assurance Mutuelle des paroisses et des maisons d'éducation et de charité de la vallée de l'Ottawa*” (1916, 6 George V, chapter 100);

AS the Act to amend the charter of La Mutuelle Ecclésiastique d'Ottawa (1944, 8 George VI, chapter 79) enabled the legal person to be continued under the name of “*L'Assurance Mutuelle des Fabriques d'Ottawa*”;

AS the legal person subsequently changed its name to “*La Mutuelle d'Ottawa – Assurance d'Église*” under Special By-law No. 1 adopted at a special meeting on 25 October 1977 and approved by the Minister of Consumers, Cooperatives and Financial Institutions on 16 February 1978, notice of which was published in the *Gazette officielle du Québec* dated 11 March 1978 (Avis, (1978) 110 G.O. 1, 3289);

AS, under section 2 of the Act respecting the special powers of legal persons (R.S.Q., chapter P-16), the legal person again changed its name to “*La Mutuelle d'Église de l'Inter-Ouest*”, notice of which was published in the *Gazette officielle du Québec* dated 25 January 1992 (Avis, (1992) 124 G.O. 1, 275);

AS it is expedient to enact amendments to the Act to amend the charter of La Mutuelle Ecclésiastique d'Ottawa, in order to, among other things, give the legal person greater powers and enable it to better meet its current and future needs;

AS it is in the interest of the legal person that the latter Act be amended accordingly;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 1 of the Act to amend the charter of La Mutuelle Ecclésiastique d'Ottawa (1944, 8 George VI, chapter 79) is amended by replacing “is continued under the name of “*L'Assurance Mutuelle des Fabriques d'Ottawa*” by “then continued under the name of “*L'Assurance Mutuelle des Fabriques d'Ottawa*”, which name was changed to that of “*La Mutuelle d'Ottawa – Assurance d'Église*” by the Minister of Consumers, Cooperatives and Financial

Institutions on the 16th of February, 1978, and then, on the 25th of January, 1992, to that of “La Mutuelle d’Église de l’Inter-Ouest” under section 2 of the Act respecting the special powers of legal persons (R.S.Q., chapter P-16), shall henceforth bear the name of “L’Assurance Mutuelle de l’Inter-Ouest”.

2. Section 4 of the Act is amended

(1) by replacing “corporate seat” by “head office”;

(2) by replacing “the city of Hull” by “Ville de Gatineau”.

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

“**7.** The corporation may make, amend or repeal by-laws concerning its activities or its internal management.”

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

“**8.** The corporation shall have the capacity conferred on a legal person by the Civil Code.”

5. Section 9 of the Act is replaced by the following section:

“**9.** The corporation shall be authorized to transact damage insurance in the property insurance and liability insurance classes, including reinsurance business, for

(1) corporations constituted under the Religious Corporations Act (R.S.Q., chapter C-71);

(2) legal persons or companies constituted by a special Act for an object mentioned in section 2 of the Religious Corporations Act;

(3) legal persons or companies whose objects are limited to holding or administering property of corporations, legal persons or companies described in paragraph 1 or 2;

(4) fabriques constituted under the Act respecting fabriques (R.S.Q., chapter F-1);

(5) non-profit legal persons having a national, patriotic, religious, philanthropic, charitable, scientific, artistic, social, professional, athletic, sports-related or other similar purpose and constituted or incorporated under, or subject to, the Cooperatives Act (R.S.Q., chapter C-67.2), the Canada Cooperatives Act (Statutes of Canada, 1998, chapter 1), Part III of the Companies Act (R.S.Q., chapter C-38) or Part II of the Canada Corporations Act (Revised Statutes of Canada, 1970, chapter C-32); and

(6) legal persons or companies constituted by a special Act and having a structure and goal similar to those of the entities described in paragraph 5.”

6. Section 11 of the Act is amended by replacing “bureau de direction” in the French text by “conseil d’administration”.

7. Section 12 of the Act is amended by replacing “bureau de direction” in the French text by “conseil d’administration” and by replacing “elected for four years by the general meeting” by “elected by the general meeting for a term of up to three years set by the corporation’s by-laws”.

8. Section 14 of the Act is amended by replacing “directeurs” in the French text by “administrateurs”.

9. Section 15 of the Act is replaced by the following section:

“**15.** The Act respecting insurance (R.S.Q., chapter A-32) applies to the corporation.”

10. This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 68

AN ACT RESPECTING 75D RUE SAINTE-URSULE, QUÉBEC

Bill 207

Introduced by Madam Agnès Maltais, Member for Taschereau

Introduced 29 April 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009

Legislation amended: None



Chapter 68

AN ACT RESPECTING 75D RUE SAINTE-URSULE, QUÉBEC

[Assented to 19 June 2009]

AS, on 11 December 1975, Georges Amyot acquired from Cécile Belisle an immovable known and designated as comprising lots 2575-A and 2575-B-1 of the official cadastre of the city of Québec (Saint-Louis Ward), registration division of Québec, including the buildings erected on it, bearing civic number 75D rue Sainte-Ursule, in Québec;

AS the deed of sale was registered at the registry office of the registration division of Québec on 19 December 1975 under number 826 512;

AS, on 11 May 1981, Carmelle Bernier acquired from Georges Amyot an immovable known and designated as comprising lot 2575-B-1, part of lot 2575 and part of lot 2575-A of the official cadastre of the city of Québec (Saint-Louis Ward), registration division of Québec, including the buildings erected on it, bearing civic number 75D rue Sainte-Ursule, in Québec;

AS the deed of sale was registered at the registry office of the registration division of Québec on 14 May 1981 under number 1 014 752;

AS, on 30 November 1982, Guy Lamontagne acquired the immovable from Carmelle Bernier and the deed of sale was registered at the registry office of the registration division of Québec on 1 December 1982 under number 1 059 705;

AS the immovable underwent cadastral renewal on 1 September 1998 and has since been known as lot 1 213 215 of the cadastre of Québec, registration division of Québec;

AS lot 1 213 215 underwent cadastral replacement on 29 August 2008 and is now known as lot 4 045 227 of the cadastre of Québec, registration division of Québec;

AS the immovable was classified as a historic monument and historic site and was registered as such at the registry office of the registration division of Québec on 8 January 1965 under number 559 535;

AS the immovable is situated in the historic district of Vieux-Québec;

AS, under sections 20, 23 and 34 of the Cultural Property Act (R.S.Q., chapter B-4), no person may alienate classified cultural property without giving the Minister of Culture, Communications and the Status of Women at least 60 days' previous written notice;

AS, under section 48 of the Cultural Property Act, no person may, in a historic district, divide or subdivide, redivide or parcel out a lot without the authorization of the Minister of Culture, Communications and the Status of Women;

AS, at the time of the sale registered under number 1 014 752 and the parcelling out arising from it, the notices required under sections 20 and 23 of the Cultural Property Act were not given nor was the authorization of the Minister required under section 48 of that Act obtained;

AS, at the time of the sales registered under number 826 512 and number 1 059 705, the notices required under sections 20 and 23 of the Cultural Property Act were not given;

AS section 56 of the Cultural Property Act prescribes that any alienation of cultural property made contrary to that Act is absolutely null;

AS section 57 of the Cultural Property Act prescribes that the Minister of Culture, Communications and the Status of Women may obtain an order of the Superior Court for the cessation of any act or operation undertaken or continued without the authorization required under section 48 of that Act;

AS a right of way on foot and a parking servitude affecting the immovable were registered at the registry office of the registration division of Québec on 29 October 1981 under number 1 028 332;

AS an access right of way affecting the immovable was registered at the registry office of the registration division of Québec on 7 August 1992 under number 1 477 991;

AS minutes of boundary determination affecting the immovable were registered at the registry office of the registration division of Québec on 21 July 1998 under number 1 680 689;

AS a deed involving the transfer of a parcel of land, a servitude of view and an abandonment of common ownership was registered in the Land Register of Québec, registration division of Québec, on 8 October 2008 under number 15 652 582;

AS it is important for Guy Lamontagne that the absence of notices and authorization affecting the immovable of which he is today the owner be remedied;

AS the Minister of Culture, Communications and the Status of Women has been informed of the introduction of this Act and has not objected to it;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite sections 56, 57 and 57.1 of the Cultural Property Act (R.S.Q., chapter B-4), the alienation arising from the deed a copy of which was registered at the registry office of the registration division of Québec on 19 December 1975 under number 826 512, the alienation and the parcelling out arising from the deed a copy of which was registered at the registry office of the registration division of Québec on 14 May 1981 under number 1 014 752 and the alienation arising from the deed a copy of which was registered at the registry office of the registration division of Québec on 1 December 1982 under number 1 059 705 may not be cancelled on the ground that the notices were not sent to the Minister of Cultural Affairs as required under sections 20, 23 and 34 of the Cultural Property Act or that the authorization of the Minister was not obtained as required under section 48 of that Act.

2. Moreover, the following deeds, registered after the alienation and the parcelling out referred to in section 1, may not be cancelled on the ground that notice was not given or that they were not authorized under sections 20, 23, 34 and 48 of the Cultural Property Act: the right of way on foot and the parking servitude registered under number 1 028 332; the access right of way registered under number 1 477 991; the minutes of boundary determination registered under number 1 680 689; and the deed involving a transfer, a servitude of view and an abandonment of common ownership registered under number 15 652 582.

3. This Act must be registered at the registry office, in the index of immovables, under lot number 4 045 227 of the cadastre of Québec, registration division of Québec.

