



Statutes of Québec 2010

NATIONAL ASSEMBLY OF QUÉBEC

The Honourable
PIERRE DUCHESNE, *Lieutenant-Governor*

QUÉBEC OFFICIAL PUBLISHER



Statutes of Québec 2010

assented to between 1 January 2010 and 31 December 2010

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NOTE

This volume contains essentially the text of the public and private Acts assented to in 2010.

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 2010, 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 2010 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 2010, 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.pdf.

A table of concordance lists the chapter number in the *Revised Statutes of Québec* assigned to certain Acts passed between 1 January 2010 and 31 December 2010.

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

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

Legislative Translation and Publishing Directorate
National Assembly of Québec

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2010, chapter 1

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS PRINCIPALLY WITH REGARD TO THE AWARDING PROCESS FOR CONTRACTS MADE BY MUNICIPAL BODIES

Bill 76

Introduced by Mr. Laurent Lessard, Minister of Municipal Affairs, Regions and Land
Occupancy

Introduced 18 November 2009

Passed in principle 25 November 2009

Passed 18 February 2010

Assented to 1 March 2010

Coming into force: 1 March 2010, except section 11, paragraph 1 of section 17, section 20, paragraph 1 of section 26, section 29, paragraph 1 of section 34, section 36, paragraph 1 of section 41, section 55 and paragraph 1 of section 60, which come into force on 1 September 2010

Legislation amended:

Charter of Ville de Longueuil (R.S.Q., chapter C-11.3)

Charter of Ville de Montréal (R.S.Q., chapter C-11.4)

Charter of Ville de Québec (R.S.Q., chapter C-11.5)

Cities and Towns Act (R.S.Q., chapter C-19)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02)

Municipal Powers Act (R.S.Q., chapter C-47.1)

Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1)

Act respecting public transit authorities (R.S.Q., chapter S-30.01)

Explanatory notes

This Act amends various legislative provisions applicable to municipalities and various other municipal bodies with regard particularly to the rules governing the awarding of contracts.

The Act grants the Government the power to determine by regulation any authorization, condition or rule to which a contract awarded by a municipal body is subject, in addition to the authorizations, conditions or rules for awarding contracts already set out or provided for in the Act applicable to the municipal body concerned. It requires municipal bodies to adopt a contract management policy and make it accessible.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act introduces a prohibition for members of the council and officers or employees of the municipal body against revealing, before the opening of tenders, any information that may be used to determine the number of persons or the identity of the persons who have submitted a tender or requested a copy of the call for tenders or of a document to which it refers.

It provides that the municipal body must establish an estimate of the price of a contract involving an expenditure of \$100,000 or more before any tenders are opened or the contract is entered into.

The Act requires every municipal body to publish and keep up to date, on the Internet, a list of the contracts it enters into that involve an expenditure of \$25,000 or more. It identifies the information on the list and states that it must remain posted for at least three years. It also sets out the rules governing payment of a contract.

The Act also extends to various municipal bodies the powers the Minister has to give advice, make recommendations and carry out investigations or verifications with regard to municipalities. It specifies the powers of the persons who will carry out the verifications and grants the Minister the power to give instructions to the council of a municipal body following an investigation or a verification. Lastly, the Act provides that the advice, recommendations and instructions of the Minister will be posted on the department's website.



Chapter 1

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS PRINCIPALLY WITH REGARD TO THE AWARDING PROCESS FOR CONTRACTS MADE BY MUNICIPAL BODIES

[Assented to 1 March 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHARTER OF VILLE DE LONGUEUIL

1. Section 60.1 of the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is amended

- (1) by inserting “477.4 to 477.7 and” after “Sections” in the third paragraph;
- (2) by replacing “the regulation made under section 573.3.0.1” in the third paragraph by “a regulation made under section 573.3.0.1 or 573.3.1.1”;
- (3) by inserting the following paragraph after the third paragraph:

“The following modifications are among those applicable for the purposes of the third paragraph: if the legal person does not have a website, the list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published on another website the legal person determines; the legal person shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of the city.”

CHARTER OF VILLE DE MONTRÉAL

2. Section 2 of Schedule C to the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by replacing “section 217” in the fifth paragraph by “sections 216.1 and 217”.

3. Schedule C to the Charter is amended by inserting the following section after section 216:

“216.1. Sections 477.4 to 477.7 of the Cities and Towns Act (chapter C-19) apply to the commission, with the necessary modifications.

The following modifications are among those applicable for the purposes of the first paragraph: if the legal commission does not have a website, the list described in the first paragraph of section 477.5 of the Cities and Towns

Act must be published on another website the commission determines; the commission shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of the city.”

4. Section 217 of Schedule C to the Charter is amended by inserting “and the commission is deemed to be a local municipality for the purposes of a regulation made under section 573.3.0.1 or 573.3.1.1” after “commission” in the first paragraph.

5. Section 231.1 of Schedule C to the Charter is amended

(1) by inserting “477.4 to 477.7 and” after “Sections”;

(2) by replacing “the regulation made under section 573.3.0.1” by “a regulation made under section 573.3.0.1 or 573.3.1.1”;

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

“The following modifications are among those applicable for the purposes of the first paragraph: if the body does not have a website, the list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published on another website the body determines; the body shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of the city.”

6. Section 231.15 of Schedule C to the Charter is amended

(1) by inserting “477.4 to 477.7 and” after “Sections”;

(2) by replacing “the regulation made under section 573.3.0.1” by “a regulation made under section 573.3.0.1 or 573.3.1.1”;

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

“The following modifications are among those applicable for the purposes of the first paragraph: if the arts council does not have a website, the list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published on another website the arts council determines; the arts council shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of the city.”

CHARTER OF VILLE DE QUÉBEC

7. Section 61 of the Schedule to the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended

- (1) by inserting “477.4 to 477.7 and” after “Sections” in the sixth paragraph;
- (2) by replacing “the regulation made under section 573.3.0.1” in the sixth paragraph by “a regulation made under section 573.3.0.1 or 573.3.1.1”;
- (3) by adding the following paragraph at the end:

“The following modifications are among those applicable for the purposes of the sixth paragraph: if the body does not have a website, the list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published on another website the body determines; the body shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of the city.”

CITIES AND TOWNS ACT

8. Section 465.10.1 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended

- (1) by inserting “477.4 to 477.7 and” after “Sections”;
- (2) by replacing “the regulation made under section 573.3.0.1” by “a regulation made under section 573.3.0.1 or 573.3.1.1”;
- (3) by adding the following paragraph at the end:

“The following modifications are among those applicable for the purposes of the first paragraph: if the legal person does not have a website, the list described in the first paragraph of section 477.5 must be published on another website the legal person determines; the legal person shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of each municipality that is a member of the legal person.”

9. Section 468.51 of the Act is amended

- (1) by inserting “477.4 to 477.7,” after “477.2,” in the first paragraph;
- (2) by adding the following paragraph at the end:

“For the purposes of section 477.6, if the board does not have a website, the list described in the first paragraph of section 477.5 must be published on another website the board determines; the board shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of each municipality in whose territory the board has jurisdiction.”

10. The Act is amended by inserting the following sections after section 477.3:

“477.4. If a contract involves an expenditure of \$100,000 or more, the municipality must establish an estimate of the price before any tenders are opened or the contract is entered into.

“477.5. Every municipality must publish and keep up to date, on the internet, a list of the contracts it enters into that involve an expenditure of \$25,000 or more. The list must be intelligible and easily accessible.

The Minister of Municipal Affairs, Regions and Land Occupancy may make rules concerning the form in which the list must be presented.

The list must be updated at least once a month. It must contain, in respect of each contract, the following information:

(1) if the contract involves an expenditure of \$100,000 or more, the price of the contract as estimated by the municipality in accordance with section 477.4;

(2) the price of the contract, the name of the person with whom it was entered into and, if the contract contains a renewal option, the total expenditure that would be incurred if all the options were exercised; and

(3) the object of the contract.

If the contract is subject to a rule governing the awarding of contracts set out in section 573 or 573.1 or in the regulation made under section 573.3.0.1 or 573.3.1.1, the list must also contain

(1) the name of each tenderer;

(2) the amount of each tender; and

(3) the identification of the tenders that are considered to conform to requirements.

If the contract is entered into by mutual agreement, the list must mention, if applicable, the legislative provision or the provision of the regulation made under section 573.3.0.1 under which the contract could be awarded without a call for tenders.

In all cases, the list must also state, as soon as possible after the execution of the contract, the total expenditure actually incurred.

The information regarding a contract required under the third, fourth, fifth and sixth paragraphs must remain posted on the internet for at least three years after the date on which the information required under the sixth paragraph is posted.

“477.6. The list required under section 477.5 must be published on the municipality’s website or, if the municipality has none, on the website of the regional county municipality whose territory comprises that of the municipality.

If the regional county municipality has no website, the list must be published on another website, and the municipality shall give public notice of the address of that website at least once a year.

“477.7. No payment of more than 10% of a contract involving an expenditure of \$25,000 or more may be made before the information regarding the contract required under the third, fourth and fifth paragraphs of section 477.5 has been published.

Furthermore, no final payment may be made until the information required under the sixth paragraph of that section is also published.”

11. Section 573 of the Act is amended by inserting the following subsection after subsection 3:

“(3.1) Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and until the opening of tenders, no member of a council or officer or employee of the municipality may disclose information that may be used to determine the number of persons or the identity of the persons who have submitted a tender or requested a copy of the call for tenders or of a document to which it refers.”

12. Section 573.1.0.4 of the Act is amended by replacing “section 573.3.0.1” by “sections 573.3.0.1 and 573.3.1.1”.

13. Section 573.3.1 of the Act is amended by replacing “the regulation under section 573.3.0.1” in the first paragraph by “a regulation made under section 573.3.0.1 or 573.3.1.1”.

14. The Act is amended by inserting the following sections after section 573.3.1:

“573.3.1.1. In compliance with any intergovernmental agreement on the opening of public procurement applicable to the municipality, the Government may, by regulation, determine any authorization, condition or rule relating to the awarding of contracts, in addition to the authorizations, conditions or rules set out or provided for in this Act, to which a contract is subject, including a contract that is not described in any of the subparagraphs of the first paragraph of subsection 1 of section 573 or in section 573.3.0.2.

The regulation may prescribe categories of contracts, combine categories and determine different authorizations, conditions or rules relating to the awarding of contracts, according to the categories or combinations.

“573.3.1.2. Every municipality must adopt a contract management policy.

Such a policy is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of subsection 1 of section 573 or in section 573.3.0.2.

The contract management policy must include

(1) measures to ensure that no tenderer or representative of a tenderer has communicated or attempted to communicate with a member of the selection committee in order to influence the member concerning the call for tenders for which the tenderer or representative submitted a tender;

(2) measures to ensure compliance with any applicable anti-bid-rigging legislation;

(3) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the code of conduct for lobbyists adopted under that Act;

(4) measures to prevent intimidation, influence peddling and corruption;

(5) measures to prevent conflict of interest situations; and

(6) measures to prevent any other situation likely to compromise the impartiality or objectivity of the call for tenders or the management of the resulting contract.

Every municipality must make its policy available at all times by publishing it on the website on which it publishes the list required under section 477.5.

As regards non-compliance with a measure included in the contract management policy, section 573.3.4 applies only in the case of a contract for which the awarding process began after the date as of which the measure was included in the policy.”

15. Section 573.3.2 of the Act is amended by inserting “and the regulation under section 573.3.1.1” after “573.3.0.2” in the second paragraph.

16. Section 573.3.3.1 of the Act is amended by replacing “the regulation under section 573.3.0.1” by “a regulation under section 573.3.0.1 or 573.3.1.1”.

17. Section 573.3.4 of the Act is amended

(1) by inserting “who knowingly fails to comply with the prohibition set out in subsection 3.1 of section 573 or” after “A member of the council” in the first paragraph;

(2) by replacing “set out” in the first paragraph by “or measures set out or provided for”;

(3) by replacing “or in the regulation made under section 573.3.0.1” in the first paragraph by “, in a regulation made under section 573.3.0.1 or 573.3.1.1 or in the policy adopted under section 573.3.1.2”.

MUNICIPAL CODE OF QUÉBEC

18. Article 620 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended

(1) by inserting “477.4 to 477.7,” after “477.2,” in the first paragraph;

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

“For the purposes of section 477.6 of the Cities and Towns Act, if the board does not have a website, the list described in the first paragraph of section 477.5 of that Act must be published on another website the board determines; the board shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of each municipality in whose territory the board has jurisdiction.”

19. Article 711.11.1 of the Code is amended

(1) by inserting “and 961.2 to 961.5” after “938.4”;

(2) by replacing “the regulation made under article 938.0.1” by “a regulation made under article 938.0.1 or 938.1.1”;

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

“The following modifications are among those applicable for the purposes of the first paragraph: if the legal person does not have a website, the list described in the first paragraph of article 961.3 must be published on another website the legal person determines; the legal person shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of each municipality that is a member of the legal person.”

20. Article 935 of the Code is amended by inserting the following subarticle after subarticle 3:

“(3.1) Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and until the opening of tenders, no member of the council or officer or employee of the municipality may disclose information that may be used to determine the number of persons or the identity of the persons who have submitted a tender or requested a copy of the call for tenders or of a document to which it refers.”

21. Article 936.0.4 of the Code is amended by replacing “article 938.0.1” by “articles 938.0.1 and 938.1.1”.

22. Article 938.1 of the Code is amended by replacing “the regulation under article 938.0.1” in the first paragraph by “a regulation under article 938.0.1 or 938.1.1”.

23. The Code is amended by inserting the following articles after article 938.1:

“938.1.1. In compliance with any intergovernmental agreement on the opening of public procurement applicable to the municipality, the Government may, by regulation, determine any authorization, condition or rule relating to the awarding of contracts, in addition to the authorizations, conditions or rules set out or provided for in this Act, to which a contract is subject, including a contract that is not described in any of the subparagraphs of the first paragraph of subarticle 1 of article 935 or in article 938.0.2.

The regulation may prescribe categories of contracts, combine categories and determine different authorizations, conditions or rules relating to the awarding of contracts, according to the categories or combinations.

“938.1.2. Every municipality must adopt a contract management policy.

Such a policy is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of subarticle 1 of article 935 or in article 938.0.2.

The contract management policy must include

(1) measures to ensure that no tenderer or representative of a tenderer has communicated or attempted to communicate with a member of the selection committee in order to influence the member concerning the call for tenders for which the tenderer or representative submitted a tender;

(2) measures to promote compliance with any applicable anti-bid-rigging legislation;

(3) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the code of conduct for lobbyists adopted under that Act;

(4) measures to prevent intimidation, influence peddling and corruption;

(5) measures to prevent conflict of interest situations; and

(6) measures to prevent any other situation likely to compromise the impartiality or objectivity of the call for tenders or the management of the resulting contract.

Every municipality must make its policy available at all times by publishing it on the website on which it publishes the list required under article 961.3.

As regards non-compliance with a measure included in the contract management policy, article 938.4 applies only in the case of a contract for which the awarding process began after the date as of which the measure was included in the policy.”

24. Article 938.2 of the Code is amended by inserting “and the regulation under article 938.1.1” after “938.0.2” in the second paragraph.

25. Article 938.3.1 of the Code is amended by replacing “the regulation under article 938.0.1” by “a regulation under article 938.0.1 or 938.1.1”.

26. Article 938.4 of the Code is amended

(1) by inserting “who knowingly fails to comply with the prohibition set out in subarticle 3.1 of article 935 or” after “A member of the council” in the first paragraph;

(2) by replacing “set out” in the first paragraph by “or measures set out or provided for”;

(3) by replacing “or in the regulation made under article 938.0.1” in the first paragraph by “, in a regulation made under article 938.0.1 or 938.1.1 or in the policy adopted under article 938.1.2”.

27. The Code is amended by inserting the following articles after article 961.1:

“961.2. If a contract involves an expenditure of \$100,000 or more, the municipality must establish an estimate of the price before any tenders are opened or the contract is made.

“961.3. Every municipality must publish and keep up to date, on the internet, a list of the contracts it makes that involve an expenditure of \$25,000 or more. The list must be intelligible and easily accessible.

The Minister of Municipal Affairs, Regions and Land Occupancy may make rules concerning the form in which the list must be presented.

The list must be updated at least once a month. It must contain, in respect of each contract, the following information:

(1) if the contract involves an expenditure of \$100,000 or more, the price of the contract as estimated by the municipality in accordance with article 961.2;

(2) the price of the contract, the name of the person with whom it was made and, if the contract contains a renewal option, the total expenditure that would be incurred if all the options were exercised; and

(3) the object of the contract.

If the contract is subject to a rule governing the awarding of contracts set out in article 935 or 936 or in a regulation made under article 938.0.1 or 938.1.1, the list must also contain

(1) the name of each tenderer;

(2) the amount of each tender; and

(3) the identification of the tenders that are considered to conform to requirements.

If the contract is made by mutual agreement, the list must mention, if applicable, the legislative provision or the provision of the regulation made under article 938.0.1 under which the contract could be awarded without a call for tenders.

In all cases, the list must also state, as soon as possible after the execution of the contract, the total expenditure actually incurred.

The information regarding a contract required under the third, fourth, fifth and sixth paragraphs must remain posted on the internet for at least three years after the date on which the information required under the sixth paragraph is posted.

“961.4. The list required under article 961.3 must be published on the municipality’s website or, in the case of a local municipality that does not have a website, on the website of the regional county municipality whose territory comprises that of the local municipality.

If the regional county municipality has no website, the list must be published on another website, and the municipality shall give public notice of the address of that website at least once a year.

“961.5. No payment of more than 10% of a contract involving an expenditure of \$25,000 or more may be made before the information regarding the contract required under the third, fourth and fifth paragraphs of article 961.3 has been published.

Furthermore, no final payment may be made until the information required under the sixth paragraph of that article is also published.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

28. The Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by inserting the following sections after section 105:

“105.1. If a contract involves an expenditure of \$100,000 or more, the Community must establish an estimate of the price before any tenders are opened or the contract is entered into.

“105.2. The Community must publish and keep up to date, on the internet, a list of the contracts it enters into that involve an expenditure of \$25,000 or more. The list must be intelligible and easily accessible.

The Minister may make rules concerning the form in which the list must be presented.

The list must be updated at least once a month. It must contain, in respect of each contract, the following information:

(1) if the contract involves an expenditure of \$100,000 or more, the price of the contract as estimated by the Community in accordance with section 105.1;

(2) the price of the contract, the name of the person with whom it was entered into and, if the contract contains a renewal option, the total expenditure that would be incurred if all the options were exercised; and

(3) the object of the contract.

If the contract is subject to a rule governing the awarding of contracts set out in section 106 or in a regulation made under section 112.1 or 113.1, the list must also contain

(1) the name of each tenderer;

(2) the amount of each tender; and

(3) the identification of the tenders that are considered to conform to requirements.

If the contract is entered into by mutual agreement, the list must mention, if applicable, the legislative provision or the provision of the regulation made under section 112.1 under which the contract could be awarded without a call for tenders.

In all cases, the list must also state, as soon as possible after the execution of the contract, the total expenditure actually incurred.

The information regarding a contract required under the third, fourth, fifth and sixth paragraphs must remain posted on the internet for at least three years after the date on which the information required under the sixth paragraph is posted.

“105.3. The list required under section 105.2 must be published on the Community’s website.

“105.4. No payment of more than 10% of a contract involving an expenditure of \$25,000 or more may be made before the information regarding the contract required under the third, fourth and fifth paragraphs of section 105.2 has been published.

Furthermore, no final payment may be made until the information required under the sixth paragraph of that section is also published.”

29. Section 108 of the Act is amended by inserting the following sentence at the beginning of the sixth paragraph: “Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and until the opening of tenders, no member of the council or employee of the Community may disclose information that may be used to determine the number of persons or the identity of the persons who have submitted a tender or requested a copy of the call for tenders or of a document to which it refers.”

30. Section 112 of the Act is amended by replacing “section 112.1” by “sections 112.1 and 113.1”.

31. Section 113 of the Act is amended by replacing “the regulation under section 112.1” in the first paragraph by “a regulation under section 112.1 or 113.1”.

32. The Act is amended by inserting the following sections after section 113:

“113.1. In compliance with any intergovernmental agreement on the opening of public procurement applicable to the Community, the Government may, by regulation, determine any authorization, condition or rule relating to

the awarding of contracts, in addition to the authorizations, conditions or rules set out or provided for in this Act, to which a contract is subject, including a contract that is not described in any of the subparagraphs of the first paragraph of section 106 or in section 112.2.

The regulation may prescribe categories of contracts, combine categories, determine different authorizations, conditions or rules relating to the awarding of contracts, according to the categories or combinations.

“113.2. The Community must adopt a contract management policy.

Such a policy is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of section 106 or in section 112.2.

The contract management policy must include

(1) measures to ensure that no tenderer or representative of a tenderer has communicated or attempted to communicate with a member of the selection committee in order to influence the member concerning the call for tenders for which the tenderer or representative submitted a tender;

(2) measures to promote compliance with any applicable anti-bid-rigging legislation;

(3) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the code of conduct for lobbyists adopted under that Act;

(4) measures to prevent intimidation, influence peddling and corruption;

(5) measures to prevent conflict of interest situations; and

(6) measures to prevent any other situation likely to compromise the impartiality or objectivity of the call for tenders or the management of the resulting contract.

The Community must make its policy available at all times by publishing it on its website.

As regards non-compliance with a measure included in the contract management policy, section 118.2 applies only in the case of a contract for which the awarding process began after the date as of which the measure was included in the policy.”

33. Section 114 of the Act is amended by inserting “and the regulation under section 113.1” after “112.2” in the second paragraph.

34. Section 118.2 of the Act is amended

(1) by inserting “who knowingly fails to comply with the prohibition set out in the sixth paragraph of section 108 or” after “A member of the council” in the first paragraph;

(2) by replacing “set out” in the first paragraph by “or measures set out or provided for”;

(3) by replacing “or in the regulation made under section 112.1” in the first paragraph by “, in a regulation made under section 112.1 or 113.1 or in the policy adopted under section 113.2”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC**35.** The Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by inserting the following sections after section 98:

“98.1. If a contract involves an expenditure of \$100,000 or more, the Community must establish an estimate of the price before any tenders are opened or the contract is entered into.

“98.2. The Community must publish and keep up to date, on the internet, a list of the contracts it enters into that involve an expenditure of \$25,000 or more. The list must be intelligible and easily accessible.

The Minister may make rules concerning the form in which the list must be presented.

The list must be updated at least once a month. It must contain, in respect of each contract, the following information:

(1) if the contract involves an expenditure of \$100,000 or more, the price of the contract as estimated by the Community in accordance with section 98.1;

(2) the price of the contract, the name of the person with whom it was entered into and, if the contract contains a renewal option, the total expenditure that would be incurred if all the options were exercised; and

(3) the object of the contract.

If the contract is subject to a rule governing the awarding of contracts set out in section 99 or in the regulation made under section 105.1 or 106.1, the list must also contain

(1) the name of each tenderer;

(2) the amount of each tender; and

(3) the identification of the tenders that are considered to conform to requirements.

If the contract is entered into by mutual agreement, the list must mention, if applicable, the legislative provision or the provision of the regulation made under section 105.1 under which the contract could be awarded without a call for tenders.

In all cases, the list must also state, as soon as possible after the execution of the contract, the total expenditure actually incurred.

The information regarding a contract required under the third, fourth, fifth and sixth paragraphs must remain posted on the internet for at least three years after the date on which the information required under the sixth paragraph is posted.

“98.3. The list required under section 98.2 must be published on the Community’s website.

“98.4. No payment of more than 10% of a contract involving an expenditure of \$25,000 or more may be made before the information regarding the contract required under the third, fourth and fifth paragraphs of section 98.2 has been published.

Furthermore, no final payment may be made until the information required under the sixth paragraph of that section is also published.”

36. Section 101 of the Act is amended by inserting the following sentence at the beginning of the sixth paragraph: “Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and until the opening of tenders, no member of the council or employee of the Community may disclose information that may be used to determine the number of persons or the identity of the persons who have submitted a tender or requested a copy of the call for tenders or of a document to which it refers.”

37. Section 105 of the Act is amended by replacing “section 105.1” by “sections 105.1 and 106.1”.

38. Section 106 of the Act is amended by replacing “the regulation under section 105.1” in the first paragraph by “a regulation under section 105.1 or 106.1”.

39. The Act is amended by inserting the following sections after section 106:

“106.1. In compliance with any intergovernmental agreement on the opening of public procurement applicable to the Community, the Government may, by regulation, determine any authorization, condition or rule relating to the awarding of contracts, in addition to the authorizations, conditions or rules set out or provided for in this Act, to which a contract is subject, including a contract that is not described in any of the subparagraphs of the first paragraph of section 99 or in section 105.2.

The regulation may prescribe categories of contracts, combine categories and determine different authorizations, conditions or rules relating to the awarding of contracts, according to the categories or combinations.

“106.2. The Community must adopt a contract management policy.

Such a policy is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of section 99 or in section 105.2.

The contract management policy must include

(1) measures to ensure that no tenderer or representative of a tenderer has communicated or attempted to communicate with a member of the selection committee in order to influence the member concerning the call for tenders for which the tenderer or representative submitted a tender;

(2) measures to promote compliance with any applicable anti-bid-rigging legislation;

(3) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the code of conduct for lobbyists adopted under that Act;

(4) measures to prevent intimidation, influence peddling and corruption;

(5) measures to prevent conflict of interest situations; and

(6) measures to prevent any other situation likely to compromise the impartiality or objectivity of the call for tenders or the management of the resulting contract.

The Community must make its policy available at all times by publishing it on its website.

As regards non-compliance with a measure included in the policy, section 111.2 applies only in the case of a contract for which the awarding process began after the date as of which the measure was included in the policy.”

40. Section 107 of the Act is amended by inserting “and the regulation made under section 106.1” after “105.2” in the second paragraph.

41. Section 111.2 of the Act is amended

(1) by inserting “who knowingly fails to comply with the prohibition set out in the sixth paragraph of section 101 or” after “A member of the council” in the first paragraph;

(2) by replacing “set out” in the first paragraph by “or measures set out or provided for”;

(3) by replacing “or in the regulation made under section 105.1” in the first paragraph by “, in a regulation made under section 105.1 or 106.1 or in the policy adopted under section 106.2”.

MUNICIPAL POWERS ACT

42. Section 17.3 of the Municipal Powers Act (R.S.Q., chapter C-47.1) is amended

(1) by inserting “477.4 to 477.7 and” before “573”;

(2) by inserting “and 961.2 to 961.5” after “938.4”;

(3) by adding the following sentence at the end: “The operator is deemed to be a municipality for the purposes of a regulation made under section 573.3.0.1 or 573.3.1.1 of the Cities and Towns Act or article 938.0.1 or 938.1.1 of the Municipal Code of Québec, as the case may be.”;

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

“The following modifications are among those applicable for the purposes of the first paragraph: if the operator does not have a website, the list described in the first paragraph of section 477.5 of the Cities and Towns Act or article 961.3 of the Municipal Code of Québec must be published on another website the operator determines; the operator shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of each local municipality or regional county municipality referred to in the first paragraph.”

43. Section 111.0.2 of the Act is amended

(1) by inserting “477.4 to 477.7 and” before “573”;

(2) by inserting “and 961.2 to 961.5” after “938.4”;

(3) by adding the following sentence at the end: “The operator is deemed to be a municipality for the purposes of a regulation made under section 573.3.0.1 or 573.3.1.1 of the Cities and Towns Act or article 938.0.1 or 938.1.1 of the Municipal Code of Québec, as the case may be.”;

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

“The following modifications are among those applicable for the purposes of the first paragraph: if the operator does not have a website, the list described in the first paragraph of section 477.5 of the Cities and Towns Act or article 961.3 of the Municipal Code of Québec must be published on another website the operator determines; the operator shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of each local municipality or regional county municipality referred to in the first paragraph.”

44. Section 119 of the Act is amended

(1) by inserting “and articles 961.2 to 961.5 of that Code” after “contracts,” in the first paragraph;

(2) by replacing “the regulation made under article 938.0.1” in the second paragraph by “a regulation made under article 938.0.1 or 938.1.1”;

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

“The following modifications are among those applicable for the purposes of the first paragraph: if the person referred to in section 117 does not have a website, the list described in the first paragraph of article 961.3 of the Municipal Code of Québec must be published on another website the person determines; the person shall give public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of the regional county municipality.”

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES,
DES RÉGIONS ET DE L’OCCUPATION DU TERRITOIRE

45. Section 12 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (R.S.Q., chapter M-22.1) is amended

(1) by replacing “to a municipal council” by “to the council of a municipal body”;

(2) by replacing “the municipality” by “the body”.

46. Section 13 of the Act is replaced by the following section:

“**13.** Any advice or recommendation referred to in section 12 shall be sent to the most senior officer and to the secretary of the municipal body by registered or certified mail. The most senior officer and the secretary shall refer any advice or recommendation received to the council at its next

regular sitting. If the advice or recommendation is sent to a municipal body other than a local municipality, the Minister shall send a copy to any local municipality with ties to the municipal body.

If the Minister so orders in the letter sent by registered or certified mail, the secretary shall publish the letter or, as applicable, a summary provided by the Minister, in the manner prescribed for the publication of the public notices of the municipal body or, if no publication rules exist, in the manner prescribed by the Minister.

For the purposes of this section,

“most senior officer” means, in the case of a local municipality, a regional county municipality or a metropolitan community and any other municipal body, the mayor, warden, or chair, respectively;

“secretary” means

(1) in the case of a local municipality or a regional county municipality, the secretary-treasurer or the clerk; or

(2) in the case of a metropolitan community or any other municipal body, the secretary.”

47. Section 14 of the Act is amended by replacing the first sentence of the first paragraph by the following sentence: “The Minister may, following a verification under section 15 or an investigation under section 16 or under subsection 1 of section 22 of the Act respecting the Commission municipale (chapter C-35), give instructions to the council of the municipal body that was the object of the verification or investigation.”