4. This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 69

AN ACT CONCERNING AN IMMOVABLE OCCUPIED BY VILLE DE BOUCHERVILLE

Bill 208

Introduced by Madam Monique Richard, Member for Marguerite-D'Youville

Introduced 7 May 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009

Legislation amended: None



Chapter 69

AN ACT CONCERNING AN IMMOVABLE OCCUPIED BY VILLE DE BOUCHERVILLE

[Assented to 19 June 2009]

AS it is in the interest of Ville de Boucherville that its title of ownership to the immovable used by Club d'aviron de Boucherville be regularized and that it be granted certain powers to allow a building redesign project to be carried out on the immovable;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Ville de Boucherville becomes the owner of the immovable described in Schedule 1.

2. The Minister responsible for the cadastre must register the immovable referred to in section 1 on application by the city.

The formalities set out in Chapter I of Title Four of Book Nine of the Civil Code of Québec (1991, chapter 64) apply, with the necessary modifications, in order to give full effect to this Act.

3. This Act is to be published by registering a notice referring to it in the land register.

The notice is to be registered together with a true copy of this Act.

4. The city has a notice published twice in a newspaper in its territory. The notice must

(1) identify the immovable referred to in section 1 by including the description in Schedule 1, the lot number assigned to the immovable at the time of its registration and the name of the public road concerned;

(2) refer to this Act and mention the date of its registration in the land register in accordance with section 3 and the fact that the city has become the owner of the immovable; and

(3) reproduce the text of section 5 and make the necessary links with the purpose of the notice.

The first publication must be made within 60 days after the registration under section 3. The second publication must be made after the 60th and not later than the 90th day following the first.

5. A real right that could be asserted in respect of the immovable described in Schedule 1 is extinguished as of the registration under section 3.

The holder of a real right extinguished under the first paragraph may, however, claim compensation from the municipality for the loss of the right. Failing an agreement, the amount of the compensation is determined by the Administrative Tribunal of Québec on the application of the claimant or the city, and sections 58 to 68 of the Expropriation Act (R.S.Q., chapter E-24) apply, with the necessary modifications.

The right to compensation under the second paragraph is prescribed three years after the second publication of the notice in accordance with section 4.

6. Despite any provision to the contrary with respect to the protection of lakeshores, riverbanks, littoral zones and floodplains, the city may authorize or carry out the demolition of the existing buildings and works on the immovable described in Schedule 1 and on lot 2 279 672 of the cadastre of Québec and the construction, on the same immovables, of new facilities that are necessary for the activities of Club d'aviron de Boucherville and substantially the same as those described in the application for a certificate of authorization made by the city on 30 October 2008 under section 22 of the Environment Quality Act (R.S.Q., chapter Q-2).

7. This Act comes into force on 19 June 2009.

SCHEDULE 1
(Section 1)

A territory without a cadastral survey, adjacent to lots 2 275 063 and 2 279 672 (boul. Marie-Victorin) of the cadastre of Québec, delimited as follows:

The point of commencement is situated at the intersection of the west and east limits of lot 2 275 063.

From the point of commencement so determined, bounded easterly by lot 2 279 672 (boul. Marie-Victorin) on a bearing of $185^{\circ}14'19''$ for a distance of seventy-six centimetres (0.76 m) to a point; thence, bounded easterly by lot 2 279 672 (boul. Marie-Victorin) on a bearing of $177^{\circ}36'10''$ for a distance of fifty metres and forty-nine centimetres (50.49 m) to a point; thence, bounded southerly by the St. Lawrence River (territory without a cadastral survey) on a bearing of $272^{\circ}17'55''$ for a distance of twenty-three metres and eighty centimetres (23.80 m) to a point; thence, bounded westerly by the St. Lawrence River (territory without a cadastral survey) along a sinuous line for a distance of seventy metres and fifty-three centimetres (70.53 m) whose chord measures seventy metres and six centimetres (70.06 m) on a bearing of $359^{\circ}54'26''$ to a point; thence, bounded northerly by the St. Lawrence River (territory without a cadastral survey) on a bearing of $92^{\circ}17'55''$ for a distance of twenty-one metres and ninety-six centimetres (21.96 m) to a point; thence, bounded easterly by lot 2 275 063 on a bearing of $180^{\circ}16'49''$ for a distance of eighteen metres and ninety-three centimetres (18.93 m) to the point of commencement.

The portion of land contains an area of one thousand six hundred and fifty square metres and nine tenths, International System.

Area: 1,650.9 m²

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 70
AN ACT RESPECTING VILLE DE GASPÉ

Bill 209

Introduced by Mr. Georges Mamelonet, Member for Gaspé

Introduced 7 May 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009

Legislation amended: None



Chapter 70

AN ACT RESPECTING VILLE DE GASPÉ

[Assented to 19 June 2009]

AS it is in the interest of Ville de Gaspé that certain powers be granted to it so that it may participate in the construction of rental dwellings to alleviate the housing shortage in its territory and promote its economic development;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite the Municipal Aid Prohibition Act (R.S.Q., chapter I-15), Ville de Gaspé may, by by-law, adopt a housing program. Under the program, it may participate in the construction of rental dwellings and the renovation of existing rental dwellings.
- 2.** The housing program may, among other things, determine the nature of the financial assistance that may be granted.
- 3.** The eligibility period for the program may not extend beyond 31 December 2015.
- 4.** The total amount of financial assistance granted in the form of a subsidy or tax credit may not exceed \$3,000,000. The city may, by by-law approved by the Minister of Municipal Affairs, Regions and Land Occupancy, increase that amount or extend the duration of the program.
- 5.** The council sets the terms and conditions of the program.
- 6.** To secure the performance of the obligations of beneficiaries under the program, protect the value of an immovable and ensure its conservation, the city may, among other things, require a hypothec or other real right or share in the revenues of the immovable and in the appreciation in the value of the immovable attributable to the work.
- 7.** This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 71

AN ACT RESPECTING VILLE DE SAINTE-CATHERINE-DE-LA- JACQUES-CARTIER AND VILLE DE LAC-SERGEANT

Bill 210

Introduced by Mr. Michel Matte, Member for Portneuf

Introduced 12 May 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009

Legislation amended: None



Chapter 71

AN ACT RESPECTING VILLE DE SAINTE-CATHERINE-DE-LA-JACQUES-CARTIER AND VILLE DE LAC-SERGENT

[Assented to 19 June 2009]

AS it is in the interest of Ville de Sainte-Catherine-de-la-Jacques-Cartier and Ville de Lac-Sergent that urban development patterns in the lac Sergent watershed be remedied and redirected in keeping with the principle of sustainable development and that, for that purpose, public ownership of parts of the roadbeds of roads located in the watershed be regularized;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Ville de Lac-Sergent is deemed to have been empowered to acquire the parts of the roadbed of Chemin Tour-du-Lac-Sud made up of lots 3 515 867, 3 515 865, 3 515 858, 3 515 832, 3 515 830, 3 515 822 and 3 515 818 of the cadastre of Québec and the part of the roadbed of Chemin de la Montagne made up of lots 3 515 857 and 3 515 851 of the cadastre of Québec in the territory of Ville de Sainte-Catherine-de-la-Jacques-Cartier. Those lots form part of the private land of Ville de Lac-Sergent.

2. Ville de Lac-Sergent must, in 2009, repair the part of the roadbed, including the roadway and drainage ditches, of Chemin Tour-du-Lac-Sud made up of lots 3 515 867, 3 515 865 and 3 515 858 in order to solidify it and increase its bearing capacity so that it may subsequently be paved with bituminous concrete. For that purpose, Ville de Lac-Sergent must invest \$200,000 and Ville de Sainte-Catherine-de-la-Jacques-Cartier must pay any additional amount required to defray the cost of the repair work.

3. Once the work described in section 2 is completed and not later than 31 January 2010,

(1) Ville de Lac-Sergent must transfer to Ville de Sainte-Catherine-de-la-Jacques-Cartier, free of charge, the parts of the roadbed of Chemin Tour-du-Lac-Sud identified in section 1; and

(2) Ville de Sainte-Catherine-de-la-Jacques-Cartier must declare open as a public street the parts of the roadbed of Chemin Tour-du-Lac-Sud made up of lots 3 515 867, 3 515 865, 3 515 858, 3 515 832, 3 515 830, 3 515 822 and 3 515 818.

4. Ville de Sainte-Catherine-de-la-Jacques-Cartier must, in 2010,

(1) pave the part of the roadbed of Chemin Tour-du-Lac-Sud identified in section 2 with bituminous concrete; and

(2) do the same repair and pavement work on the part of the roadbed of Chemin Tour-du-Lac-Sud made up of lots 3 515 832 and 3 515 830 as was done on the part of that roadbed made up of lots 3 515 867, 3 515 865 and 3 515 858.

5. Ville de Lac-Sergent must contribute toward the work described in sections 2 and 4 by assuming 40% of the total cost of the work as its share.

The total cost of the work includes the cost of professional services, the cost of materials and labour, and the costs associated with the temporary loan and the 15-year permanent loan for the work described in section 4.