48. The Act is amended by inserting the following section after section 14:

“14.1. The Minister shall post any advice, recommendation or instruction given under section 12 or 14 on the department’s website.”

49. Section 15 of the Act is amended

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

“15. A person designated in writing by the Minister to conduct a verification may, in order to ascertain that the Acts under the responsibility of the Minister are being properly enforced,

(1) enter the office of a municipal body at any reasonable time;

(2) examine and make a copy of any document relating to the affairs of the municipal body; and

(3) require from any public servant, employee or member of the council of the municipal body, any information or document relating to the application of the Acts under the responsibility of the Minister.”;

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

“A person having custody, possession or control of such documents must, on request, make them available to the person designated by the Minister.”;

(3) by replacing “all municipalities or envisage only one or a certain group of them” in the second paragraph by “all municipal bodies or envisage only one or a certain group of them”;

(4) by replacing the third paragraph by the following paragraph:

“A designated person who conducts a verification shall make a report to the Minister.”

50. Section 16 of the Act is amended

(1) by replacing “a public servant of the department to inquire into” by “a person to investigate”;

(2) by replacing “of a municipality” by “of a municipal body”.

51. The Act is amended by inserting the following section after section 16:

“**16.1.** Despite any general law or special Act, persons designated under section 15 or 16 may not be compelled to give testimony relating to information obtained in the performance of their duties or to produce a document containing such information.

Such persons may not be prosecuted by reason of an act they have done or failed to do in good faith in the performance of their duties.

Except on a question of jurisdiction, no recourse under article 33 of the Code of Civil Procedure (chapter C-25) or extraordinary recourse within the meaning of that Code may be exercised nor an injunction granted against persons designated under section 15 or 16, if acting in their official capacity.

A judge of the Court of Appeal may, on a motion, summarily annul any proceeding instituted or decision rendered contrary to the first paragraph.”

52. Section 17 of the Act is amended

(1) by replacing “A public servant designated” by “A person designated”;

(2) by replacing “the visited municipality” by “the visited municipal body”.

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

“17.0.1. For the purposes of sections 12 to 17, “municipal body” means a legal person described 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 PUBLIC TRANSIT AUTHORITIES

54. The Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended by inserting the following sections before section 93:

“92.1. If a contract involves an expenditure of \$100,000 or more, the transit authority must establish an estimate of the price before any tenders are opened or the contract is entered into.

“92.2. The transit authority must publish and keep up to date on the internet, a list of the contracts it enters into that involve an expenditure of \$25,000 or more. The list must be intelligible and easily accessible.

The Minister of Municipal Affairs, Regions and Land Occupancy may make rules concerning the form in which the list must be presented.

The list must be updated at least once a month. It must contain, in respect of each contract, the following information:

(1) if the contract involves an expenditure of \$100,000 or more, the price of the contract as estimated by the transit authority in accordance with section 92.1;

(2) the price of the contract, the name of the person with whom it was entered into, and, if the contract contains a renewal option, the total expenditure that would be incurred if all the options were exercised; and

(3) the object of the contract.

If the contract is subject to a rule governing the awarding of contracts set out in section 93 or in the regulation under section 100 or 103.1, the list must also contain

(1) the name of each tenderer;

(2) the amount of each tender; and

(3) the identification of the tenders that are considered to conform to requirements.

If the contract is entered into by mutual agreement, the list must mention, if applicable, the legislative provision or the provision of the regulation under section 100 under which the contract could be awarded without a call for tenders.

In all cases, the list must also state, as soon as possible after the execution of the contract, the total expenditure actually incurred.

The information regarding a contract required under the third, fourth, fifth and sixth paragraphs must remain posted on the internet for at least three years after the date on which the information required under the sixth paragraph is posted.

“92.3. The list required under section 92.2 must be published on the transit authority’s website.

“92.4. No payment of more than 10% of a contract involving an expenditure of \$25,000 or more may be made before the information regarding the contract required under the third, fourth and fifth paragraphs of section 92.2 has been published.

Furthermore, no final payment may be made until the information required under the sixth paragraph of that section is also published.”

55. Section 95 of the Act is amended by inserting the following sentence at the beginning of the sixth paragraph: “Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and until the opening of tenders, no member of the board of directors or employee of the transit authority may disclose information that may be used to determine the number of persons or the identity of the persons who have submitted a tender or requested a copy of the call for tenders or of a document to which it refers.”

56. Section 99 of the Act is amended by replacing “section 100” by “sections 100 and 103.1”.

57. Section 103 of the Act is amended by replacing “with the regulation provided for in section 100” in the first paragraph by “with a regulation made under section 100 or 103.1”.

58. The Act is amended by inserting the following sections after section 103:

“103.1. In compliance with any intergovernmental agreement on the opening of public procurement applicable to the transit authority, the Government may, by regulation, determine any authorization, condition or rule relating to the awarding of contracts, in addition to the authorizations, conditions or rules set out or provided for in this Act, to which a contract is subject, including a contract that is not described in any of the subparagraphs of the first paragraph of section 93 or in section 101.

The regulation may prescribe categories of contracts, combine categories, determine different authorizations, conditions or rules relating to the awarding of contracts, according to the categories or combinations.

“103.2. A transit authority must adopt a contract management policy.

Such a policy is applicable to all contracts, including contracts that are not described in any of the subparagraphs of the first paragraph of section 93 or in section 101.

The contract management policy must include

(1) measures to ensure that no tenderer or representative of a tenderer has communicated or attempted to communicate with a member of the selection committee in order to influence the member concerning the call for tenders for which the tenderer or representative submitted a tender;

(2) measures to promote compliance with applicable anti-bid-rigging legislation;

(3) measures to ensure compliance with the Lobbying Transparency and Ethics Act (chapter T-11.011) and the code of conduct for lobbyists adopted under that Act;

(4) measures to prevent intimidation, influence peddling and corruption;

(5) measures to prevent conflict of interest situations; and

(6) measures to prevent any other situation likely to compromise the impartiality or objectivity of the call for tenders or the management of the resulting contract.

The transit authority must make its policy available at all times by publishing it on its website.

As regards non-compliance with a measure included in the contract management policy, section 108.2 applies only in the case of a contract for which the awarding process began after the date as of which the measure was included in the policy.”

59. Section 104 of the Act is amended by inserting “and the regulation made under section 103.1” after “101” in the second paragraph.

60. Section 108.2 of the Act is amended

(1) by inserting “who knowingly fails to comply with the prohibition set out in the sixth paragraph of section 95 or” after “A member of the board of directors” in the first paragraph;

(2) by replacing “set out” in the first paragraph by “or measures set out or provided for”;

(3) by replacing “or in the regulation made under section 100” in the first paragraph by “, in a regulation made under section 100 or 103.1 or in the policy adopted under section 103.2”.

61. Section 262 of the Act is amended by replacing “93” by “92.1”.

TRANSITIONAL AND FINAL PROVISIONS

62. Section 477.4 of the Cities and Towns Act (R.S.Q., chapter C-19), article 961.2 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), section 105.1 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01), section 98.1 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) and section 92.1 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01), enacted by sections 10, 27, 28, 35 and 54, apply to any case where the process for awarding the contract began after 1 September 2010.

63. Sections 477.5 and 477.7 of the Cities and Towns Act, articles 961.3 and 961.5 of the Municipal Code of Québec, sections 105.2 and 105.4 of the Act respecting the Communauté métropolitaine de Montréal, sections 98.2 and 98.4 of the Act respecting the Communauté métropolitaine de Québec and sections 92.2 and 92.4 of the Act respecting public transit authorities, enacted by sections 10, 27, 28, 35 and 54, apply to any contract entered into on or after 1 September 2010.

64. The contract management policy required under section 573.3.1.2 of the Cities and Towns Act, article 938.1.2 of the Municipal Code of Québec, section 113.2 of the Act respecting the Communauté métropolitaine de Montréal, section 106.2 of the Act respecting the Communauté métropolitaine de Québec or section 103.2 of the Act respecting public transit authorities, enacted by sections 14, 23, 32, 39 and 58, must be adopted not later than 1 September 2010.

65. Not later than 1 September 2010, every municipality must publish the list described in section 474.1 of the Cities and Towns Act or article 955 of the Municipal Code of Québec and tabled in 2008 and 2009 on the same website as the one on which the list provided for in section 477.5 of the Cities and Towns Act or article 961.3 of the Municipal Code of Québec, enacted by sections 10 and 27, must be published.

66. If a municipality, a metropolitan community, a public transit authority or another person to whom section 477.5 of the Cities and Towns Act or article 961.3 of the Municipal Code of Québec, enacted respectively by sections 10 and 27, applies makes an application to the Minister of Municipal Affairs, Regions and Land Occupancy before 1 September 2010, the Minister may replace the date of 1 September 2010 specified in section 63 or 65 by a later date for that applicant.

67. This Act comes into force on 1 March 2010, except section 11, paragraph 1 of section 17, section 20, paragraph 1 of section 26, section 29, paragraph 1 of section 34, section 36, paragraph 1 of section 41, section 55 and paragraph 1 of section 60, which come into force on 1 September 2010.

2010, chapter 2
APPROPRIATION ACT NO. 1, 2010-2011

Bill 95

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

Introduced 31 March 2010

Passed in principle 31 March 2010

Passed 31 March 2010

Assented to 31 March 2010

Coming into force: 31 March 2010

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the consolidated revenue fund, for the 2010-2011 fiscal year, a sum not exceeding \$15,501,829,699.00, representing some 30.6% 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, 2010-2011

[Assented to 31 March 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$15,501,829,699.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2010-2011 fiscal year. This sum is constituted as follows:

(1) a first portion of \$12,681,603,975.00, in appropriations allocated according to the appended programs, representing 25.0% of appropriations to be voted in the 2010-2011 Expenditure Budget;

(2) an additional portion of \$2,820,225,724.00, in appropriations allocated according to the appended programs, representing some 5.6% of appropriations to be voted in the 2010-2011 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. 1-2009-2010, for an amount of \$14,825,599,549.00, issued on 26 January 2010 is annulled.

5. This Act comes into force on 31 March 2010.

SCHEDULE

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION DU
TERRITOIRE

	First portion	Additional portion
PROGRAM 1		
Greater Montréal Promotion and Development	33,063,925.00	17,951,650.00
PROGRAM 2		
Municipal Infrastructure Modernization	120,157,825.00	16,337,350.00
PROGRAM 3		
Compensation in lieu of Taxes and Financial Assistance to Municipalities	147,240,525.00	247,186,175.00
PROGRAM 4		
General Administration	17,893,800.00	
PROGRAM 5		
Regional Development and Rurality	31,203,700.00	24,866,125.00
PROGRAM 6		
Commission municipale du Québec	571,000.00	
PROGRAM 7		
Housing	118,255,875.00	
PROGRAM 8		
Régie du logement	4,245,225.00	1,242,325.00
	<hr/> 472,631,875.00	<hr/> 307,583,625.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	First portion	Additional portion
PROGRAM 1		
Bio-food Company Development, Training and Food Quality	114,487,450.00	83,000,000.00
PROGRAM 2		
Government Agencies	255,730,475.00	432,500,000.00
	<hr/>	<hr/>
	370,217,925.00	515,500,000.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	Additional portion
PROGRAM 1		
Secrétariat du Conseil du trésor	69,652,625.00	
PROGRAM 2		
Commission de la fonction publique	905,450.00	
PROGRAM 3		
Retirement and Insurance Plans	1,104,450.00	
PROGRAM 4		
Contingency Fund	239,189,450.00	
	<hr/>	
	310,851,975.00	

CONSEIL EXÉCUTIF

	First portion	Additional portion
PROGRAM 1		
Lieutenant-Governor's Office	187,225.00	
PROGRAM 2		
Support Services for the Premier and the Conseil exécutif	17,493,550.00	
PROGRAM 3		
Canadian Intergovernmental Affairs	3,615,675.00	
PROGRAM 4		
Aboriginal Affairs	53,135,775.00	6,864,225.00
PROGRAM 5		
Youth	13,148,875.00	10,831,550.00
PROGRAM 6		
Reform of Democratic Institutions and Access to Information	2,011,450.00	
	89,592,550.00	17,695,775.00

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	33,895,500.00	17,559,565.00
PROGRAM 2		
Support for Culture, Communications and Government Corporations	144,868,725.00	
PROGRAM 3		
Charter of the French Language	6,976,675.00	
PROGRAM 4		
Status of Women	3,054,850.00	
	188,795,750.00	17,559,565.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

	First portion	Additional portion
PROGRAM 1		
Environmental Protection and Parks Management	55,965,650.00	8,321,500.00
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	1,367,925.00	
	<hr/> 57,333,575.00	<hr/> 8,321,500.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET
EXPORTATION

	First portion	Additional portion
PROGRAM 1		
Financial and Technical Support for Economic Development, Research, Innovation and Exports	219,033,950.00	53,781,100.00
PROGRAM 2		
Research and Innovation Agencies	42,886,400.00	9,422,600.00
	<hr/>	<hr/>
	261,920,350.00	63,203,700.00

ÉDUCATION, LOISIR ET SPORT

	First portion	Additional portion
PROGRAM 1		
Administration and Consulting	39,234,400.00	
PROGRAM 2		
Tourism and Hotel Industry Training	5,937,250.00	
PROGRAM 3		
Financial Assistance for Education	165,413,750.00	
PROGRAM 4		
Preschool, Primary and Secondary Education	2,112,965,950.00	641,729,954.00
PROGRAM 5		
Higher Education	1,189,266,725.00	737,760,200.00
PROGRAM 6		
Development of Recreation and Sport	15,886,325.00	4,551,175.00
	3,528,704,400.00	1,384,041,329.00

EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	Additional portion
PROGRAM 1		
Employment Assistance Measures	216,414,600.00	39,872,400.00
PROGRAM 2		
Financial Assistance Measures	652,589,250.00	111,408,075.00
PROGRAM 3		
Administration	115,598,550.00	25,948,150.00
PROGRAM 4		
Promotion and Development of the Capitale-Nationale Region	15,695,775.00	7,942,280.00
	<hr/> 1,000,298,175.00	<hr/> 185,170,905.00

FAMILLE ET AÎNÉS

	First portion	Additional portion
PROGRAM 1		
Planning, Research and Administration	10,601,850.00	3,178,525.00
PROGRAM 2		
Assistance Measures for Families	466,672,975.00	48,006,400.00
PROGRAM 3		
Condition of Seniors	5,682,900.00	1,933,425.00
PROGRAM 4		
Public Curator	12,944,075.00	2,567,950.00
	<hr/> 495,901,800.00	<hr/> 55,686,300.00

FINANCES

	First portion	Additional portion
PROGRAM 1		
Department Administration	10,939,850.00	
PROGRAM 2		
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	36,409,825.00	
	47,349,675.00	

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

	First portion	Additional portion
PROGRAM 1		
Immigration, Integration and Cultural Communities	78,343,725.00	
PROGRAM 2		
Agency Reporting to the Minister	212,500.00	
	<hr/>	
	78,556,225.00	

JUSTICE

	First portion	Additional portion
PROGRAM 1		
Judicial Activity	6,554,175.00	
PROGRAM 2		
Administration of Justice	70,976,575.00	11,138,400.00
PROGRAM 3		
Administrative Justice	2,971,275.00	
PROGRAM 4		
Assistance to Persons Brought before the Courts	36,612,650.00	
PROGRAM 5		
Protection Agency Reporting to the Minister	2,052,450.00	
PROGRAM 6		
Criminal and Penal Prosecutions	19,330,875.00	1,995,225.00
	<hr/> 138,498,000.00	<hr/> 13,133,625.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	First portion	Additional portion
PROGRAM 1		
The Public Protector	3,359,225.00	
PROGRAM 2		
The Auditor General	6,389,575.00	563,100.00
PROGRAM 4		
The Lobbyists Commissioner	714,200.00	
	<hr/> 10,463,000.00	<hr/> 563,100.00

RELATIONS INTERNATIONALES

	First portion	Additional portion
PROGRAM 1		
International Affairs	28,917,350.00	10,511,425.00
	<hr/> 28,917,350.00	<hr/> 10,511,425.00

RESSOURCES NATURELLES ET FAUNE

	First portion	Additional portion
PROGRAM 1		
Management of Natural Resources	114,480,050.00	
PROGRAM 2		
Protection and Development of Wildlife Resources	17,540,500.00	
	<hr/>	
	132,020,550.00	

REVENU

	First portion	Additional portion
PROGRAM 1		
Tax Administration	142,670,850.00	14,442,600.00
	142,670,850.00	14,442,600.00

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
PROGRAM 1		
Québec-wide Operations	125,214,875.00	
PROGRAM 2		
Regional Operations	4,121,599,250.00	
PROGRAM 3		
Office des personnes handicapées du Québec	3,303,425.00	
	<hr/> 4,250,117,550.00	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
PROGRAM 1		
Security, Prevention and Internal Management	134,965,525.00	6,715,400.00
PROGRAM 2		
Sûreté du Québec	146,967,975.00	140,475,575.00
PROGRAM 3		
Agencies Reporting to the Minister	8,032,075.00	
	<hr/>	<hr/>
	289,965,575.00	147,190,975.00

SERVICES GOUVERNEMENTAUX

	First portion	Additional portion
PROGRAM 1		
Government Services	54,742,175.00	8,606,275.00
	<hr/> 54,742,175.00	<hr/> 8,606,275.00

TOURISME

	First portion	Additional portion
PROGRAM 1		
Promotion and Development of Tourism	36,529,750.00	2,471,250.00
	<hr/> 36,529,750.00	<hr/> 2,471,250.00

TRANSPORTS

	First portion	Additional portion
PROGRAM 1		
Transportation Infrastructures	502,306,450.00	46,862,225.00
PROGRAM 2		
Transportation Systems	161,403,950.00	21,506,200.00
PROGRAM 3		
Administration and Corporate Services	23,785,550.00	
	<hr/> 687,495,950.00	<hr/> 68,368,425.00

TRAVAIL

	First portion	Additional portion
PROGRAM 1		
Labour	8,028,950.00	175,350.00
	<hr/>	<hr/>
	8,028,950.00	175,350.00

2010, chapter 3 SUSTAINABLE FOREST DEVELOPMENT ACT

Bill 57

Introduced by Madam Nathalie Normandeau, Minister of Natural Resources and Wildlife
Introduced 12 June 2009
Reprint tabled 19 November 2009
Passed in principle 1 December 2009
Passed 23 March 2010

Assented to 1 April 2010

Coming into force: 1 April 2010, except

(1) sections 5, 13 to 35, 38 to 44, 60 to 87, 115 to 118, 126 to 306, 310 to 335, 362 and 371, which come into force on 1 April 2013 or on any earlier date or dates set by the Government;

(2) the second paragraph of section 366, which comes into force on the date of coming into force of the regulation made for the application of that paragraph

Legislation amended:

Act respecting land use planning and development (R.S.Q., chapter A-19.1)
Act respecting farm-loan insurance and forestry-loan insurance (R.S.Q., chapter A-29.1)
Cities and Towns Act (R.S.Q., chapter C-19)
Highway Safety Code (R.S.Q., chapter C-24.2)
Labour Code (R.S.Q., chapter C-27)
Municipal Code of Québec (R.S.Q., chapter C-27.1)
Municipal Powers Act (R.S.Q., chapter C-47.1)
Natural Heritage Conservation Act (R.S.Q., chapter C-61.01)
Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1)
Forestry Credit Act (R.S.Q., chapter C-78)
Act to promote forest credit by private institutions (R.S.Q., chapter C-78.1)
Act respecting municipal taxation (R.S.Q., chapter F-2.1)
Taxation Act (R.S.Q., chapter I-3)
Cullers Act (R.S.Q., chapter M-12.1)
Mining Act (R.S.Q., chapter M-13.1)
Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14)
Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1)
Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2)
Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1)
Pesticides Act (R.S.Q., chapter P-9.3)

(Cont'd on next page)

Legislation amended: (Cont'd)

Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1)
Environment Quality Act (R.S.Q., chapter Q-2)
Act respecting the land regime in the James Bay and New Québec territories (R.S.Q., chapter R-13.1)
Fire Safety Act (R.S.Q., chapter S-3.4)
Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01)
Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1)
Act respecting off-highway vehicles (R.S.Q., chapter V-1.2)

Legislation replaced:

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

Regulations repealed:

Regulation respecting contributions to the forestry fund (R.R.Q., chapter F-4.1, r. 2)
Regulation respecting forest management plans and reports (R.R.Q., chapter F-4.1, r. 9)

Explanatory notes

This Act establishes a forest regime designed, above all, to implement sustainable forest development, in particular through ecosystem-based development aimed at ensuring the sustainability of the forest patrimony. To that end, the Act fosters integrated and regionalized management of forest resources and forest land, and includes provisions specific to Native communities.

The Act allows the Minister of Natural Resources and Wildlife to draw up a consultation policy in order to foster the participation of persons and bodies affected by the priorities for sustainable forest development and forest management. It also empowers the Minister to draw up a sustainable forest development strategy that is to form the basis of any sustainable forest development instrument set up by the State, the regional bodies, the Native communities or the users of the forest.

The Act establishes the rules applicable to the forests in the domain of the State, among others, the rules relating to their division and, more particularly, to their division into development units. It maintains the rules set out in the Forest Act concerning experimental forests, teaching and research forests, forest stations, biological refuges and exceptional forest ecosystems. It establishes specific rules intended to increase timber production. In addition, it introduces a chapter on sustainable forest development standards and sets out the rules governing multi-purpose roads, in particular by abolishing the concept of forest road.

The Act continues the position of chief forester, specifies the chief forester's functions within the framework of the new forest regime, and redefines the concept of allowable cut. It determines the Minister's responsibilities in sustainable forest development and forest management, particularly as regards forest planning for development units, forest operations and their follow-up and monitoring, timber scaling, and the granting of forestry rights, including forestry permits and timber supply guarantees, which replace timber supply and forest management agreements.

The Act establishes within the Ministère des Ressources naturelles et de la Faune a timber marketing board known as the Bureau de mise en marché des bois. The timber marketing board is given various functions, including functions relating to the sale of timber and other forest products from the domain of the State on the open market and the assessment of the market value of timber offered for sale to holders of timber supply guarantees.

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Explanatory notes (Cont'd)

The Act maintains the substance of the rules relating to private forests set out in the Forest Act, particularly the rules applicable to certified forest producers, regional agencies for private forest development and forest protection organizations. It also re-introduces the provisions governing the operation of wood processing plants, except those requiring authorization for a plant's construction.

In addition, the Act sets out provisions concerning the inspections and verifications to be carried out to enforce it, seizures of timber, administrative, civil and penal penalties, the regulatory powers of the Minister and the Government, and reporting requirements.

The Act contains provisions amending various Acts to ensure they are consistent with the new provisions or to integrate new elements that foster integrated and regionalized land and resource management, for instance, the creation of regional land and natural resource commissions and local integrated land and resource management panels, the establishment of a sustainable forest development fund and the creation of local forests.

Lastly, the Act contains transitional provisions to create a bridge between the forest regime it proposes and the forestry regime provided for in the Forest Act, and allows the Government, under certain conditions, to enact by regulation transitional measures to ensure the application of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec.



Chapter 3

SUSTAINABLE FOREST DEVELOPMENT ACT

[Assented to 1 April 2010]

AS forests cover an enormous area and constitute a social wealth of inestimable value for present and future generations;

AS forests have helped forge Québec's identity and must continue to be a source of pride;

AS it is important to promote a forest culture in Québec by raising public awareness so that the public may contribute to sustainable forest development and forest management;

AS forests play a crucial role in maintaining ecological processes and the ecological balance at local, national and global levels, in particular by helping to counter climate change, protect land and water ecosystems and preserve biodiversity;

AS forests also serve to meet many socio-economic needs;

AS it is important to sustain the viability of forest communities, in particular by increasing and developing forest products and services, promoting the use of wood, developing an innovative, productive and competitive industry and ensuring the perpetuity of forests in keeping with the principle of sustainable development;

AS it is expedient to establish a forest management model that is based on new approaches to forest development and that takes into account the impact of climate change on the forest, the interests, values and needs of Native communities and the regions of Québec, as well as the economic, ecological and social potential of the forest and all the products derived from it;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TITLE I

GENERAL PROVISIONS

CHAPTER I

OBJECT, SCOPE AND OTHER PROVISIONS

1. This Act establishes a forest regime designed to

- (1) implement sustainable forest development, in particular through ecosystem-based development;
- (2) ensure integrated and regionalized resource and land management based on clear, consistent objectives, measurable results and the accountability of managers and users of the forest;
- (3) determine how responsibilities under the forest regime are shared between the State, regional bodies, Native communities and users of the forest;
- (4) follow up and monitor forest operations in the domain of the State;
- (5) govern the sale of timber and other forest products on the open market at a price reflecting their market value, and the supply of timber to wood processing plants;
- (6) regulate the development of private forests; and
- (7) govern forest protection activities.

2. Sustainable forest development must contribute, in particular, to

- (1) the preservation of biological diversity;
- (2) the maintenance and improvement of the condition and productivity of forest ecosystems;
- (3) the conservation of soil and water;
- (4) the maintenance of forest ecosystem contributions to major ecological cycles;
- (5) the maintenance of the many socio-economic benefits society derives from forests; and
- (6) the consideration, in making development choices, of the values and needs expressed by the populations concerned.

3. This Act applies to the forests in the domain of the State and forests belonging to private owners or held under a title of ownership by a Native landholding corporation to which the Act respecting the land regime in the James Bay and New Québec territories (R.S.Q., chapter R-13.1) applies, to the extent provided for in this Act.

4. For the purposes of this Act,

- (1) “forest development activity” means an activity related to timber felling and harvesting, the operation of a sugar bush, the construction, improvement, repair, maintenance or closure of infrastructures, the carrying

out of silvicultural treatments, including reforestation and the use of fire, fire protection, the suppression of insect epidemics, cryptogamic diseases and competing vegetation, and all similar activities that tangibly affect forest resources;

(2) “ecosystem-based development” means development that consists in ensuring the preservation of the biodiversity and viability of ecosystems by reducing the differences between developed and natural forests;

(3) “wood-processing plant” means a set of facilities for processing rough or partially processed timber.

5. In order to promote sustainable forest development, the month of May of each year is declared “Tree and Forest Month”.

CHAPTER II

PROVISIONS SPECIFIC TO NATIVE COMMUNITIES

6. Taking account of the interests, values and needs of the Native communities present on forest lands is an integral part of sustainable forest development.

7. The Minister must consult Native communities specifically to ensure that sustainable forest development and forest management take into account, and accommodate if necessary, their interests, values and needs.

The Minister must ensure that the consultation policy drawn up under section 9 includes a procedure that is specific to Native communities, established in a spirit of collaboration with those communities.

8. The Government is authorized to enter into agreements with any Native community represented by its band council to enable the members of the community to carry out and follow up on certain forest development activities, and to support sustainable forest development.

CHAPTER III

CONSULTATION POLICY

9. The Minister draws up, makes public and keeps up to date a consultation policy that fosters the participation of persons and bodies affected by the priorities for sustainable forest development and forest management.

Before the policy is published, the Minister consults the Native communities and the general public. The same applies to any change in the policy.

The Minister sees that the consultation policy is implemented and establishes a Forestry Partners Panel under it. The Minister appoints the panel members and sets its operating rules.

10. The consultation policy sets out, among other things, its objects, a consultation process adjusted to its objects or to the persons or bodies consulted, and a consultation procedure specific to Native communities.

CHAPTER IV

SUSTAINABLE FOREST DEVELOPMENT STRATEGY

11. In collaboration with the Minister of Sustainable Development, Environment and Parks, the Minister of Agriculture, Fisheries and Food and the ministers or public bodies concerned, the Minister draws up a sustainable forest development strategy. The Minister makes the strategy public, implements it and keeps it up to date.

Before the policy is published, the Minister consults the Native communities and the general public. The same applies to any change in the policy.

12. The strategy sets out the approach chosen and the sustainable development policy directions and objectives applicable to forest lands, in particular with regard to ecosystem-based development.

The strategy also defines the mechanisms and means required for its implementation, follow-up and evaluation.

The strategy is to form the basis of any sustainable forest development instrument set up by the State, the regional bodies, the Native communities and the users of the forest.

TITLE II

FORESTS IN THE DOMAIN OF THE STATE

CHAPTER I

DIVISION OF FOREST LANDS

DIVISION I

GENERAL PROVISIONS

13. The forests in the domain of the State are divided into development units that, among other things, define areas for the production of forest resources or an increase in that production.

The forests in the domain of the State may also be divided into local forests by the Minister under the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2). Such a division of the forest may be made either inside or outside of development units.

The forests in the domain of the State that are not divided into development units or local forests are established as residual forests. These are forests in which a reliable supply of timber cannot be harvested for wood processing plants without compromising sustainable development.

14. The forests in the domain of the State may also, under this Act, be constituted as experimental forests, teaching and research forests, forest stations, biological refuges or exceptional forest ecosystems.

DIVISION II

DEVELOPMENT UNITS

15. The Minister divides into development units the forests in the domain of the State that are located south of a boundary line the Minister determines.

16. Development units are land units in which allowable cuts are calculated and forest operations are planned and carried out in keeping with sustainable forest development objectives.

17. The Minister may, exceptionally, redefine the northern boundary line and the boundaries of the development units. When changes are being made, the territory of each administrative region of Québec, the biophysical features present and the different uses of the areas must be taken into consideration.

Changes and the date on which they come into force are made public.

Changes to the northern boundary line and the new perimeter of the units must be drawn on maps posted on the department's website.

DIVISION III

FORESTS ESTABLISHED FOR EXPERIMENTAL PURPOSES OR FOR TEACHING AND RESEARCH

§1. — Experimental forests

18. The Minister may establish experimental forests to promote the advancement of forestry.

Only forest development activities related to research and experimentation are allowed in those forests.