6. No building permit may be issued for land in the part of the territory of Ville de Sainte-Catherine-de-la-Jacques-Cartier made up of lots 3 514 436, 3 514 438, 3 514 465, 3 514 467 and 3 514 472, unless the land borders on a public street served by a sanitary sewer system duly authorized under section 32 of the Environment Quality Act (R.S.Q., chapter Q-2).**7.** Section 1 of this Act confers no extraterritorial power on Ville de Lac-Sergent as a public authority, except with respect to the maintenance of Chemin de la Montagne and traffic regulation on that road.**8.** This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 72

AN ACT RESPECTING VILLE DE MONT-SAINT-HILAIRE

Bill 212

Introduced by Mr. Pierre Curzi, Member for Borduas

Introduced 13 May 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009

Legislation amended: None



Chapter 72

AN ACT RESPECTING VILLE DE MONT-SAINT-HILAIRE

[Assented to 19 June 2009]

AS it is expedient that Ville de Mont-Saint-Hilaire be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The municipality may, in the territory described in the schedule, be declared the owner of an immovable on which municipal taxes have not been paid for three consecutive years.
- 2.** The application is made by a motion presented before the Superior Court sitting in the district in which the immovable is situated. The motion may concern immovables belonging to different owners.

The motion may be granted only after publication, in a newspaper in the territory of the municipality, of a notice requesting all persons who may have rights against the immovables to appear in court within 60 days in order to claim compensation equal to the value of their rights, after deduction of an amount sufficient to pay all outstanding municipal and school taxes, any accrued interest and the costs related to the motion, including publication costs. The compensation claimed may not exceed the actual value of the immovable concerned on the date of coming into force of this Act before the deduction.

Publication of the notice replaces service. The notice must state that it is given under this Act.

The immovables concerned must be described in the motion in accordance with article 3033 of the Civil Code of Québec.

No appeal lies from the judgment rendered on the motion.

- 3.** The municipality becomes the owner of the immovables in respect of which the judgment declaring ownership is published at the registry office, and no claim may subsequently be made against them. The publication gives title to the municipality, the validity of which cannot be contested for any reason. The real rights that may affect the immovables, including prior claims, hypothecs, resolutive clauses or clauses granting rights of cancellation, and servitudes other than public servitudes, are extinguished.

The municipality may draw up a list of the real rights, other than public servitudes, that encumber the immovables described in the judgment declaring ownership, that have been published and that are extinguished under this section, and the registrar cancels the registration of those rights on an application to that effect.

4. To consolidate land in the territory described in the schedule and on which it wishes to promote, ensure or maintain agricultural operations or that it wishes to preserve as a natural area, the municipality may

- (1) acquire an immovable by agreement or by expropriation;
- (2) hold and manage the immovable;
- (3) carry out the required development, restoration, demolition or clearing work on the immovable; and
- (4) alienate or lease the immovable.

5. Acquisition by agreement or by expropriation under section 4 and alienation under section 10 do not constitute an alienation within the meaning assigned by section 1 of the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1).

6. The Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) does not apply to transfers of immovables under section 4.

7. This Act does not operate to limit or prevent the application of all or any of the provisions of a fiscal law within the meaning of section 1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

This Act does not apply to an immovable real right published under an Act, regulation, order in council, order, agreement or arrangement administered by the Minister of Revenue.

8. In addition to any property tax that it may impose and levy on land situated in the territory described in the schedule, the municipality may, by by-law, impose and levy annually on that land a surtax that may be equal to the total property taxes that the municipality may impose and levy on that land for the fiscal year concerned.

The by-law may set a minimum amount for the surtax, which may not exceed \$200. It may also indicate the categories of land subject to the surtax and set different surtax rates for the different categories.

The following land is not subject to the surtax:

- (1) land on which there is a building whose property value exceeds 25% of the property value of the land according to the assessment roll in force;

(2) land owned by a railway undertaking on which there is a railway track;

(3) land used for overhead electric power lines;

(4) land forming part of an agricultural operation registered in accordance with a regulation under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14); and

(5) land that may be used for purposes other than agriculture under an authorization of the Commission de protection du territoire agricole du Québec or that is subject to acquired rights within the meaning of Chapter VII of the Act respecting the preservation of agricultural land and agricultural activities.

9. The municipality must, by by-law, create a financial reserve for the benefit of the territory described in the schedule for the purpose of financing the consolidation of land, and allocate to that reserve the revenue from the surtax imposed under section 8.

The sums from the reserve are to be used solely to further the consolidation of land situated in the territory described in the schedule and its reconversion for agricultural purposes or to preserve the land as a natural area.

The by-law must set out, among other things, the length of time the reserve will exist and the allocation of the amount, if any, by which the income of the reserve exceeds its expenditures. If there is no such provision, any excess amount is paid into the general fund.

10. When, under this Act, the municipality becomes the owner of immovables that are sufficient to be used for genuine and sustained agricultural purposes or to be preserved as natural areas in the territory described in the schedule, it submits a plan to the Minister of Natural Resources and Wildlife entailing the striking out or replacement of the numbers of the lots it owns, in accordance with article 3043 of the Civil Code of Québec.

Every operation under the first paragraph must be authorized by the Minister of Agriculture, Fisheries and Food after the opinion of the Commission de protection du territoire agricole du Québec has been obtained.

Within two years after the authorization required under the preceding paragraph, the municipality must offer for sale, at its actual value, the lot concerned by the cadastral amendment and comprised in parcel 1 or 2 of the territory described in the schedule 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.

If the municipality fails to find a purchaser for a lot at its actual value within the required time, the municipality must so advise the Minister of Agriculture, Fisheries and Food, who may grant an extension to sell the lot or, at the request of the municipal council, authorize the municipality to retain the lot permanently.

The municipality may carry out development, restoration, demolition or clearing work on an immovable it is authorized to retain; it may also use or lease the immovable.

11. The financial reserve created under By-law 1122 of the municipality may also be used to further the consolidation of land situated in the territory described in the schedule and its reconversion for agricultural purposes or to preserve the land as a natural area. The financial reserve may be used, among other things, to acquire land by agreement or by expropriation.

12. This Act does not affect any case pending immediately before its coming into force.

13. The title obtained by the municipality under this Act to immovables situated in the territory described in the schedule may not be contested.

14. This Act comes into force on 19 June 2009.

SCHEDULE

Parcel 1:

All lots or parts of lots of the cadastre of Québec and their successor lots contained within the following boundaries:

Commencing at a point on the southeast limit of lot 2 349 174 at its intersection with the dividing line between lots 1 818 086 and 1 818 184; from that point, southeasterly, the southwest limit of lot 1 818 184 to a point on the north limit of lot 1 817 925 (Grande Allée); from that point, westerly, the north limit of lot 1 817 925 (Grande Allée) to its intersection with the dividing line between lots 1 817 828 and 1 817 897; from that point, northwesterly, the dividing line between lots 1 817 828 and 1 817 897 to the north limit of lot 1 817 828; from that point, westerly, the north limit of lot 1 817 828 to its intersection with the dividing line between lots 1 817 828 and 1 817 821; from that point, southeasterly, the dividing line between lots 1 817 821 and 1 817 828 to its intersection with the north limit of lot 1 817 925 (Grande Allée); from that point, westerly, the north limit of lot 1 817 925 (Grande Allée) to a point on the northeast limit of lot 1 817 718; from that point, northwesterly, the northeast limit of lots 1 817 718 and 3 977 574 to a point on the east limit of lot 1 815 220; from that point, northerly, the east limit of lots 1 815 220, 3 688 571 and 1 815 126 to a point on the southeast limit of lot 2 349 174; from that point, northeasterly, the southeast limit of lot 2 349 174 to the point of commencement. The perimeter so described includes lots 1 817 719 to 1 817 728, 1 817 730 to 1 817 766, 1 817 817 to 1 817 827, 1 817 841 to 1 817 848, 1 817 850 to 1 817 879, 1 817 881 to 1 817 913, 1 817 984 to 1 818 108 and 1 818 110 to 1 818 178, for a total of 419,823.9 square metres.

Parcel 2:

All lots or parts of lots of the cadastre of Québec and their successor lots contained within the following boundaries:

Commencing at a point on the south limit of lot 1 817 925 (Grande Allée) at its intersection with the dividing line between lots 1 817 924 and 1 818 180; from that point, southeasterly, the southwest limit of lot 1 818 180 to a point on the northwest limit of lot 2 348 955; from that point, southwesterly, the northwest limit of lot 2 348 955 to a point on the northeast limit of lot 1 817 716; from that point, northwesterly, the northeast limit of lot 1 817 716 to a point on the south limit of lot 1 817 925 (Grande Allée); from that point, easterly, the south limit of lot 1 817 925 to the point of commencement. The perimeter so described includes lots 1 817 768 to 1 817 816, 1 817 831 to 1 817 840, 1 817 914 to 1 817 921, 1 817 923, 1 817 924, 1 817 926 to 1 817 960 and 1 817 962 to 1 817 979, for a total of 114,556.3 square metres.