19. The Minister may authorize a person to carry on the forest development activities referred to in section 18 on the conditions determined by the Minister.

The conditions may depart from the forest development standards prescribed by government regulation if the Minister considers it justified for research or experimental purposes.

§2. — *Teaching and research forests*

20. The Minister may establish teaching and research forests to promote field instruction and applied research in forestry and sustainable forest development.

Only forest development activities carried out for teaching and research purposes are allowed in those forests.

21. The Minister may, on the conditions determined by the Minister, entrust the management of a teaching and research forest to a non-profit organization dedicated to teaching or research.

The organization carries on authorized forest development activities subject to the conditions set out in the management agreement. The conditions may depart from the forest development standards prescribed by government regulation if the Minister considers it justified for research purposes.

If forest development activities include the harvesting of timber that may be used by a wood processing plant, the destination to which the timber is sent must be approved by the Minister.

DIVISION IV

FOREST STATIONS

22. With the authorization of the Government, the Minister may establish forest stations with a view to concentrating in a single location activities related to experimentation, teaching and research and other compatible activities that foster the development and enhancement of a forest station.

23. Forest stations are set up by the Minister who ensures that all the activities carried on in a forest station are compatible with its mission.

24. The Minister may, on the conditions determined by the Minister, entrust a legal person with the mandate to carry out all or some of the forest development activities of a forest station in order to foster the development and enhancement of the station.

Before carrying out the forest development activities authorized by the Minister under the mandate, the mandatary must submit a development plan to the Minister for approval.

25. The Minister may allow the mandatary to sell for the mandatary's own account any timber harvested in carrying out the forest development activities authorized by the Minister under the mandate.

The mandate may include special provisions concerning the sale and destination of the timber, the activity reports the mandatary must submit to the Minister or any other provision to ensure the carrying out of the mandate.

26. Experimentation, teaching and research activities carried out at a forest station, including related forest development activities, are governed by the applicable provisions in Division III as if the forest station were an experimental forest or a teaching and research forest.

DIVISION V

BIOLOGICAL REFUGES

27. The Minister may designate forest areas as biological refuges in order to protect certain mature or overmature forests that are representative of Québec's forest heritage and foster the maintenance of the biological diversity of those forests.

To that end, the Minister draws the boundaries of biological refuges in the forests in the domain of the State, and manages the refuges so as to ensure their continued protection.

The biological refuges are defined and shown on the land use plan provided for in the Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1).

28. The Minister may make any change the Minister deems necessary to correct an error, inaccuracy or other incongruity that occurred in establishing the boundaries of a biological refuge.

The Minister may also change the boundaries of a biological refuge or revoke its status if it is no longer characterized by the biodiversity that initially warranted its protection. However, if the refuge is entered in the register of protected areas established in accordance with the Natural Heritage Conservation Act (R.S.Q., chapter C-61.01), the Minister must first obtain the approval of the minister responsible for keeping that register.

29. The Minister keeps the list of designated biological refuges up to date.

The list is published on the department's website and contains the following information:

- (1) the number assigned to the biological refuge;
- (2) the number of the development unit in which the biological refuge is located; and
- (3) the geographical coordinates and the area of the biological refuge.

The geographical boundaries of a biological refuge must also be shown on maps posted on the department's website.

30. Forest development activities are prohibited in a biological refuge.

The Minister may nevertheless authorize a forest development activity, on the conditions the Minister determines, if the Minister considers it expedient and if the activity is not likely to have an adverse effect on the maintenance of biological diversity. If the refuge is entered in the register of protected areas established in accordance with the Natural Heritage Conservation Act, however, the Minister must first consult the minister responsible for keeping that register to obtain an opinion on the impact of the proposed activity.

DIVISION VI

EXCEPTIONAL FOREST ECOSYSTEMS

31. Forest ecosystems that are of special interest for the conservation of biological diversity, because of their scarcity or age, for instance, may be classified as exceptional forest ecosystems.

The boundaries of exceptional forest ecosystems are defined by the Minister, in agreement with the Minister of Sustainable Development, Environment and Parks.

32. The Minister has a notice of classification published in the *Gazette officielle du Québec* and on the department's website.

The perimeter of the exceptional forest ecosystem must be defined and shown on the land use plan provided for in the Act respecting the lands in the domain of the State.

33. The Minister may, subject to the same conditions, extend the boundaries of an exceptional forest ecosystem or, if the Minister considers that the grounds for classification no longer exist, declassify part or all of the site.

34. All forest development activities are prohibited in an exceptional forest ecosystem.

However, the Minister may, on the conditions determined by the Minister and after consulting the Minister of Sustainable Development, Environment and Parks, authorize a forest development activity if the Minister considers it expedient and if, in the Minister's opinion, the activity is not likely to have an adverse effect on the conservation of biological diversity.

35. If the Minister is of the opinion that the exercise of a mining right referred to in section 8 of the Mining Act (R.S.Q., chapter M-13.1) within the boundaries of an exceptional forest ecosystem may have an adverse effect on the conservation of biological diversity, the Minister may order that all work

cease and either enter into an agreement with the holder of the mining right providing for the abandonment of the right according to the procedure set out in that Act, or expropriate the right in accordance with the Expropriation Act (R.S.Q., chapter E-24).

CHAPTER II

INCREASING TIMBER PRODUCTION

36. The Minister sets criteria for identifying areas of high forestry potential where increased timber production may be seriously considered.

37. The Minister sends a map showing the location of those areas to the regional conferences of elected officers, which will consult the regions, and to the Native communities concerned.

After the necessary consultations have been carried out, the regional conferences of elected officers and the Native communities concerned propose to the Minister the areas, from among those referred to in section 38, in which they would like to see timber production given priority. These proposals are taken into account in the regional and local consultation process leading to the creation of integrated forest development plans.

CHAPTER III

FOREST DEVELOPMENT STANDARDS

38. The Government may, by regulation, prescribe sustainable forest development standards for anyone carrying on a forest development activity in a forest in the domain of the State. The main object of the standards is to ensure the preservation or renewal of the forest cover, the protection of the forest environment, the conciliation of forest development activities with the activities pursued by Native people and other users of the forest, and the compatibility of forest development activities with the use of land in the domain of the State under the land use plan provided for in the Act respecting the lands in the domain of the State.

Among other things, the standards may cover

(1) the area, location and spatial organization of forest operations and the residual forest areas after those operations;

(2) the protection of lakes, watercourses, riparian areas and wetlands;

(3) the protection of soil and water quality;

(4) the installation and use of piling, lopping, sawing and transfer areas;

(5) the location, construction, improvement, repair, maintenance and decommissioning of roads;

(6) the site of forest camps, sugar bush buildings and equipment and other infrastructures;

(7) the regulation of forest development activities in order to protect various resources, sites or land units;

(8) the forest development activities affecting wildlife protection, management and utilization activities in controlled territories within the meaning of the Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1);

(9) the application of silvicultural treatments, including marking activities; and

(10) the protection of forest regeneration.

The Government may also determine, by regulation, the provisions of the regulation whose violation constitutes an offence and specify, from among the fines prescribed in section 245, the one to which an offender is liable for a given offence.

39. The Minister may designate a river as a salmon river.

All forest development activities are prohibited in the riparian zone, determined by government regulation, of a salmon river or part of a salmon river, unless prior authorization is obtained from the Minister.

40. The Minister may, for all or part of the forest, impose on persons or bodies subject to a development plan forest development standards different from those prescribed by government regulation, when existing government standards do not provide adequate protection for all the resources of the forest due to the characteristics of the forest and the nature of the project to be carried out. The Minister may also, at the request of a Native community or on the Minister's own initiative after consulting the Native community, impose different forest development standards to facilitate the conciliation of forest development activities with the domestic, ritual or social activities pursued by the community, or to implement an agreement that the Government or a minister enters into with the community.

The Minister may also authorize a departure from the regulatory standards if it is shown that the substitute measures proposed by persons or bodies subject to a development plan offer equivalent or superior protection for forest resources and the forest environment.

The Minister defines, in the plan, the forest development standards imposed or authorized and specifies the places where they are applicable, any regulatory standards they replace, and the mechanisms for ensuring their application. The Minister specifies, in the plan, from among the fines prescribed in section 246, the one to which an offender is liable for a given offence.

CHAPTER IV**MULTI-PURPOSE ROADS**

41. A person who intends to carry out work for the construction, improvement or decommissioning of a multi-purpose road must be authorized by the Minister on the conditions determined by the Minister, unless the work is authorized under a forestry permit or a contract or agreement entered into under this Act.

A multi-purpose road is a road in the forest, other than a mining road, built or used to give access to the forest and its many resources.

42. Any person may use a multi-purpose road provided the person complies with the standards prescribed by government regulation in the interests of public safety and road integrity.

However, the Minister may, in the public interest, restrict access to a multi-purpose road on the conditions determined by the Minister, or prohibit access to such a road.

43. No claim for damages may be made by a person using a multi-purpose road on account of a defect in the construction, improvement, repair or maintenance of the road.

44. The Government may, by regulation,

(1) prescribe standards for public safety and road integrity with which persons using a multi-purpose road must comply; and

(2) determine the provisions of the regulation whose violation constitutes an offence and specify, from among the fines prescribed in section 244, the one to which an offender is liable for a given offence.

CHAPTER V**CHIEF FORESTER**

45. The position of chief forester is established within the department. The chief forester exercises the functions outlined in this chapter in keeping with the principle of sustainable development and in the independent manner provided for in this Act.

The Government appoints a chief forester from among at least three persons approved by a committee following a selection process established by the Government. The committee is to be composed of three members appointed by the Government.

The chief forester holds the position of associate deputy minister, in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1), for a five-year term.

46. The functions of the chief forester, in keeping with the policy directions and objectives of the sustainable forest development strategy, consist in

(1) establishing the methods, means and tools required to calculate allowable cuts in the forests in the domain of the State;

(2) determining the forest data and ecological data required to carry out the analyses used to determine allowable cuts;

(3) preparing, publishing and keeping up to date a sustainable forest development manual to be used for determining allowable cuts;

(4) on the request of the Minister, providing the support needed to establish forest development strategies as part of the forest planning process;

(5) determining allowable cuts for forest development units and local forests, given the regional and local sustainable forest development objectives;

(6) reviewing allowable cuts every five years and, if necessary, updating them;

(7) at the Minister's request, changing the allowable cuts assigned to an area, if circumstances are such that sustainable forest development could be compromised without an immediate change or if, on the basis of the same considerations as were used to determine them, allowable cuts may be revised upwards;

(8) making allowable cuts, their date of coming into force and the grounds for their determination public; and

(9) analyzing the sustainable forest development results achieved in the forests in the domain of the State and sending the analysis to the Minister at the time and subject to the conditions set by the Minister.

The date of coming into force of the allowable cuts determined or revised by the chief forester corresponds to the date of coming into force of the tactical plans for integrated forest development. The date of coming into force of the allowable cuts changed by the chief forester under subparagraph 7 of the first paragraph is set by the Minister, but may not be prior to 1 April following the year the change was applied for.

47. The chief forester is also responsible for advising the Minister on policy and planning in forestry research and development, on the northern boundary line and the boundaries of development units and local forests, on

the activities to be carried out to optimize forest development strategies and on any other matter that, in the opinion of the chief forester, requires government action or attention.

The Minister may entrust any forestry mandate to the chief forester and ask the chief forester for advice on any matter related to private forests or the forests in the domain of the State.

The advisory opinions of the chief forester must be available to the public.

48. The allowable cuts determined by the chief forester with regard to forest development activities carried out before 1 April 2018 are annual allowable cuts. They correspond, for a given development unit or local forest, to the maximum volume of timber of a particular species or group of species that may be harvested annually, in perpetuity, without diminishing the productive capacity of the forest, while at the same time taking into account certain sustainable forest development objectives having to do, for instance, with the natural dynamics of forests, including their composition and age structure, and diversified forest use.

The allowable cuts determined by the chief forester with regard to forest development activities carried out after 31 March 2018 correspond, for a given development unit or local forest, to the maximum volume of timber of a particular species or group of species that may be harvested annually, while at the same time ensuring the renewal and evolution of the forest on the basis of the applicable sustainable forest development objectives, including those having to do with

- (1) the sustainability of forests;
- (2) the impact of climate change on forests;
- (3) the natural dynamics of forests, including their composition, age structure and tree distribution pattern;
- (4) the maintenance and improvement of the productive capacity of forests;
and
- (5) the diversified use of forests.

49. A public body referred to in the first paragraph of section 3 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) must provide the chief forester with the information and documents the latter requests and that are necessary to exercise the functions of office.

50. The chief forester may carry out any investigations the chief forester considers necessary for the exercise of the functions of office.

For the purposes of an investigation, the chief forester is vested with the powers and immunity provided for in the Act respecting public inquiry commissions (R.S.Q., chapter C-37), except the power to order imprisonment.

No judicial proceedings may be brought against the chief forester for acting in good faith in the exercise of the functions of office.

51. The chief forester must, within three months following the end of each fiscal period, send an activity report to the Minister.

The report must be attached to the department's annual management report.

CHAPTER VI

SUSTAINABLE FOREST DEVELOPMENT AND FOREST MANAGEMENT

DIVISION I

RESPONSIBILITIES OF THE MINISTER

52. The Minister is responsible for the sustainable development of the forests in the domain of the State and for their management, and more particularly for forest planning, the carrying out, follow-up and monitoring of forest operations, timber scaling and the granting of forestry rights.

The Minister exercises ministerial responsibilities and powers under this Act in conformity with the sustainable forest development strategy and the allowable cut, subject to the provisions applicable to special development plans.

DIVISION II

FOREST PLANNING IN DEVELOPMENT UNITS

§1. — General provision

53. Development units are subject to forest planning so that forest operations may be organized and carried out within their boundaries. Such planning is part of a regional and local consultation process leading to the creation of integrated forest development plans and special forest development plans.

These plans are founded on ecosystem-based development and take into account any efficiency targets and objectives the Minister sets for forest operations.

§2. — *Integrated forest development plans*

54. The Minister draws up a tactical plan and an operational plan for integrated forest development for each development unit, in collaboration with the local integrated land and resource management panel set up for the unit under the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1). When drawing up the plans, the Minister may also retain the services of forest planning experts.

The tactical plan contains, among other things, the allowable cuts assigned to the unit, the sustainable forest development objectives, the forest development strategies adopted to ensure that allowable cuts are respected and objectives are achieved, and the location of the main infrastructures and the areas of increased timber production. This plan covers a five-year period.

The operational plan basically sets out the forest operations zones in which timber harvesting or other forest development activities are planned under the tactical plan. It also contains the harmonization measures adopted by the Minister. The operational plan is updated from time to time, to allow for, among other things, the gradual addition of new zones in which forest operations may be carried out.

The Minister prepares, keeps up to date and makes public a manual for the preparation of plans, and a guide that the Minister follows to prepare silvicultural prescriptions.

55. The local integrated land and resource management panel is set up in order to ensure that the interests and concerns of the persons and bodies affected by planned forest development objectives are taken into account, to define local sustainable forest development objectives and to agree on measures to harmonize the use of resources.