Parcel 3:

All lots or parts of lots of the cadastre of Québec and their successor lots contained within the following boundaries:

Commencing at a point on the southeast limit of lot 1 817 577 at its intersection with the dividing line between lots 1 817 488 and 1 817 691; from that point, southeasterly, the northeast limit of lots 1 817 488, 1 817 499, 1 817 506, 1 817 517, 1 817 528, 1 817 539, 1 817 551, 1 817 562, 1 817 573, 1 817 582 to 1 817 588, 1 817 590 to 1 817 598, 1 817 479 to 1 817 487 and 1 817 489 to 1 817 495 to a point on the west limit of lot 1 817 679 (rue Rouillard); from that point, southerly, the west limit of lot 1 817 679 (rue Rouillard) to a point on the north limit of lot 1 817 496; from that point, westerly, the north limit of lots 1 817 496 and 1 817 510 to a point on the east limit of lot 1 817 472; from that point, southerly, the east limit of lot 1 817 472 to its intersection with the dividing line between lots 1 817 508 and 1 817 473; from that point, southeasterly and easterly, the dividing line between lots 1 817 508 and 1 817 473 and the south limit of lots 1 817 948 and 1 817 679 to a point on the west limit of lot 1 818 987 (rue Rouillard); from that point, southerly, the west limit of lot 1 818 987 (rue Rouillard) to a point on the south limit of lot 1 817 473; from that point, westerly, the south limit of lot 1 817 473 to a point on the west limit of lot 1 817 579; from that point, southerly, the west limit of lot 1 817 579 to a point on the north limit of lot 1 817 500; from that point, easterly, the north limit of lot 1 817 500 to a point on the west limit of lot 1 817 668 (rue Rouillard); from that point, southerly, the west limit of lot 1 817 668 to a point on the northeast limit of lot 1 817 576; from that point, northwesterly, the southwest limit of lots 1 817 501, 1 817 502, 1 817 472, 1 817 476, 1 817 474, 1 817 462, 1 817 611, 1 817 449 and 1 817 463 to 1 817 466 to a point on the dividing line between lots 1 817 466 and 1 817 467; from that point, northeasterly, the dividing line between lots 1 817 466 and 1 817 467 to a point on the southwest limit of lot 1 817 449 (rue Boissy); from that point, northwesterly, the southwest limit of lot 1 817 449 to a point on the southeast limit of lot 1 817 673 (boulevard Sir-Wilfrid-Laurier); from that point, northeasterly, the southeast limit of lot 1 817 673 to a point on the dividing line between lots 1 817 449 and 1 817 633; from that point, generally southeasterly, the west limit of lot 1 817 633 and the southwest limit of lots 1 817 633 and 1 817 644 to a point on the dividing line between lots 1 817 449 and 1 817 550; from that point, generally easterly, the south and southeast limits of lot 1 817 644 to a point on the dividing line between lots 1 817 644 and 1 817 655; from that point, northwesterly, the dividing line between lots 1 817 644 and 1 817 655 to a point on the dividing line between lots 1 817 678 and 1 817 655; from that point, northeasterly, the southeast limit of lots 1 817 678 and 1 817 577 to the point of commencement. The perimeter so described includes lots 1 817 449 to 1 817 466, 1 817 471 to 1 817 477, 1 817 479 to 1 817 495, 1 817 499 to 1 817 507, 1 817 511 to 1 817 574, 1 817 582 to 1 817 599, 1 817 601 to 1 817 632, 1 817 634 to 1 817 643 and 1 817 645 to 1 817 665, for a total of 175,477.7 square metres.

Parcel 4:

All lots or parts of lots of the cadastre of Québec and their successor lots contained within the following boundaries:

Commencing at a point on the northeast limit of lot 1 818 554 at its intersection with the east limit of lot 2 349 291 (rue Rouillard); from that point, southeasterly, the southwest limit of lot 1 818 537 to a point on the east limit of lot 1 818 691; from that point, southerly, the east limit of lots 1 818 691, 1 818 702, 1 818 727, 1 818 811 and 1 818 819 to a point on the northeast limit of lot 1 818 977; from that point, northwesterly, the northeast limit of lot 1 818 977 to a point on the east limit of lot 2 349 291 (rue Rouillard); from that point, northerly, the east limit of lot 2 349 291 (rue Rouillard) to the point of commencement. The perimeter so described includes lots 1 818 538 to 1 818 842, for a total of 292,795.6 square metres.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 73

**AN ACT RESPECTING VILLE DE PERCÉ, VILLE D'AMOS AND
VILLE DE ROUYN-NORANDA**

Bill 213

Introduced by Mr. Georges Mamelonet, Member for Gaspé

Introduced 9 June 2009

Passed in principle 18 June 2009

Passed 18 June 2009

Assented to 19 June 2009

Coming into force: 19 June 2009

Legislation amended: None



Chapter 73

AN ACT RESPECTING VILLE DE PERCÉ, VILLE D'AMOS AND VILLE DE ROUYN-NORANDA

[Assented to 19 June 2009]

AS it is in the interest of Ville de Percé, Ville d'Amos and Ville de Rouyn-Noranda that certain powers be granted to them so that they may participate in the construction of rental dwellings to alleviate the housing shortage in their territories and promote their economic development;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite the Municipal Aid Prohibition Act (R.S.Q., chapter I-15), Ville de Percé, Ville d'Amos and Ville de Rouyn-Noranda may, by by-law, adopt a housing program. Under the program, they may participate in the construction and renovation of rental dwellings.
- 2.** The housing program may, among other things, determine the nature of the financial assistance that may be granted.
- 3.** The eligibility period for the program may not extend beyond 31 December 2015.
- 4.** The total amount of financial assistance granted by a city or town in the form of a subsidy or tax credit may not exceed \$3,000,000. A city or town may, by by-law approved by the Minister of Municipal Affairs, Regions and Land Occupancy, increase that amount or extend the duration of the program.
- 5.** The council sets the terms and conditions of the program.
- 6.** To secure the performance of the obligations of beneficiaries under the program, protect the value of an immovable covered by the program and ensure its conservation, a city or town may, among other things, require a hypothec or other real right or share in the revenues of the immovable and in the appreciation in the value of the immovable attributable to the work done.
- 7.** This Act comes into force on 19 June 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 74

**AN ACT RESPECTING THE MUSÉE NATIONAL
DES BEAUX-ARTS DU QUÉBEC AND THE FABRIQUE
DE LA PAROISSE DE SAINT-DOMINIQUE DE QUÉBEC**

Bill 203

Introduced by Mr. Raymond Bernier, Member for Montmorency

Introduced 31 March 2009

Passed in principle 4 December 2009

Passed 4 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended: None



Chapter 74

AN ACT RESPECTING THE MUSÉE NATIONAL DES BEAUX-ARTS DU QUÉBEC AND THE FABRIQUE DE LA PAROISSE DE SAINT-DOMINIQUE DE QUÉBEC

[Assented to 4 December 2009]

AS, by a notice of entry of immovable cultural property dated 8 May 1975 and registered at the registry office of the registration division of Québec on 14 May 1975 under number 805931, the Minister of Cultural Affairs notified Les Dominicains ou Frères prêcheurs de la cité de Québec (“the Dominican Friars”) that the Maison Krieghoff, situated at 115 Grande Allée Ouest, Québec, was classified within the meaning of the Cultural Property Act (1972, chapter 19) and that its protected area extended partly onto lots 4443 of the cadastre of the city of Québec (Montcalm ward) and 153 of the cadastre of the parish of Notre-Dame-de-Québec (La Banlieue), registration division of Québec;

AS, on the date of the notice of entry, the convent of the Dominican Friars was situated on lots 4443 of the cadastre of the city of Québec (Montcalm ward) and 153 of the cadastre of the parish of Notre-Dame-de-Québec (La Banlieue), registration division of Québec;

AS, on the same date, the Dominican Friars also owned the Saint-Dominique parish church contiguous to the convent on lot 4443 of the cadastre of the city of Québec (Montcalm ward), registration division of Québec;

AS, subsequently, the Dominican Friars registered certain cadastral subdivisions in anticipation of the sale of the Saint-Dominique parish church to the Fabrique de la paroisse de Saint-Dominique de Québec;

AS, on 20 September 1985, a part of lot 4443 was joined by cadastral renewal to lot 4698 of the same cadastre (Grande Allée) and the remaining part of lot 4443 was subdivided and became subdivision 4443-1 of the cadastre of the city of Québec (Montcalm ward), registration division of Québec;

AS, on 30 September 1988, lot 153 of the cadastre of the parish of Notre-Dame-de-Québec (La Banlieue), registration division of Québec, was subdivided and became subdivisions 153-1 and 153-2 of the same cadastre, subdivision 153-2 being situated, however, outside the protected area of the Maison Krieghoff;

AS, on 19 October 1988, subdivision 4443-1 of the cadastre of the city of Québec (Montcalm ward), registration division of Québec, was replaced and became lot 4932 of the same cadastre, and as that lot 4932 was immediately subdivided and became subdivisions 4932-1 and 4932-2 of the same cadastre;

AS, by a deed registered on 20 September 1989 at the registry office of the registration division of Québec under number 1342555, the Dominican Friars sold subdivision 4932-2 of the cadastre of the city of Québec (Montcalm ward), registration division of Québec, along with the Saint-Dominique parish church erected on it, to the Fabrique de la paroisse de Saint-Dominique de Québec;

AS, on 1 September 1998, subdivisions 4932-1 and 153-1, owned by the Dominican Friars, underwent cadastral renewal and became lot 1314802 of the cadastre of Québec, registration division of Québec;

AS, on the same day, subdivision 4932-2, owned by the Fabrique de la paroisse de Saint-Dominique de Québec, underwent cadastral renewal and became lot 1314806 of the cadastre of Québec, registration division of Québec;

AS, on 18 December 2006, on the recommendation of the Minister of Culture and Communications, the Musée national des beaux-arts du Québec was authorized by Order in Council 1196-2006 to acquire lot 1314802 of the cadastre of Québec, registration division of Québec, along with the convent built on it, bearing the civic addresses 171-179 Grande Allée Ouest, Québec;

AS, by a deed registered on 26 February 2007 at the registry office of the registration division of Québec under number 14024714, the Musée national des beaux-arts du Québec acquired lot 1314802 and the convent built on it from the Dominican Friars;

AS, under sections 48 and 50 of the Cultural Property Act (R.S.Q., chapter B-4), no person may, as far as immovables or parts of immovables situated in a protected area are concerned, divide, subdivide, re-divide or parcel out land without the authorization of the Minister of Culture, Communications and the Status of Women;

AS, under section 57.1 of the Cultural Property Act, no division or subdivision plan or any other form of parcelling out of land situated in a protected area may be registered in the land register if the conditions of an authorization under that Act have not been met or if such an authorization has not been given;

AS the authorization of the Minister of Cultural Affairs or the Minister of Culture and Communications, as the case may be, required under sections 48 and 50 of the Cultural Property Act had not been obtained when subdivisions 4443-1, 4932-1 and 4932-2 of the cadastre of the city of Québec (Montcalm ward), registration division of Québec, and 153-1 of the cadastre of the

parish of Notre-Dame-de-Québec (La Banlieue), registration division of Québec, were registered, and the plans creating the subdivisions were registered in the land register despite the absence of authorization;

AS, under section 57 of the Cultural Property Act, the Minister of Culture, Communications and the Status of Women may obtain an order from the Superior Court for the cessation of any act or operation undertaken or continued without the authorization required under section 48 of that Act;

AS it is important for the Musée national des beaux-arts du Québec and the Fabrique de la paroisse de Saint-Dominique de Québec that the absence of authorization from the Minister of Cultural Affairs or the Minister of Culture and Communications, as the case may be, and the resulting defects of title affecting their respective property be remedied;

AS the Minister of Culture, Communications and the Status of Women has been informed of the introduction of this Act and has not objected to it;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite sections 57 and 57.1 of the Cultural Property Act (R.S.Q., chapter B-4), subdivisions 4443-1, 4932-1 and 4932-2 of the cadastre of the city of Québec (Montcalm ward) and 153-1 of the cadastre of the parish of Notre-Dame-de-Québec (La Banlieue), all of the registration division of Québec, and the plans creating them may not be cancelled on the ground that the authorization of the Minister of Cultural Affairs or the Minister of Culture and Communications, as the case may be, was not obtained as required under sections 48 and 50 of that Act.

2. Moreover, the deeds of sale registered under numbers 1342555 and 14024714 at the registry office of the registration division of Québec, lots 4932 of the cadastre of the city of Québec (Montcalm ward) and 1314802 and 1314806 of the cadastre of Québec, all of the registration division of Québec, and the plans creating them may not be cancelled on the ground that the authorization of the Minister of Cultural Affairs or the Minister of Culture and Communications, as the case may be, was not obtained for the subdivisions and plans mentioned in section 1.

3. This Act must be registered at the registry office of the registration division of Québec and the appropriate entries registered against lots 1314802 and 1314806 of the cadastre of Québec.

4. This Act comes into force on 4 December 2009.

2009, chapter 75

AN ACT TO AMEND THE CHARTER OF L'ABBAYE DE SAINT-BENOÎT-DU-LAC

Bill 214

Introduced by Mr. Pierre Paradis, Member for Brome-Missisquoi

Introduced 10 November 2009

Passed in principle 4 December 2009

Passed 4 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended:

Act to incorporate *Les Pères Bénédictins de Saint-Benoît-du-Lac* (1927, chapter 111)

Act to amend the charter of *Les Pères Bénédictins de Saint-Benoît-du-Lac* and to detach their immoveables from the municipality of Austin to form a separate municipality under the name of Saint-Benoît-du-Lac (1939, chapter 149)

Act to amend the charter of *Les Pères Bénédictins de Saint-Benoît-du-Lac* (1943, chapter 68)

Act respecting les Pères Bénédictins de Saint-Benoît-du-Lac (1955, chapter 134)



Chapter 75

AN ACT TO AMEND THE CHARTER OF L'ABBAYE DE SAINT-BENOÎT-DU-LAC

[Assented to 4 December 2009]

AS Les Pères Bénédictins de Saint-Benoît-du-Lac were constituted as a legal person by chapter 111 of the statutes of 1927;

AS the charter of the legal person was amended by chapter 149 of the statutes of 1939, chapter 68 of the statutes of 1943, in particular to create the municipality of Saint-Benoît-du-Lac, and chapter 134 of the statutes of 1955, in particular to allow the legal person to be called “L’Abbaye des Moines Bénédictins de Saint-Benoît-du-Lac” or “L’Abbaye de Saint-Benoît-du-Lac”;

AS it is expedient to again amend the internal structure as well as certain powers, rights and privileges of the legal person so as to better reflect its current needs;

AS it is in the interest of the legal person that its charter be amended accordingly;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 3 of the Act to incorporate *Les Pères Bénédictins de Saint-Benoît-du-Lac* (1927, chapter 111), amended by section 1 of chapter 68 of the statutes of 1943 and section 6 of chapter 134 of the statutes of 1955, is replaced by the following sections:

“3a. The legal person shall have all the rights conferred on a legal person by the Civil Code. It may, in particular, in the exercise of its rights,

(a) acquire and alienate property by gratuitous or onerous title;

(b) carry out new constructions;

(c) invest its funds in its own name or as depositary and administrator;

(d) assist any person, including its members, pursuing any purpose similar to one of its own, transfer any property gratuitously or not to such a person, lend money to such a person and secure or guarantee the person’s obligations or commitments;

(e) establish and maintain cemeteries and erect vaults in its chapels for the mortal remains of its members, its benefactors or any person connected in any way with it, in conformity with the Burial Act (R.S.Q., chapter I-11); and

(f) provide for the education, instruction, sustenance and support of its members, persons in its service and persons connected in any way with it.

“3b. The legal person may make, amend and repeal by-laws respecting

(a) its internal management;

(b) the appointment, functions, duties and powers of its officers and employees;

(c) the constitution, appointment and management of executive committees, special committees, bodies and officers that may be constituted or appointed for the pursuit of its purposes and charged with the exercise of all or some of its powers;

(d) the administration, management and control of its property, works and undertakings; and

(e) the pursuit of its purposes generally.”

2. Section 3a of the Act, enacted by section 2 of chapter 68 of the statutes of 1943, is renumbered and becomes section 3c, and is amended by striking out “erect such buildings as are suitable for such purposes in each locality where it has an establishment, and establish upon its properties, in conformity with the conditions and formalities required by law and the regulations of the Board of Health of the Province of Quebec, cemeteries, vaults or crypts for the disposal of the mortal remains of the members or benefactors of the corporation or of any other person in any way connected with the corporation;” in the sixth to seventeenth lines.

3. Section 4 of the Act, replaced by section 11 of chapter 149 of the statutes of 1939 and section 4 of chapter 134 of the statutes of 1955, is again replaced by the following section:

“4. The affairs of the legal person shall be administered in accordance with the Declarations and Constitutions of the Benedictine congregation of Solesmes, by the person holding the office of Abbot of the abbey or any equivalent function.”

4. Section 6 of the Act is replaced by the following section:

“6. The legal person may change its name or transfer its head office to another place within Québec by by-law, in accordance with the Act respecting the special powers of legal persons (R.S.Q., chapter P-16), with the necessary modifications.”

5. Section 7 of the Act is repealed.
6. Section 8 of the Act is renumbered and becomes section 12.
7. The Act is amended by inserting the following sections after section 7:

“8. On an application by the legal person, the enterprise registrar may, on the conditions the enterprise registrar determines, agree to dissolve the legal person and set the date of its dissolution. The enterprise registrar shall dissolve the legal person by drawing up an act of dissolution and depositing it in the register instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45).

The legal person is dissolved from the date set by the enterprise registrar.

The property of the dissolved legal person, after payment of any obligations, is vested in the body that is designated in the application for dissolution and that previously accepted the property so vested.

“9. In the absence of a mandate given by its members under article 2166 of the Civil Code, the legal person shall have the mandate and responsibility to fully ensure the care and administer the property of its members for as long as they remain members of the legal person. The legal person shall appoint one of its officers to execute the mandate.

The execution of the mandate is subordinate to the occurrence of incapacity and to homologation by the court, on the application of the legal person. An application for homologation or revocation of the mandate of the legal person is effected in accordance with the Code of Civil Procedure. The application for homologation must identify the officer appointed to execute the mandate. Proof that the mandator is a member of the legal person is proof of the mandate.

“10. On an application by the legal person, the enterprise registrar may, by way of letters patent under the enterprise registrar’s hand and seal, constitute as a legal person any monastery, retreat, model farm, agricultural development or other body or undertaking related to the legal person.

The letters patent have the same effect as if they were issued by the Lieutenant-Governor under the Great Seal.

A legal person thus constituted has all the rights under section 3*a*.

The application must contain the following particulars:

- (a) the proposed name of the legal person;
- (b) the purposes for which constitution as a legal person is sought;

(c) the place within Québec where its head office is to be situated; and

(d) the rules for exercising its powers, for appointing its members and its visitor, if applicable, and for determining the number of directors, which may be set at one.

The enterprise registrar, on an application by such a legal person authorized by the legal person, may issue supplementary letters patent to modify its constituting documents.

Such a legal person may, by by-law, change its name or transfer its head office to another place within Québec in the manner described in section 6.

The enterprise registrar, on an application by such a legal person authorized by the legal person, may agree to dissolve it in the manner described in section 8.

“11. With the authorization of the legal person, legal persons constituted under section 10 may apply to the enterprise registrar for amalgamation into one single legal person. If the application is granted, the enterprise registrar shall issue letters patent and deposit them in the register.

Subject to such deposit, but from the date of the letters patent, the amalgamating legal persons are continued as one legal person and, as of that time, their patrimonies are joined together to form the patrimony of the amalgamated legal person. The rights and obligations of the amalgamating legal persons become rights and obligations of the amalgamated legal person and the latter becomes a party to any judicial or administrative proceeding to which the amalgamating legal persons were parties.”