The composition and operation of a panel, including its dispute resolution mechanisms, are the responsibility of the regional bodies that established the panel. Those bodies must, however, invite the following persons or bodies, or their representatives, to sit on the panel:

- (1) the Native communities, represented by their band council;
- (2) the regional county municipalities and, if applicable, the metropolitan community;
- (3) the holders of a timber supply guarantee;
- (4) the persons or bodies that manage controlled zones;
- (5) the persons or bodies authorized to organize activities, provide services or carry on a business in a wildlife sanctuary;

- (6) the holders of an outfitter's licence;
- (7) the holders of a sugar bush management permit for acericultural purposes;
- (8) the lessees of land for agricultural purposes;
- (9) the holders of trapping licences who hold a lease of exclusive trapping rights; and
- (10) the regional environmental councils.

A list of the participants on the panel, once the panel's composition has been established, must be sent to the Minister. The Minister may then invite any persons or bodies not on the list to sit on the panel, if the Minister judges that their presence is needed to ensure integrated management of the resources and land.

56. For the purpose of preparing the operational plan, the Minister works with panel participants who so request and who demonstrate a specific interest in order to ensure that that interest is taken more fully into account. To that end, the Minister may take the proposals of such participants into consideration.

However, holders of a timber supply guarantee need not make a request and their specific interest is presumed in so far as the plan concerns a development unit located in a region to which their guarantee applies. To optimize operational conditions with regard to forest development activities, holders of a timber supply guarantee may present proposals to the Minister concerning forest operations zones to be included in the plan.

Before a public consultation on the operational plan is held, the draft plan is sent to the local integrated land and resource management panel to ensure that its contents are compatible with the interests and concerns of all panel participants.

57. Integrated forest development plans must be the object of a public consultation held by the regional bodies that established the local integrated land and resource management panel. The conduct of the public consultation, its duration, and the documents that must accompany the plans during the consultation are defined by the Minister in a manual which the Minister makes public.

The regional bodies responsible for establishing the local integrated land and resource management panel must prepare and send to the Minister, within the time determined by the Minister, a report summarizing the comments obtained in the course of the consultation and propose any solutions it deems appropriate in the case of a divergence in points of view.

58. Throughout the process leading to the drafting of the plans, the Minister sees that forest planning is founded on ecosystem-based development and on integrated and regionalized land and resource management. During this process, the Minister

(1) establishes a timetable for the formulation of the plans;

(2) ensures that the policy directions and objectives set out in the regional plan for integrated land and resource development drawn up by a regional commission under the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire are taken into account in preparing the tactical and operational plans, to the extent provided for in the plan implementation agreement entered into with the regional conference of elected officers to which the regional commission concerned reports;

(3) participates in the proceedings of local integrated land and resource management panels and takes account, in preparing the plans, of the local objectives and the harmonization measures agreed upon by those panels;

(4) rules when there is a disagreement on a local integrated land and resource management panel, if the applicable dispute resolution mechanisms fail;

(5) establishes a timetable for the public consultation referred to in section 57 and takes account, in preparing the plans, of the comments sent in by persons and bodies in the course of the consultation;

(6) consults the Native communities affected by forest planning so as to be aware of their concerns relating to the possible effects of the planned activities on their domestic, ritual or social activities, and accommodates those concerns, if necessary;

(7) adjusts the plans, if necessary, before setting the date on which they are to come into force;

(8) establishes the silvicultural prescriptions applicable to the forest operations zones contained in the operational plan, on the basis, among other things, of the harmonization measures adopted by the Minister; and

(9) makes the plans public on their coming into force.

59. Changes to the integrated forest development plans, including updates to the operational plan, must be established and finalized under the rules applicable to the initial plans.

However, updates and changes to the operational plan are subject to the public consultation process only if

(1) they add a new forest operations zone or a new infrastructure;

(2) they substantially change a forest operations zone, an infrastructure or a forest development standard already identified on the plan.

§3. — *Special development plans*

60. If substantial damage to timber stands in a forest area is caused by a natural disturbance or human influence, or if a forest area is required for hydroelectric or wind power development and designated for that purpose by order of the Government, the Minister may, with the participation of the local integrated land and resource management panel concerned, prepare a special development plan to ensure that the timber is salvaged and that the appropriate silvicultural treatments are applied, and administer the plan for the period and on the conditions specified in it.

The plan may set out conditions that depart from the forest development standards prescribed by government regulation if the departure is necessary to salvage the timber, and may provide that the allowable cut be exceeded if the Minister considers it necessary so as not to lose timber that could be salvaged.

A person or body to which the Minister has entrusted or delegated forest development activities on land covered by a special plan must comply with the plan. To the extent specified in it, the plan replaces any development plan that was applicable on that land.

The Minister may grant financial assistance for the implementation of a special plan to a person or body that is to carry out the forest development activities described in the plan and that applies for assistance in writing.

61. Special development plans and changes to them must be established and finalized under the rules applicable to integrated forest development plans.

However, a special plan is not subject to the public consultation process if the Minister considers that there is an urgent need for its application, particularly if the plan is considered necessary in order to avoid a deterioration or loss of timber.

DIVISION III

FOREST OPERATIONS

62. Planned forest development activities must be carried out by the Minister or by forest development enterprises that hold a certificate recognized by the Minister or that are registered in a program to obtain such a certificate. Some of those activities may be entrusted to the holder of a timber supply guarantee in accordance with section 64 if the holder of the timber supply guarantee holds a certificate recognized by the Minister or is enrolled in a program to obtain such a certificate.

63. The services of forest development enterprises are obtained in accordance with the Act respecting contracting by public bodies (2006, chapter 29), including services that may be provided by a cooperative under the Cooperatives Act (R.S.Q., chapter C-67.2). To this end, the terms of a contract that a public body may enter into with an entity mentioned in section 1 of the Act respecting contracting by public bodies also apply to such a cooperative.

In addition to the forest development activities to be carried out, the services requested may relate to the planning or management of such activities or to timber transportation.

64. In forest operations zones where the timber is not primarily intended for sale on the open market, the Minister entrusts, by agreement, the harvesting of all or part of the guaranteed volumes of timber to a holder of a timber supply guarantee who, within the time periods determined by the Minister, expresses to the Minister an interest in harvesting those volumes. If two or more guarantee holders express an interest in harvesting the guaranteed volumes of timber in the forest operations zones concerned, they must decide amongst themselves which of them will carry out the harvest and sign the agreement.

However, the Minister may refuse to enter into an agreement if the guarantee holder has failed to comply with the conditions of a forest development plan, a prior harvest agreement, the standards applicable to forest development activities or any other obligation imposed under this Act and the regulations.

In addition to the harvest proper, the agreement may cover related activities. The agreement defines the forest operations zones, sets the conditions the guarantee holder must comply with in carrying out forest development activities and other commitments, and determines the penalties applicable if the guarantee holder fails to meet those commitments. The agreement also sets out, if applicable, mechanisms ensuring harvest integration and timber transportation and the manner in which decisions are to be made and disputes settled on harvest integration and timber transportation, and on the allocation of their costs.

The information in the agreement must be available to the public.

DIVISION IV

FOLLOW-UP AND MONITORING

§1. — General provision

65. The Minister supervises forest operations, particularly those carried out under forest contracts and agreements, checks the quality of the forest development work and determines whether the objectives set within the framework of the forest planning process have been achieved.

The Minister ensures compliance with the harmonization measures, forest development standards and other provisions of this Act and the regulations, and, if the persons or bodies carrying out forest development activities fail to comply, requires them to take the corrective measures the Minister considers necessary, or takes them at their expense if they refuse to do so.

§2. — *Report, inspection and order*

66. The Minister may require any person or body carrying out forest development activities in the forests in the domain of the State to submit a report concerning those activities to the Minister, on the date or dates the Minister sets. The information in the report must be available to the public.

The elements that the report is to contain are determined and defined in an instruction manual prepared and kept up to date by the Minister. The manual is made public and, at their request, is given to the persons or bodies required to make the report.

67. The Minister may, for the purposes of this division, authorize a person to carry out an inspection and verify the data and information in the activity report.

To that end, the person may

(1) enter at any reasonable time an establishment where the person has reasonable cause to believe that data and information necessary for the follow-up and monitoring of forest operations are to be found;

(2) examine and make copies of the books, records, accounts, files and other documents containing data or information that is or was used to prepare the activity report; and

(3) require any information relating to the forest development activities that the person or body carried out, and any related document.

On request, the person authorized by the Minister must introduce himself or herself and produce a certificate of authority signed by the Minister.

68. The Minister may make an order upon observing that forest development activities are carried out unlawfully or in violation of a condition set in a forestry permit, a forest development plan, a contract, an agreement or a standard provided for in or prescribed under this Act.

The order requires the offender to cease the unlawful activities immediately or within a specified time or, if applicable, to submit to the conditions set out in the forestry permit or comply with the development plan or the legal, regulatory or contractual provisions applicable. The order may also require the offender to suspend all or part of a forest development activity determined

by the Minister, for the period and on the conditions set by the Minister. The order must include reasons and be served on the offender. It takes effect on the date on which it is served.

If the offender refuses or neglects to comply with the order, the Minister may, in addition to any other recourse, apply to the Superior Court for an injunction ordering the offender to comply.

§3. — *Areas of increased timber production*

69. The Minister keeps up to date and makes public a list of areas in which timber production has been increased.

The list includes the following information:

(1) the geographical coordinates and area of the increased timber production area; and

(2) a summary description of the increased production activities carried out there.

The geographical boundaries of an area of increased timber production must also be shown on maps posted on the department's website.

DIVISION V

SCALING

70. The Minister is responsible for scaling timber in the forests in the domain of the State.

The Minister may require any person or body authorized to harvest timber in the forests in the domain of the State to scale the timber according to one of the methods determined by government regulation. The scaling method is chosen by the Minister after consulting the person or body concerned.

The person or body must follow the instructions for the scaling method selected set out in the manual prepared for that purpose by the timber marketing board established under section 119.

71. The Minister may, for the purposes of this Act, authorize a person to verify the application of the scaling standards for timber harvested in the forests in the domain of the State.

In carrying out the functions of office, the person may intercept, on a road in the forest, a road vehicle used to transport timber and require the driver to stop the vehicle so that the documents relating to timber transportation that the driver must have in his or her possession may be verified. For that purpose, the person may

- (1) establish checkpoints in a forest;
- (2) require that the driver submit the documents and all related information for examination; and
- (3) require that the driver or any person accompanying the driver provide reasonable assistance during the verification.

The driver of the vehicle and any person accompanying the driver must comply immediately with what is required of them.

On request, the person authorized by the Minister must introduce himself or herself and produce a certificate of authority signed by the Minister.

72. The Government may, by regulation,

- (1) determine the scaling standards for timber harvested in the forests in the domain of the State, in particular, the scaling methods and the standards applicable to timber transportation, to the transmission of scaling or inventory data, to the verification of data and to corrections to scaling, including the assistance that the person or body required to scale the timber must provide to the Minister;

- (2) set the fees payable by the person or body required to scale the timber for the loss of scaling, inventory or transportation forms that were in the possession of the person or body, and vary the fees depending on the type or number of forms lost; and

- (3) determine the provisions of a regulation whose violation constitutes an offence and specify, from among the fines prescribed in section 244, the one to which an offender is liable for a given offence.

DIVISION VI

FORESTRY RIGHTS

§1. — Forestry permits

i. — General provisions

73. A forestry permit is required to carry out the following forest development activities in the forests in the domain of the State:

- (1) the harvest of firewood for domestic or commercial purposes;
- (2) the operation of a sugar bush;
- (3) activities required for public utility works;

- (4) activities carried out by a holder of mining rights in exercising those rights;
- (5) activities required to create wildlife, recreational or agricultural development projects;
- (6) the harvest of shrubs for the supply of wood processing plants;
- (7) activities carried out as part of an experimental or research project; and
- (8) any other activity determined by the Minister.

The harvest of firewood for the exclusive use of an outfitting operation, a controlled zone or a wildlife sanctuary within the meaning of Divisions II, III and IV of Chapter IV of the Act respecting the conservation and development of wildlife is regarded as the harvest of firewood for domestic purposes.

74. The Minister may issue a permit authorizing the holder to carry out the forest development activities specified on the permit on the conditions determined by the Minister.

However, no forestry permit may be issued to a person who owes dues payable under this Act.

75. The permit holder must

- (1) pay required dues according to the terms determined by regulation of the Minister;
- (2) satisfy the conditions specified on the permit and those determined by regulation of the Minister, and comply with the standards applicable to the holder's forest development activities; and
- (3) if the holder entrusts the work authorized by the permit to a third person, inform the person in writing of the prescriptions of the permit and the requirements of this Act and the regulations relating to the forest development activities to be carried out.

76. If not otherwise set by regulation of the Minister, the amount of the dues payable is based on the rates applicable to the timber that may be harvested under the permit, which are set by the timber marketing board.

Interest is charged on any unpaid balance of dues payable from the thirtieth day following the date of billing, at the rate determined for a debt owed to the State under section 28 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31). Interest is capitalized monthly.

77. The term of a permit, other than a sugar bush management permit, is set by the Minister. It may not exceed 12 months.

78. A permit is transferable only in the cases and on the conditions determined by regulation of the Minister.

79. The Minister may suspend or cancel a permit if

- (1) the holder has not paid the required dues;
 - (2) the holder no longer satisfies the conditions imposed for obtaining the permit;
 - (3) the holder does not satisfy the conditions specified on the permit or comply with the standards applicable to the holder's forest development activities;
 - (4) the holder has not submitted the activity report required by the Minister;
- or
- (5) the holder is convicted of an offence under this Act or the regulations.

Before making such a decision, the Minister must notify the holder in writing as prescribed by section 5 of the Act respecting administrative justice (R.S.Q., chapter J-3) and allow the holder at least 10 days to submit observations and remedy the failure.

The suspension or cancellation of a permit has effect from the date the permit holder is notified of the Minister's decision.

ii. — *Special provisions regarding sugar bushes*

80. In addition to the provisions applicable to all forestry permits, a sugar bush management permit is governed in particular by the following provisions.

81. The term of a sugar bush management permit ends on 31 December of the fifth year after its issue.

82. If a sugar bush for which a permit has been issued or the other resources on the same forest land have been affected by a natural disturbance or human interference, the Minister may modify the permit to protect the sugar bush or the other resources concerned.

The Minister may also, for the same purposes, impose forest development standards on the permit holder or standards for tapping maple trees or carrying out other work that are different from those prescribed by regulation, when the latter do not provide adequate protection for the sugar bush or forest resources affected.

These new standards, the areas where they are applicable and any regulatory standards for which they are substituted must be set out in the modified

permit. The Minister must also specify in the permit, from among the fines prescribed in section 246, the one to which an offender is liable for a given offence.

83. The Minister may, on the application of a permit holder, increase the area covered by the permit, if the holder

(1) has operated the sugar bush at 90% or more of its tapping capacity for at least two years; and

(2) has built the roads and buildings described and located in the permit application.

The permit holder must, within three years of the increase, operate any part of the sugar bush added to the area covered by the permit at 90% or more of its tapping capacity. If the permit holder fails to meet that requirement, the Minister may remove from the part added to the sugar bush a part corresponding to the unused tapping capacity.