8. The preamble and sections 1 and 2 of chapter 111 of the statutes of 1927, the preamble and sections 3 to 7 of chapter 149 of the statutes of 1939, the preamble and sections 2 to 4 of chapter 68 of the statutes of 1943 and the preamble and sections 1 and 3 of chapter 134 of the statutes of 1955 are amended by replacing “incorporated” by “constituted as a legal person”, by replacing “corporation”, except in the expression “municipal corporation”, and “civil corporation” by “legal person”, and by replacing “ordinary legal corporations” by “legal persons”, wherever they appear.

9. The second paragraph of the preamble of chapter 134 of the statutes of 1955 is amended by striking out “corporate” and the fourth paragraph of that preamble is amended by replacing “officiers” in the French text by “dirigeants”.

10. Section 3 of chapter 68 of the statutes of 1943 and section 2 of chapter 134 of the statutes of 1955 are amended by replacing “municipal corporation” by “municipality”.

11. This Act comes into force on 4 December 2009.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 76

AN ACT RESPECTING VILLE DE SEPT-ÎLES

Bill 215

Introduced by Madam Lorraine Richard, Member for Duplessis

Introduced 10 November 2009

Passed in principle 4 December 2009

Passed 4 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009, but has effect from 9 April 2009

Legislation amended: None



Chapter 76

AN ACT RESPECTING VILLE DE SEPT-ÎLES

[Assented to 4 December 2009]

AS it is in the interest of Ville de Sept-Îles that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. For the purpose of setting up a world-class stopover for cruise-ship companies, Ville de Sept-Îles may grant any assistance for the construction, establishment and operation of marine- and land-based infrastructures and installations on the land of the Sept-Îles Port Authority of which a technical description appears in Schedule I. The town may also enter into any agreement with the Sept-Îles Port Authority, the Innu Takuaikan Uashat mak Mani-Utenam Council or any person.

The first paragraph applies despite the Municipal Aid Prohibition Act (R.S.Q., chapter I-15).

2. Any assistance provided for in section 1 may be granted over the town's four fiscal years as of the fiscal year 2009. The total amount granted over all four fiscal years may not exceed \$3,400,000.

However, the town may, by a resolution approved by the Minister of Municipal Affairs, Regions and Land Occupancy, increase the maximum amount specified in the first paragraph or grant assistance for a fiscal year after the fiscal year 2012.

3. The town may, on the land described in Schedule I, construct, possess and operate buildings or installations to welcome cruise-ship passengers; the town may do this either on its own or in partnership with the Sept-Îles Port Authority, and may enter into an agreement with the latter for that purpose.

The town may also entrust a person with the operation of such buildings or installations.

4. This Act comes into force on 4 December 2009, but has effect from 9 April 2009.

SCHEDULE I
(Section 1)

An immovable known and designated as comprising the following lots:

- (a) lot number 2 828 957 of the cadastre of Québec, registration division of Sept-Îles;
- (b) lot number 2 829 214 of the cadastre of Québec, registration division of Sept-Îles;
- (c) lot number 4 246 117 of the cadastre of Québec, registration division of Sept-Îles;
- (d) lot number 4 246 118 of the cadastre of Québec, registration division of Sept-Îles.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 77

AN ACT TO AMEND THE ACT TO INCORPORATE THE WALES HOME

Bill 217

Introduced by Mr. Pierre Reid, Member for Orford

Introduced 12 November 2009

Passed in principle 4 December 2009

Passed 4 December 2009

Assented to 4 December 2009

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

Legislation amended:

Act to incorporate The Wales Home (1920, 10 George V, chapter 139)



Chapter 77

AN ACT TO AMEND THE ACT TO INCORPORATE THE WALES HOME

[Assented to 4 December 2009]

AS The Wales Home was incorporated on 14 February 1920 by the Act to incorporate The Wales Home (1920, 10 George V, chapter 139) for the purpose of founding a Protestant old people's home;

AS that Act was amended by the Act to amend the charter of The Wales Home (1941, 5 George VI, chapter 92);

AS, in accordance with the Act respecting the special powers of legal persons (R.S.Q., chapter P-16), The Wales Home changed its name to Foyer Wales–The Wales Home, and that change took effect on 11 October 1980, the date on which the notice of change of name was deposited in the register of sole proprietorships, partnerships and legal persons under No. 1146904223;

AS a judgment rendered on 22 June 2009 by the Honourable Judge Léo Daigle of the Superior Court, district of Saint-François, in file No. 450-17-003182-095 declared unwritten the word “Protestant” in the will of Sir Horace P. Wales;

AS the mission pursued by Foyer Wales–The Wales Home now corresponds to that of a residence for the elderly within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-4.2);

AS it is in the interest of Foyer Wales–The Wales Home that its constituting Act be amended accordingly;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The title of the Act to incorporate The Wales Home (1920, 10 George V, chapter 139) is replaced by the following title:

“Act to incorporate Foyer Wales–The Wales Home”.

2. Section 1 of the Act is amended by replacing “The Wales Home” by “Foyer Wales–The Wales Home”.

3. Section 3 of the Act, replaced by section 1 of the Act to amend the charter of The Wales Home (1941, 5 George VI, chapter 92), is again replaced by the following section:

3. The purpose of the corporation is to operate a residence for the elderly within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-4.2).”

4. Section 5 of the Act, replaced by section 3 of the Act to amend the charter of The Wales Home, is amended by striking out “, provided always that the immoveable property held by the corporation for permanent purposes shall not exceed the annual value of seventy-five thousand dollars.”

5. Section 7 of the Act, replaced by section 5 of the Act to amend the charter of The Wales Home, is amended by striking out “life”.

6. Sections 8 and 11 of the Act, replaced by sections 6 and 9 of the Act to amend the charter of The Wales Home, are repealed.

7. No provision of the Act to incorporate The Wales Home or the Act to amend the charter of The Wales Home may be interpreted in such a way that access to the services offered by Foyer Wales–The Wales Home is limited to Protestants.

8. This Act comes into force on the date to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2009, chapter 78

AN ACT RESPECTING MUNICIPALITÉ DE SAINT-AMBROISE

Bill 218

Introduced by Mr. Geoffrey Kelley, Member for Jacques-Cartier

Introduced 25 November 2009

Passed in principle 4 December 2009

Passed 4 December 2009

Assented to 4 December 2009

Coming into force: 4 December 2009

Legislation amended: None



Chapter 78

AN ACT RESPECTING MUNICIPALITÉ DE SAINT-AMBROISE

[Assented to 4 December 2009]

AS it is in the interest of Municipalité de Saint-Ambroise that it be granted certain powers ;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite the Act respecting municipal industrial immovables (R.S.Q., chapter I-0.1), Municipalité de Saint-Ambroise may alienate the parcel of land consisting of Parts A and B described in Schedule I in favour of the Société immobilière du Québec.
- 2.** The title of ownership of Part B, conferred on Municipalité de Saint-Ambroise by the deed published in the registry office of the registration division of Chicoutimi on 23 October 1978 under number 337-573, is validated.
- 3.** This Act comes into force on 4 December 2009.

SCHEDULE I
(Section I)

PART A

A parcel of land of irregular shape known and designated as part of original lot FIFTEEN (pt lot 15), rang Est, in the official cadastre of Canton de Bourget, within the limits of Municipalité de Saint-Ambroise, in the registration division of Chicoutimi, bounded and described as follows: northerly, by part of original lot 16 described in Part B, measuring within that limit eighty-seven metres and twenty-five hundredths (87.25 m); easterly, by a residual part of original lot 15, property of Municipalité de Saint-Ambroise, measuring within that limit eighty-three metres and forty-one hundredths (83.41 m); southerly, by part of original lot 15 (Route 172) (public road), measuring within that limit successive lengths of five metres and eighty-one hundredths (5.81 m) and eighty-one metres and twenty-seven hundredths (81.27 m); and westerly, by part of lot 15-26, property of Équipement Capital, measuring within that limit seventy-one metres and eighty-eight hundredths (71.88 m), comprising an area of six thousand seven hundred and sixty-four square metres and six tenths (6,764.6 m²).

PART B

A parcel of land of trapezoidal shape known and designated as part of the original lot SIXTEEN (pt lot 16), in the said range and cadastre, bounded and described as follows: northerly, by lot 16-27 (rue des Producteurs), measuring within that limit eighty-seven metres (87.00 m); easterly, by a residual part of original lot 16, property of Municipalité de Saint-Ambroise, measuring within that limit forty-three metres and ten hundredths (43.10 m); southerly, by part of original lot 15 described in Part A, measuring within that limit eighty-seven metres and twenty-five hundredths (87.25 m); and westerly, by lot 16-26, measuring within that limit forty-seven metres and fifty-three hundredths (47.53 m), comprising an area of three thousand nine hundred and forty square metres and eight tenths (3,940.8 m²).

INDEX

See before a chapter number means that the entry opposite does not refer to the main subject of that chapter, but rather to an Act amended, replaced or repealed, or an order in council or regulation amended, by that chapter.

Page numbers refer to the first page of the chapter.

Subject	Chapter	Page
75D, rue Sainte-Ursule, Québec	68	1839
A		
Abbaye de Saint-Benoît-du-Lac, Charter of L'	75	1879
Abitibi-Consolidated Company of Canada	62	1813
Accounting reform, Implementation of the	38	1285
Acquisition of farm land by non-residents	See 52	1417
Administrative justice	See 21	969
	See 24	1007
	See 30	1139
	See 31	1153
	See 45	1339
	See 48	1373
	See 52	1417
Agence des partenariats public-privé du Québec	See 53	1559
Agence nationale d'encadrement du secteur financier	See 25	1039
Agreement concerning the building and operating of a hospital centre in the Kahnawake Territory	23	1003
Amos	73	1869
Application of the Health Insurance Act	See 29	1125
Application of the Taxation Act	See 15	603
Appropriation Act No. 1, 2009-2010	2	7
Architects	See 35	1239
Artists, Professional status and conditions of engagement of performing, recording and film	32	1201
Assisted procreation, Clinical and research activities relating to	30	1139
Autorité des marchés financiers	See 58	1595
B		
Balanced budget	38	1285
Barreau du Québec	See 35	1239
	See 52	1417
Board members of public health and social services institutions, Terms of office of the	14	599
Bodies promoting international exchanges for young people	See 7	519
Boucherville	64	1821

Index

Subject	Chapter	Page
Boucherville, Immovable occupied by Ville de	69	1845
Brownsburg-Chatham	65	1825
Budget Speech delivered on 24 May 2007	5	65
Budget Speech delivered on 13 March 2008	15	603
Budgetary Policy, Ministerial Statement Concerning the Government's 2007–2008	5	65
Budgetary surplus reserve fund	See 38	1285
Building Act	See 57	1587
Business concerns records	See 52	1417
Business corporations	52	1417
C		
Capital régional et coopératif Desjardins	13	595
Caregiver support fund	42	1319
Centre de services partagés du Québec	See 40	1303
Certification of certain resources offering lodging to vulnerable clientele, Health services and social services with regard to the	46	1355
Charter of La Mutuelle Ecclésiastique d'Ottawa	67	1833
Charter of L'Abbaye de Saint-Benoît-du-Lac	75	1879
Charter of <i>Les Pères Bénédictins de Saint-Benoît-du-Lac</i>	See 75	1879
Charter of Ville de Longueuil	See 26	1065
Charter of Ville de Montréal	See 26	1065
	See 52	1417
Charter of Ville de Québec	See 26	1065
	See 52	1417
Chartered accountants	See 35	1239
	See 52	1417
Cinema	See 52	1417
Cities and towns	See 26	1065
	See 52	1417
Citizen participation in public debate, Freedom of expression and	12	589
Civil Code of Québec	See 25	1039
Civil protection	See 26	1065
Civil Service Superannuation Plan	See 56	1581
Climate change	33	1217
Clinical and research activities relating to assisted procreation	30	1139
Code of Civil Procedure	12	589
	See 52	1417
Code of ethics of Québec police officers	See 49	1383
Code of Penal Procedure	See 26	1065
	See 58	1595
Collection of certain debts	See 51	1403
Collective agreement decrees	See 43	1327
Commission municipale	See 26	1065

Index

Subject	Chapter	Page
Commissioner for complaints concerning mechanisms for the recognition of professional competence	50	1397
Communauté métropolitaine de Montréal	See 26	1065
Communauté métropolitaine de Québec	See 26	1065
Companies	See 52	1417
Compilation of Québec Laws and Regulations	40	1303
Conditions of employment and pension plan of Members of the National Assembly	3	33
Conditions of engagement of performing, recording and film artists, Professional status and	32	1201
Conseil des arts et des lettres du Québec	20	963
Conservation and development of wildlife	See 22	997
	49	1383
Consolidation of the statutes and regulations	See 40	1303
Construction industry, Crime in the	57	1587
Consumer protection	51	1403
Contracting by public bodies	See 53	1559
Cooperative investment plan	See 15	603
Cooperatives	See 52	1417
Court security	44	1333
Courts of justice	8	529
	44	1333
Courts, Improper use of the	12	589
Crime in the construction industry	57	1587
Cross-border policing	59	1631
Cullers	See 43	1327
D		
Death benefits and fines	19	953
Dental Act	See 35	1239
Deposit insurance	See 27	1103
	See 52	1417
	See 58	1595
Derivatives	See 25	1039
	See 58	1595
Distribution of financial products and services	See 25	1039
	See 58	1595
Driving schools	55	1577
E		
Early childhood development fund	39	1295
Education	See 38	1285
Education Act for Cree, Inuit and Naskapi Native Persons	See 52	1417
Educational childcare	See 36	1255
Educational Childcare Regulation	See 36	1255
Election Act	See 11	573

Index

Subject	Chapter	Page
Elections and referendums in municipalities	11	573
	<i>See 52</i>	1417
Employer assessment, Payment of the	19	953
Engineers	<i>See 35</i>	1239
Entente entre le Québec et la France en matière de reconnaissance mutuelle des qualifications professionnelles	16	931
Enterprise registrar	<i>See 52</i>	1417
Environment quality	<i>See 21</i>	969
	33	1217
Ethics, Lobbying transparency and	37	1281
F		
Fabrique de la paroisse de Saint-Dominique de Québec	74	1873
Family housing	<i>See 52</i>	1417
Family-type resources, Representation of	24	1007
Farmers' and dairymen's associations	<i>See 52</i>	1417
Financial administration	<i>See 6</i>	511
	<i>See 7</i>	519
	<i>See 32</i>	1201
	<i>See 38</i>	1285
	<i>See 53</i>	1559
	<i>See 58</i>	1595
Financial crisis on plans covered by the Act, Effects of the	1	1
Financial sector, Regulation of the	58	1595
Financial services cooperatives	27	1103
	<i>See 52</i>	1417
	<i>See 58</i>	1595
Fines, Death benefits and	19	953
Fire safety	<i>See 26</i>	1065
Firearms	54	1573
Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi	13	595
Fonds de solidarité des travailleurs du Québec (F.T.Q.)	13	595
Food products	10	557
Freedom of expression and citizen participation in public debate	12	589
Fuel tax	<i>See 5</i>	65
	<i>See 15</i>	603
	<i>See 47</i>	1361
Fund for the promotion of a healthy lifestyle	39	1295
Fund, Caregiver support	42	1319
Fund, Early childhood development	39	1295

G

Gaspé	70	1851
General and vocational colleges	<i>See 38</i>	1285
Generations Fund	<i>See 38</i>	1285

Index

Subject	Chapter	Page
Governance of state-owned enterprises	<i>See</i> 20	963
	<i>See</i> 41	1311
Governance of the Régie des rentes du Québec	41	1311
Government and Public Employees Retirement Plan	<i>See</i> 6	511
	<i>See</i> 7	519
	<i>See</i> 32	1201
	<i>See</i> 53	1559
	<i>See</i> 56	1581

H

Health	45	1339
Health and social services institutions, Terms of office of		
the board members of public	14	599
Health care costs recovery, Tobacco-related damages and	34	1227
Health insurance	<i>See</i> 29	1125
	<i>See</i> 30	1139
	<i>See</i> 45	1339
Health services and social services	<i>See</i> 24	1007
	<i>See</i> 29	1125
	<i>See</i> 45	1339
	46	1355
Health services and social services for Cree Native persons	<i>See</i> 45	1339
Healthy lifestyle, Fund for the promotion of a	39	1295
Héma-Québec and the haemovigilance committee	<i>See</i> 45	1339
Highway Safety Code	<i>See</i> 26	1065
	<i>See</i> 48	1373
	55	1577
Highway Safety Code and Regulation respecting demerit points	<i>See</i> 55	1577
Home childcare providers, Representation of certain	36	1255
Horticultural societies	<i>See</i> 52	1417
Hospital centre in the Kahnawake Territory, Building and		
operating of a	23	1003
Human relations, Mental health and	28	1109
Hunting and fishing rights in the James Bay and New Québec		
territories	<i>See</i> 49	1383

I

Immovable occupied by Ville de Boucherville	69	1845
Industrial accidents and occupational diseases	<i>See</i> 19	953
	<i>See</i> 24	1007
Industrial accidents and occupational diseases and Workers'		
Compensation	<i>See</i> 19	953
Infrastructure Québec	53	1559
Institut national de santé publique du Québec	<i>See</i> 45	1339
Institut national des mines	6	511

Index

Subject	Chapter	Page
Insurance	<i>See</i> 52	1417
	<i>See</i> 58	1595
Intermediate resources, Representation of certain	24	1007
Internal Trade, Implementation of the Ninth Protocol of Amendment to the Agreement on	43	1327
International Day of Non-Violence	61	1647
International financial centres	<i>See</i> 5	65
	<i>See</i> 15	603
	<i>See</i> 25	1039
	<i>See</i> 58	1595
J		
James Bay Native Development Corporation	<i>See</i> 52	1417
K		
Kahnawake Territory, Agreement concerning the building and operating of a hospital centre in the	23	1003
L		
Labour Code	<i>See</i> 24	1007
	<i>See</i> 32	1201
	<i>See</i> 36	1255
Labour relations, vocational training and workforce management in the construction industry	<i>See</i> 16	931
	<i>See</i> 57	1587
Labour standards	<i>See</i> 15	603
	<i>See</i> 25	1039
	<i>See</i> 58	1595
Lac-Sergent	71	1855
Land regime in the James Bay and New Québec territories	<i>See</i> 52	1417
Land surveyors	<i>See</i> 35	1239
Land use planning and development	<i>See</i> 26	1065
Laws and Regulations, Compilation of Québec	40	1303
Legal publicity of sole proprietorships, partnerships and legal persons	<i>See</i> 52	1417
Lobbying transparency and ethics	37	1281
Lobbyists Commissioner, Term of the person designated to act temporarily as	60	1643
Longueuil, Charter of Ville de	<i>See</i> 26	1065
M		
Malartic	63	1817
Marketing of agricultural, food and fish products	<i>See</i> 52	1417