84. The Minister may exclude from a sugar bush any area that has been classified as an exceptional forest ecosystem, if the Minister considers that the operation of the sugar bush is liable to have an adverse effect on the maintenance of biological diversity. In such a case, after giving the permit holder an opportunity to submit observations, the Government compensates the permit holder for the loss suffered, in the amount considered fair by the Government on the basis of the value of the property and infrastructures used to operate the sugar bush.

85. A permit holder is entitled to the renewal of the permit if the holder

(1) has paid the dues for the permit and the administrative fees payable for the examination of the renewal application;

(2) satisfies the conditions specified on the permit and those determined by regulation of the Minister, and complies with the standards applicable to the holder's forest development activities;

(3) has submitted an activity report, if required; and

(4) has operated the sugar bush at an average of at least 50% of its tapping capacity during the term of the permit.

However, the Minister may include in the renewed permit any condition the Minister considers advisable. The Minister may also refuse to renew the permit for public utility purposes.

86. In addition to the cases of suspension or cancellation under section 79, the Minister may, on the same conditions as those set out in that section, suspend or cancel a permit if the holder has failed to operate the sugar bush for at least three consecutive years.

iii. — *Regulatory power*

87. The Minister may, by regulation, according to the categories of forestry permit,

(1) determine the content of a permit, the conditions for its issue and the cases in and conditions under which it may be transferred;

(2) determine, for permits other than a sugar bush management permit, the conditions for the modification or renewal of the permit;

(3) determine standards for tapping maple trees or otherwise managing a sugar bush;

(4) set the dues to be paid by a given permit holder and the terms of payment;

(5) set the administrative fees payable for the examination of applications; and

(6) determine the provisions of a regulation the violation of which is an offence and specify, from among the fines prescribed in section 244, the one to which an offender is liable for a given offence.

§2. — *Timber supply guarantees*i. — *Granting of timber supply guarantees and establishment of register*

88. The Minister may, on the conditions the Minister determines, grant a timber supply guarantee to a person or body that operates or plans to operate a wood processing plant, if the allowable cut is sufficient, if the volumes of timber available on the open market are large enough to assess the market value of timber from the forests in the domain of the State, and if the Minister is of the opinion that it is in the public interest and in keeping with the principle of sustainable development.

The Minister may also, on the same conditions, ask the timber market board to sell timber supply guarantees on the open market.

A person or body acquiring a plant that operates or operated under a timber supply guarantee, or the right to operate such a plant, is entitled to a guarantee only if the annual royalty, the amount from sales of the timber, and the assessments payable by the guarantee holder to the forest protection organizations certified by the Minister have been paid in full.

The third paragraph does not apply if the guarantee holder has made an assignment of property or is subject to a receiving order under the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3).

89. The Minister enters timber supply guarantees in a public register that the Minister establishes and keeps up to date.

The Minister publishes a notice of each entry in the *Gazette officielle du Québec*, setting out in the notice the guarantee registration number, the name of the guarantee holder and the annual volumes of timber guaranteed for each species or group of species for each region concerned.

The guarantee takes effect on the date of its registration.

ii. — *Nature of the right granted by a timber supply guarantee*

90. A timber supply guarantee entitles the holder to purchase, each year, a volume of timber from forests in the domain of the State in one or more specific regions to supply the wood processing plant for which the guarantee was granted, on condition that the holder performs the obligations set out in this Act and the guarantee.

The annual volumes of timber that may be purchased by the holder are specified in the timber supply guarantee by species or group of species for each of the regions concerned.

91. The annual volumes of timber guaranteed are residual volumes determined by the Minister, taking into account

(1) the timber requirements of the wood processing plant; and

(2) other available sources of supply such as timber from private forests and local forests, chips, sawdust, shavings, recycled wood fibres and timber from outside Québec.

For the purposes of subparagraph 2 of the first paragraph and, in particular, to assess the available timber from private forests that may be sold in a particular region, the Minister, before granting a timber supply guarantee, consults the boards of producers within the meaning of the Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1) or the organizations designated under section 50 of that Act. The consultation pertains, among other things, to the volumes of timber the Minister intends to guarantee.

92. The holder of a timber supply guarantee may, after so informing the Minister and in the manner specified by the Minister, send timber purchased during the year which, under the guarantee, was intended for the guarantee holder's wood processing plant to other processing plants operating under a timber guarantee; the sum of the volumes of timber that may be sent to other processing plants during a given year may not exceed the volume of timber determined by government regulation.

The sum of the volumes of timber from other wood processing plants operating under a timber supply guarantee that are sent to the processing plant specified in the holder's guarantee during a given year may not exceed the volume of timber determined by government regulation. Additional volumes of timber equal to the volumes of timber that the holder may have sent to other processing plants under the first paragraph may be added to that volume.

Volumes of timber whose destination was changed under section 93 are excluded in calculating volumes of timber under this section.

93. The Minister may, as an exceptional measure, allow part of the guaranteed volumes of timber purchased by the holder in the course of a year to be allocated to a processing plant other than the plant specified in the timber supply guarantee, in particular if the Minister considers it necessary to do so to avoid a deterioration or loss of timber or to ensure the optimal use of the timber.

The Minister may also, on the request of a guarantee holder, authorize the holder to send part of the guaranteed volumes of timber purchased in the course of a year to a wood processing plant other than the plant specified in the guarantee to make up for an inadequate supply for that processing plant resulting from the economic context, if the Minister considers that transferring the timber will prevent the temporary closure or reduce the duration of the closure of the processing plant. The Minister may also, on the request of guarantee holders, authorize exchanges of timber between two wood processing plants to reduce timber transportation costs. In making a decision, the Minister must take into account the impact the decision will have on the local and regional economy and on the marketing of timber from private forests.

94. A timber supply guarantee is not transferable.

iii. — *Annual royalty and market price for guaranteed timber*

95. The holder of a timber supply guarantee must pay the Minister an annual royalty based on the rate set by the timber marketing board. The royalty is payable on 1 April of each year or according to the terms and schedule determined by regulation of the Minister.

96. The timber purchased by a guarantee holder is payable at the rates set by the timber marketing board and according to the terms and schedule determined by regulation of the Minister.

97. Interest is charged on any unpaid balance of amounts payable from the thirtieth day following the date of billing, at the rate determined for a debt owed to the State under section 28 of the Act respecting the Ministère du Revenu. Interest is capitalized monthly.

iv. — *Waiver of right to guaranteed volumes of timber*

98. The holder of a timber supply guarantee may, in the course of a year, waive all or part of its right to guaranteed volumes of timber for the year.

99. A timber supply guarantee does not entitle its holder to reject timber affected by a natural disturbance or human interference otherwise than by a waiver.

100. The Minister may, after consulting the holder of a timber supply guarantee, establish a calendar of the dates on which the holder is to decide whether or not to purchase a specified part of the annual volumes of timber guaranteed.

A holder who, when required to decide whether or not to purchase the specified part of the annual volumes, refuses, neglects or fails to do so is deemed, after being informed by the Minister of the consequences of the refusal, neglect or failure, to have waived the right to those volumes of timber for the year.

The notice sent by the Minister must state that the holder has 10 days to remedy the situation.

101. Volumes of timber to which a guarantee holder waived or is deemed to have waived the right may not be claimed by the holder in subsequent years.

102. Volumes of timber to which a guarantee holder waived or is deemed to have waived the right may be sold by the timber marketing board or allocated to one or more other wood processing plants at the rates set by the timber marketing board, as the Minister may direct.

v. — *Special provision regarding natural disturbances and human interference and constraints restricting or prohibiting access to forest resources*

103. The holder of a timber supply guarantee may not claim an indemnity or compensation from the Government if, in the course of a year, the holder was not able to acquire all the guaranteed annual volumes of timber owing to a natural disturbance or human interference or to a decision of the Minister restricting or prohibiting in the public interest access to or travel in the forest.

In the latter case, however, the volumes of timber must be offered to the holder entitled to it as soon as they become available, if the holder continues to operate the plant benefiting from the guarantee. If there is more than one guarantee holder entitled to the volumes of timber, they are allocated in proportion to the volumes initially withheld.

vi. — *Term, renewal and revision of a timber supply guarantee*

104. A timber supply guarantee is granted for a five-year period.

Unless otherwise specified by the guarantee holder, it is renewed for the same period every five years if the holder has performed the obligations set out in this Act and the guarantee.

105. If the Minister considers it expedient following the five-year review of allowable cuts and after giving the guarantee holder an opportunity to submit observations, the Minister may revise the conditions of the guarantee, including the guaranteed annual volumes of timber and the forest from which the timber may be purchased.

The Minister, exercising ministerial discretion, takes into account

- (1) the requirements of the wood processing plant;
- (2) other available sources of supply such as timber from private forests and local forests, chips, sawdust, shavings, recycled wood fibres and timber from outside Québec;
- (3) the volumes of timber, by origin, used by the plant in the last five years;
- (4) the allowable cuts assigned to the development units;
- (5) the minimum volumes of timber required on the open market to assess the market value of timber from the forests in the domain of the State; and
- (6) the volumes of timber the Minister considers necessary for the carrying out of socio-economic development projects in the regions and communities.

For the purposes of subparagraph 2 of the second paragraph and, in particular, to assess the available timber from private forests that may be sold in a particular region, the Minister consults the boards of producers within the meaning of the Act respecting the marketing of agricultural, food and fish products or the organizations designated under section 50 of that Act during the revision process. The consultation pertains, among other things, to the volumes of timber the Minister intends to guarantee.

106. The Minister may also, after giving the holder of a timber supply guarantee an opportunity to submit observations, revise, in the course of the year, the guaranteed annual volumes of timber for the species or group of species concerned and change the forest from which the timber may be purchased, when the allowable cut assigned to a development unit in a region covered by the guarantee is changed by the chief forester in accordance with subparagraph 7 of the first paragraph of section 46. The changes apply only once the new allowable cut is in force, that is, after 31 March of the following year.

The same applies when changes occur in the requirements of the guarantee holder's wood processing plant, for instance following a change in the controlling interest of the legal person or partnership holding the guarantee, the permanent discontinuance of part of the plant's operations, a change in the processing plant's vocation or a restructuring of the enterprise.

For the purposes of the first paragraph, the Minister, exercising ministerial discretion, takes into account the elements set out in subparagraphs 4 and 5 of the second paragraph of section 105. If the Minister revises the volumes because of an increase in the allowable cut, the Minister also takes into account the sources of supply mentioned in subparagraph 2 of the second paragraph of section 105 and consults the bodies mentioned in the third paragraph of section 105.

107. Following a reduction in the allowable cut assigned to a development unit in a region covered by several timber supply guarantees, the Minister may take into account the impact on regional or local economic activity of the apportionment among the guarantee holders of the reduction in guaranteed annual volumes for the species or group of species concerned, and vary the reduction in consequence.

108. A timber supply guarantee may at all times be modified by the Minister with the consent of the guarantee holder.

vii. — *Cancellation, suspension and termination of a timber supply guarantee*

109. The Minister may cancel a timber supply guarantee

(1) if the guarantee holder fails to perform the obligations set out in this Act or the guarantee;

(2) if the guarantee holder fails to pay the annual royalty or the amount obtained from the sale of guaranteed timber that is payable; or

(3) if the guarantee holder's wood processing plant ceased operations at least six months earlier.

The Minister must give the guarantee holder in default prior notice of the Minister's intention to cancel the guarantee, unless the holder remedies the failure before the expiry of the time specified in the notice.

Moreover, in the case described in subparagraph 3 of the first paragraph, the prior notice must state that the guarantee holder has 60 days to submit a business plan for resuming operations to the Minister. If the holder submits a business plan within the 60-day period, the Minister may not cancel the guarantee before the expiry of 30 days after the plan is submitted.

The resumption of a wood processing plant's operations for a continuous period of less than one month does not interrupt the six-month period referred to in subparagraph 3 of the first paragraph.

110. The Minister may suspend, under the same conditions and for the period determined by the Minister, the rights granted by the timber supply guarantee

(1) in any of the cases described in subparagraphs 1 and 2 of the first paragraph of section 109; or

(2) if the guarantee holder fails to join the forest protection organizations certified by the Minister or fails to pay the assessment set by those organizations.

During such a suspension, the Minister may take all the necessary measures with respect to the guaranteed volumes of timber made available.

111. The Minister enters a reference to the notices given under sections 109 and 110 in the public register.

112. The Minister terminates a timber supply guarantee without prior notice

(1) if the guarantee holder's wood processing plant discontinues its operations permanently; or

(2) if the guarantee holder has made an assignment of property or has been the subject of a receiving order under the Bankruptcy and Insolvency Act or, in the case of a legal person, has been dissolved or has been the subject of a winding-up order.

113. The Minister terminates a timber supply guarantee at the request of the guarantee holder.

In such a case, the holder is entitled to the reimbursement of the part of the annual royalty corresponding to the overpayment. The amount is determined on the basis of the remaining volumes of timber that the holder was entitled to purchase before the end of the year.

114. If the Minister terminates a timber supply guarantee, the Minister may, for the time remaining before the next five-year review of allowable cuts, either allow the timber under the guarantee to be sold by the timber marketing board or allocate the timber to one or more other wood processing plants at the rates set by the timber marketing board.

viii. — *Regulatory power*

115. The Government may, by regulation,

(1) determine, for the purposes of the first paragraph of section 92, the volume of timber that may be sent to other processing plants operating under a timber supply guarantee, in the course of a given year;

(2) determine, for the purposes of the second paragraph of section 92, the volume of timber that may be sent from other wood processing plants operating under a timber supply guarantee to a processing plant specified in the holder's guarantee, in the course of a given year; and

(3) determine the provisions of the regulation whose violation constitutes an offence and specify, from among the fines prescribed in section 244, the one to which an offender is liable for a given offence.

116. The Minister may, by regulation, determine the terms and schedule according to which the annual royalty and the amount obtained from the sale of guaranteed timber are payable by the holder of a timber supply guarantee.

CHAPTER VII

PROCESSING OF TIMBER

117. All timber harvested in the forests in the domain of the State must be completely processed in Québec.

Timber is completely processed when it has undergone all the manufacturing treatments and processes and has passed through all the necessary phases to render it suitable for its intended final use.

118. The Government may, on the conditions it determines, authorize the shipment outside Québec of incompletely processed timber from the forests in the domain of the State if it appears to be contrary to the public interest to do otherwise.

TITLE III

TIMBER MARKETING

119. A timber marketing board known as the Bureau de mise en marché des bois is established within the department. The timber marketing board exercises the functions conferred on it by this Title, with a view to fostering sustainable development and an open market.

A performance and accountability agreement must be entered into by the Minister, the deputy minister and the director of the timber marketing board specifying, among other things, the responsibilities of each within the framework of the timber marketing board's mission.