Index

Subject	Chapter	Page
Medical Act	<i>See</i> 28	1109
	<i>See</i> 30	1139
	<i>See</i> 35	1239
Medical centres, Specialized	29	1125
Medical imaging laboratories	29	1125
Medical laboratories, organ, tissue, gamete and embryo conservation, and disposal of human bodies	<i>See</i> 29	1125
	<i>See</i> 30	1139
	<i>See</i> 43	1327
	<i>See</i> 45	1339
Members of the National Assembly, Conditions of employment and pension plan of	3	33
Mental health and human relations	28	1109
Midwives	<i>See</i> 35	1239
Mining companies	<i>See</i> 52	1417
Mining duties	<i>See</i> 52	1417
Ministère de la Justice	8	529
Ministère des Affaires municipales et des Régions	<i>See</i> 26	1065
Ministère des Finances	<i>See</i> 38	1285
Ministère des Transports	<i>See</i> 48	1373
Ministère du Développement économique, de l'Innovation et de l'Exportation	<i>See</i> 26	1065
Ministère du Revenu	<i>See</i> 5	65
	<i>See</i> 15	603
	<i>See</i> 19	953
	<i>See</i> 24	1007
	<i>See</i> 47	1361
Ministerial Statement Concerning the Government's 2007-2008 Budgetary Policy, 1 June 2007	5	65
Mixed enterprise companies in the municipal sector	<i>See</i> 52	1417
Montréal, Charter of Ville de	<i>See</i> 26	1065
	<i>See</i> 52	1417
Mont-Saint-Hilaire	72	1859
Municipal affairs	26	1065
Municipal aid prohibition	<i>See</i> 52	1417
Municipal Code of Québec	<i>See</i> 26	1065
	<i>See</i> 52	1417
Municipal courts	44	1333
Municipal powers	<i>See</i> 26	1065
Municipal powers in certain urban agglomerations	<i>See</i> 26	1065
Municipal taxation	<i>See</i> 26	1065
Municipal territorial organization	<i>See</i> 11	573
	<i>See</i> 26	1065
Musée national des beaux-arts du Québec	74	1873
Mutuelle Ecclésiastique d'Ottawa, Charter of La	67	1833

Index

Subject	Chapter	Page
N		
National Assembly	<i>See</i> 3	33
National Assembly, Conditions of employment and pension plan of Members of the	3	33
Negotiation process for certain home childcare providers	36	1255
Negotiation process for family-type resources and certain intermediate resources	24	1007
Ninth Protocol of Amendment to the Agreement on Internal Trade, Implementation of the	43	1327
Non-Violence, International Day of	61	1647
Northern villages and the Kativik Regional Government	<i>See</i> 26	1065
	<i>See</i> 52	1417
Notaries	<i>See</i> 35	1239
	<i>See</i> 58	1595
Nurses	<i>See</i> 28	1109
	<i>See</i> 35	1239
O		
Occupational health and safety regime	19	953
Off-highway vehicles	18	945
Office of Commissioner for complaints concerning mechanisms for the recognition of professional competence	50	1397
Office Québec-Monde pour la jeunesse	7	519
Optometry	<i>See</i> 35	1239
Order in Council 1012-2001 dated 5 September 2001	66	1829
Order in Council 1202-2001 dated 10 October 2001, concerning the amalgamation of Municipalité d'Adstock and Village de Sainte-Anne-du-Lac	<i>See</i> 26	1065
Order in Council 1480-2001 dated 12 December 2001	66	1829
Order in Council 1214-2005 dated 7 December 2005, concerning the urban agglomeration of Longueuil	<i>See</i> 26	1065
P		
Parental insurance	<i>See</i> 24	1007
Parks	<i>See</i> 49	1383
Pay equity	9	535
Pension Plan of Certain Teachers	<i>See</i> 56	1581
Pension Plan of Elected Municipal Officers	<i>See</i> 26	1065
Pension Plan of Management Personnel	<i>See</i> 6	511
	<i>See</i> 7	519
	<i>See</i> 32	1201
	<i>See</i> 53	1559
	<i>See</i> 56	1581

Index

Subject	Chapter	Page
Pension plan of Members of the National Assembly, Conditions of employment and	3	33
Pension Plan of Peace Officers in Correctional Services	<i>See</i> 56	1581
Pension plans in the public sector	56	1581
Percé	73	1869
<i>Pères Bénédictins de Saint-Benoît-du-Lac, Les</i>	<i>See</i> 75	1879
Pharmacy	<i>See</i> 35	1239
Police	59	1631
Prearranged funeral services and sepultures	<i>See</i> 25	1039
	<i>See</i> 51	1403
Prehospital emergency services	<i>See</i> 43	1327
	<i>See</i> 45	1339
Prescription drug insurance	<i>See</i> 5	65
Press	<i>See</i> 52	1417
Process of negotiation of collective agreements in public and parapublic sectors	<i>See</i> 6	511
Process of negotiation of the collective agreements in the public and parapublic sectors	<i>See</i> 53	1559
Professional chemists	<i>See</i> 35	1239
Professional Code	<i>See</i> 16	931
	28	1109
	35	1239
	<i>See</i> 50	1397
Professional competence, Commissioner for complaints concerning mechanisms for the recognition of	50	1397
Professional status and conditions of engagement of performing, recording and film artists	32	1201
Professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters	<i>See</i> 32	1201
Property tax refund	<i>See</i> 5	65
	<i>See</i> 15	603
Public Administration	<i>See</i> 3	33
	<i>See</i> 38	1285
Public Curator	<i>See</i> 5	65
Public health	<i>See</i> 45	1339
Public health protection	<i>See</i> 30	1139
Public officers	<i>See</i> 52	1417
Public sector, Pension plans in the	56	1581
Public transit authorities	<i>See</i> 26	1065

Q

Québec business investment companies	<i>See</i> 52	1417
Québec Laws and Regulations, Compilation of	40	1303
Québec Pension Plan	<i>See</i> 5	65
	<i>See</i> 24	1007
	<i>See</i> 41	1311

Index

Subject	Chapter	Page
Québec sales tax	<i>See</i> 5	65
	<i>See</i> 15	603
Québec, Charter of Ville de	<i>See</i> 26	1065
	<i>See</i> 52	1417
 R		
Racing	<i>See</i> 43	1327
Radiology technologists	<i>See</i> 35	1239
Real estate brokerage	<i>See</i> 25	1039
	<i>See</i> 58	1595
Régie de l'assurance maladie du Québec	<i>See</i> 5	65
	<i>See</i> 15	603
	<i>See</i> 24	1007
Régie de l'énergie	<i>See</i> 33	1217
Régie des rentes du Québec, Governance of the	41	1311
Regulation respecting supplemental pension plans	<i>See</i> 1	1
Regulation respecting the participation of Indians in the Québec Pension Plan	<i>See</i> 24	1007
Regulations, Compilation of Québec Laws and	40	1303
Research activities relating to assisted procreation, clinical and	30	1139
Richelieu River, Protection of wetlands along part of the	31	1153
Roads	<i>See</i> 48	1373
Rouyn-Noranda	73	1869
 S		
Safety in sports	54	1573
Saint-Ambroise	78	1893
Saint-Benoît-du-Lac, Charter of L'Abbaye de	75	1879
Sainte-Catherine-de-la-Jacques-Cartier	71	1855
Sainte-Ursule, Québec, 75D, rue	68	1839
Saint-Hyacinthe	66	1829
Securities	25	1039
	<i>See</i> 27	1103
	<i>See</i> 58	1595
Securities Regulation	<i>See</i> 25	1039
Sept-îles	76	1885
Shawinigan	66	1829
Slaughterhouses, Development of local	10	557
Specialized medical centres	29	1125
Specialized medical treatments provided in a specialized medical centre	<i>See</i> 29	1125
Sports, Safety in	54	1573
Stenographers	<i>See</i> 43	1327
Supplemental Pension Plans	1	1
	<i>See</i> 41	1311

Index

Subject	Chapter	Page
T		
Taxation	<i>See</i> 5	65
	<i>See</i> 15	603
	<i>See</i> 24	1007
	<i>See</i> 25	1039
	<i>See</i> 36	1255
	<i>See</i> 58	1595
Taxi, Transportation services by	17	935
Teachers Pension Plan	<i>See</i> 56	1581
Telegraph and telephone companies	<i>See</i> 52	1417
Tobacco	<i>See</i> 22	997
Tobacco smuggling	47	1361
Tobacco tax	<i>See</i> 15	603
	47	1361
Tobacco-related damages and health care costs recovery	34	1227
Tourist accommodation establishments	22	997
Transport infrastructure partnerships	48	1373
	<i>See</i> 53	1559
Transportation services by taxi	17	935
Travel agents	<i>See</i> 51	1403
Trust companies and savings companies	<i>See</i> 25	1039
	<i>See</i> 52	1417
U		
Université du Québec	<i>See</i> 38	1285
V		
Vulnerable clientele, Health services and social services with regard to the certification of certain resources offering lodging to	46	1355
W		
Wales Home, The	77	1889
Water resource protection	21	969
Water resources preservation	<i>See</i> 21	969
Water resources, Collective nature of	21	969
Waters in the domain of the State, boundaries of the	31	1153
Wetlands along part of the Richelieu River, Protection of	31	1153
Wildlife, Conservation and development of	49	1383
Winding-up Act	<i>See</i> 52	1417
Workforce skills development and recognition	<i>See</i> 15	603
	<i>See</i> 43	1327
Workforce vocational training and qualification	<i>See</i> 43	1327

Index

Subject	Chapter	Page
Y		
Youth protection	See 45	1339