120. The timber marketing board has the following functions:

(1) to prepare a manual setting out the rules applicable to the marketing of timber and other forest products;

(2) to determine the minimum volumes of timber from forests in the domain of the State that are required on the open market to assess the market value of timber;

(3) to identify the forest operations zones from which timber is to be sold on the open market;

(4) to carry out marketing operations for timber and other forest products from the forests in the domain of the State;

(5) to establish a register of buyers eligible to bid on the open market and determine registration fees and conditions, as well as cases of exclusion from the register;

(6) where required, to set the opening bid, the reserve price and the minimum bid for the sale of timber or forest products, taking account, among other things, of benchmark data on the cost and performance of forest development activities, whose efficiency is determined according to the site and the operating conditions;

(7) to sell timber and other forest products from the forests in the domain of the State on the open market and enter into sales contracts on the conditions the board determines;

(8) at the Minister's request, to sell timber supply guarantees on the open market in order to assess their market value;

(9) at the request of a board of producers within the meaning of the Act respecting the marketing of agricultural, food and fish products or an organization designated under section 50 of that Act, to sell on the open market products from private forests subject to the joint plan administered by the board of producers or the organization, if the plan allows it;

(10) to compile the forest, biophysical, financial and economic data required to assess both the market value of timber and other forest products from the forests in the domain of the State and the cost and value of forest development activities, as well as the cost of forest protection activities;

(11) to assess the cost and value of forest development activities and the cost of forest protection activities;

(12) to assess, for each species or group of species, based on quality, size and zone, the market value of timber offered for sale to holders of timber supply guarantees, according to the methods and frequency determined by government regulation, and to set the applicable rates on the basis of that assessment;

(13) to assess the annual royalty the holder of a timber supply guarantee must pay according to the method determined by government regulation and set the applicable rate on the basis of that assessment;

(14) to assess, if required by the Minister, the market value of other forest products from the forests in the domain of the State;

(15) to enter, in a manual that it keeps up to date, the instructions applicable to each scaling method determined by government regulation and covering, for instance, the different scaling and sampling techniques and the content and style of the various application forms and other types of forms relating to timber scaling, timber inventories and timber transportation;

(16) to establish the rules relating to timber sampling in the forests in the domain of the State, carry out the sampling, compile the data, and identify, based on the sampling, the conversion factors with which to determine volumes of timber, using data gathered from weighing and measuring felled timber;

(17) to submit invoices for timber and other forest products from the forests in the domain of the State and collect revenue from their sale;

(18) to prevent and detect collusion and initiate complaints of collusion where it has reasonable grounds to believe that persons or bodies have acted in collusion; and

(19) to carry out any other mandate related to a matter falling within its purview that the Minister entrusts to it.

The marketing manual, the value of forest development activities, the rates applicable to the sale of guaranteed volumes of timber and to the annual royalty to be paid by the holder of a timber supply guarantee, the instruction manual for scaling timber and the conversion factors are made public by the timber marketing board.

121. A further function of the timber marketing board is to advise the Minister on the planning and development of markets for timber and other forest products.

The Minister may also ask the timber marketing board for an opinion on any matter related to its functions, regarding either the forests in the domain of the State or private forests.

The advisory opinions of the timber marketing board must be available to the public.

122. The timber marketing board may require that holders of timber supply guarantees or enterprises carrying on forest development activities in the forests in the domain of the State provide it with the forest, biophysical, financial or economic data required for the exercise of its functions. The guarantee holders or enterprises concerned must provide the required data.

123. A public body referred to in the first paragraph of section 3 of the Act respecting Access to documents held by public bodies and the Protection of personal information must provide the timber marketing board with the information and documents the board requires to exercise its functions.

124. The timber marketing board may carry out any investigations it considers necessary for the exercise of its functions.

For the purposes of an investigation, the timber marketing board is vested with the powers and immunity provided for in the Act respecting public inquiry commissions, except the power to order imprisonment.

No judicial proceedings may be brought against the timber marketing board for acting in good faith in the exercise of its functions.

125. The department's annual management report must contain a separate section on the management of the timber marketing board.

126. The Government may, by regulation,

(1) determine the methods and frequency according to which the timber marketing board must assess the market value of timber offered to holders of timber supply guarantees; and

(2) determine the method according to which the timber marketing board must assess the annual royalty to be paid by the holder of a timber supply guarantee.

TITLE IV

FORESTS IN THE PRIVATE DOMAIN

CHAPTER I

APPLICATION

127. This Title applies to forests belonging to private owners or held under a title of ownership by a Native landholding corporation governed by the Act respecting the land regime in the James Bay and New Québec territories and intended for forest production.

CHAPTER II

PLANS AND PROGRAMS

128. The Minister may develop programs to foster the sustainable development of private forests, and grant financial assistance to a person or body for that purpose, in particular to regional agencies for private forest development and joint management bodies, on the conditions determined by the Minister.

129. A person or body that obtains financial assistance without entitlement, fails to comply with the applicable terms or uses the proceeds of such assistance for purposes other than those for which it was granted forfeits the assistance by operation of law and must return the amounts received, unless the Minister decides otherwise.

Any amount not remitted to the Minister under the first paragraph bears interest, at the rate set for a debt owed to the State under section 28 of the Act respecting the Ministère du Revenu, from the thirtieth day following the date of the Minister's claim. Interest is capitalized monthly.

CHAPTER III

FOREST PRODUCERS

130. A certified forest producer is a person or body that

(1) owns a parcel of land or a group of parcels of land that may constitute a unit of assessment within the meaning of section 34 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) and whose total forest area is not less than four hectares;

(2) has a forest development plan for that area that is certified by a forest engineer as being consistent with the by-laws of the regional agency for private forest development that has jurisdiction in the area; and

(3) registers the total forest area of the unit of assessment, and any modification that affects it or changes its size, with the Minister or with any person or body designated for that purpose by the Minister.

The Minister or the person or body having effected the registration issues to the certified forest producer, upon payment of the dues payable and the administrative fees prescribed by government regulation, a certificate attesting to the forest area in question. The period covered by the certificate must correspond to that covered by the forest development plan, which cannot exceed 10 years.

However, a certificate may be refused the owner of a private forest consisting of a single block of 800 hectares or more if the owner fails to join a forest fire protection organization certified by the Minister or fails to pay the assessment set by the organization. The Minister may revoke a certificate for the same reasons.

131. A certified forest producer may receive a reimbursement of part of the property taxes paid for the immovables included in a unit of assessment, the forest area of which has been registered under section 130, if the forest producer

(1) has a forest producer's certificate for the forest area in question;

(2) applies for the reimbursement in accordance with section 220.3 of the Act respecting municipal taxation;

(3) has a report that was prepared by a forest engineer, stating the eligible protection or development expenses that are applicable to the last calendar year, if the producer is a natural person, or, otherwise, to the last fiscal year of the producer and that represent an amount equal to or greater than the amount of property taxes paid for which an application for reimbursement may be made under section 220.3 of the Act respecting municipal taxation; and

(4) is not already receiving a reimbursement of property taxes for that forest area.

CHAPTER IV

REGIONAL AGENCIES FOR PRIVATE FOREST DEVELOPMENT

DIVISION I

ESTABLISHMENT AND ORGANIZATION

132. For the purposes of this division, the Minister may certify organizations of forest producers responsible for providing their members with private forest development services or forest product marketing services.

133. One or more municipalities may associate with organizations certified under section 132 and holders of a wood processing plant operating permit to apply to the Minister for the creation of a regional agency for private forest development in their territories.

In the territory of a regional county municipality, the initiative for founding an association belongs to the regional county municipality; however, a local municipality whose territory is included in that of a regional county municipality that belongs to such an association may join the association.

134. The association's application must include

(1) the name of the agency to be established;

(2) a description of the territory of the agency;

(3) a list of the members of the association, including their capacity;

(4) the designation of the persons who will represent the municipalities, the organizations certified under section 132 and the holders of a wood processing plant operating permit on the agency's first board of directors; and

(5) the designation of the person who will chair the agency's board of directors.

The application must be accompanied by the by-laws that will govern the new agency.

135. The Minister may grant the application and establish an agency, after ascertaining that the by-laws are consistent with section 141 and approving their substance.

The Minister gives notice of the establishment in the *Gazette officielle du Québec*.

The members of the founding association and the members of the board of directors proposed for the agency in the application, including the chair, become the members and the members and chair of the board of the agency, without further formality and without ratification. In a similar manner, the by-laws proposed for the agency in the application become the by-laws of the agency.

136. An agency is a non-profit legal person.

137. An agency has its head office in its territory, at the place it determines. Notice of the location or of any change of location of the head office is published in the *Gazette officielle du Québec*.

138. Subject to any conditions governing admission that may be prescribed by an agency's by-laws, the municipalities whose territory is included in that of the agency, organizations certified under section 132 and holders of a wood processing plant operating permit may become members of the agency.

The right to vote at the general assembly is limited to the representatives of the categories of members mentioned above; each category has the same number of votes.

139. An agency may, in its by-laws, create a category of associate members who do not vote and do not participate in the administration of the agency, and determine the conditions governing their admission and their rights and obligations.

140. The board of directors of an agency is composed of representatives of each category of members mentioned in section 138 and of persons appointed by the Minister for the time determined by the Minister; each of the four groups has the same number of votes.

141. The by-laws of an agency must

(1) prescribe, subject to the conditions set in section 138, the manner of designating the representatives of each category of members at the general assembly, the conditions to be satisfied by each representative, the number of representatives, their term of office, and the number of votes that may be cast by each representative;

(2) prescribe, subject to the conditions set in section 140, the manner of designating the members of the board of directors other than those appointed by the Minister, the conditions to be satisfied by each board member, the number of board members, their term of office, and the number of votes that may be cast by each board member;

(3) determine the rules of ethics and professional conduct applicable to the members of the board of directors; the rules must include mechanisms for their implementation, including any applicable penalties;

(4) determine the minimum amount of liability insurance the agency must take out to cover any liability incurred by its officers and other representatives as a result of errors or negligence in the exercise of their functions;

(5) establish a decision-making process and a conflict resolution mechanism for the board of directors; and

(6) ensure that every person or body that satisfies the conditions governing admission is permitted to join the agency.

Any amendment to the agency's by-laws must be approved by the Minister after ratification by the general assembly.

142. In order to standardize the rules of ethics and professional conduct applicable to board members, the Minister may request all, or one or more, agencies to make the amendments the Minister determines to their by-laws. The Minister may also require that an agency make the amendments the Minister determines to the provisions of its by-laws that deal with the quorum for board meetings if the Minister considers that the by-laws no longer facilitate the holding of meetings.

An agency to which the request is made must enact the amending by-law. The by-law comes into force on the date it is enacted by the board and need not be ratified by the general assembly.

The Minister may enact the amending by-law if the agency fails to do so within the time specified by the Minister. The by-law then comes into force as soon as the chair of the agency is notified.

143. An agency must hold a general assembly at least once a year.

The general assembly adopts the annual activity report, approves the financial statements for the preceding fiscal year and, if necessary, elects directors. In addition, the general assembly appoints an auditor for the current fiscal year and examines any other question on the agenda.

144. The Minister may change the name of an agency that applies for such a change.

The Minister gives notice of the change in the *Gazette officielle du Québec*.

145. On an application by an agency and a municipality, the Minister may extend the boundaries of the territory of the agency in order to include the territory of the municipality.

The Minister gives notice of the extension in the *Gazette officielle du Québec*.

In the territory of a regional county municipality, the initiative for filing the application belongs to the regional county municipality.

146. On an application by interested agencies whose territories are adjacent, the Minister may join their territories and form a new agency. The application must include

(1) the name of the new agency;

(2) the designation of the persons who will represent the municipalities, the organizations certified under section 132 and the holders of a wood processing plant operating permit on the new agency's first board of directors; and

(3) the designation of the person who will chair the board of directors of the new agency.

The application must be accompanied by the by-laws that will govern the new agency.

The Minister gives notice of the creation of the new agency in the *Gazette officielle du Québec*.

The agencies whose territories are joined cease to exist and their members, rights and obligations become members, rights and obligations of the new agency.

147. On an application by an agency, the Minister may divide the territory of the agency and create new agencies. The application must include

- (1) the names of the new agencies;
- (2) the designation of the persons who will represent the municipalities, the organizations certified under section 132 and the holders of a wood processing plant operating permit on the first boards of directors of the new agencies;
- (3) the designation of the persons who will chair the boards of directors of the new agencies; and
- (4) a plan for the allocation of the rights and obligations of the agency whose territory is divided.

The application must be accompanied by the by-laws that will govern the new agencies.

The Minister gives notice of the creation of the new agencies in the *Gazette officielle du Québec*.

The agency whose territory was divided ceases to exist and its rights and obligations become rights and obligations of the new agencies in accordance with the allocation plan.

148. The members of the board of directors, including the chair, proposed in the application that gave rise to a new agency resulting from an amalgamation or division of territory become, without further formality and without ratification, the members and the chair of the board of directors of the new agency. In a similar manner, the by-laws proposed for the new agency become the by-laws of the new agency.

The protection and development plan of a former agency remains in force in the territory to which it applied until it is amended or replaced by the new agency having jurisdiction in that territory.

DIVISION II

OBJECTS

149. The objects of an agency are to guide and promote the development of the private forests in its territory in keeping with the principle of sustainable forest development, in particular through

- (1) the preparation of a protection and development plan; and
- (2) the provision of financial and technical support for protection or development.

To that end, the agency encourages concerted action among the persons and bodies involved in those activities.

150. The protection and development plan includes a survey of forest capability in the territory of the agency and sets out production objectives and recommended management methods, in particular management methods capable of ensuring a sustainable supply of timber. The plan must also include a five-year program outlining the forest protection and development activities fostered by the agency and state the means selected to achieve the objectives.

The plan comes into force in the territory of a regional county municipality if it is consistent with the objectives of the regional county municipality's land use planning and development plan, within the meaning of the Act respecting land use planning and development (R.S.Q., chapter A-19.1). The plan is available for consultation at the agency's head office or any other place determined by the agency. Any person or body may obtain a copy of all or part of the plan from the agency by paying the necessary fees.

For the purposes of this section and sections 151 to 156, the following are regarded as regional county municipalities:

(1) Ville de Gatineau; and

(2) until the coming into force of the metropolitan land use and development plan applicable in their territory, Ville de Laval, Ville de Mirabel, Ville de Montréal, Ville de Québec, Ville de Longueuil and Ville de Lévis and, from the coming into force of their metropolitan land use and development plan, the Communauté métropolitaine de Montréal and the Communauté métropolitaine de Québec.

151. The agency sends a copy of its protection and development plan to the Minister and to every regional county municipality whose territory is included in that of the agency.

152. Within 90 days after receiving the agency's plan, the council of the regional county municipality concerned must give the agency its opinion on whether or not the plan is consistent with the objectives of its land use planning and development plan.

The secretary-treasurer serves on the agency, within the time provided for in the first paragraph, a certified copy of the resolution stating this opinion.

If the council of the regional county municipality fails to send its opinion to the agency within the time provided for in the first paragraph, the agency's plan is deemed to be consistent with the objectives of the land use planning and development plan.

The agency's plan is also deemed to be consistent with those objectives from the date on which the regional county municipality, in accordance with the first paragraph, issues an opinion to that effect.

153. An opinion to the effect that the agency's plan is not consistent with the objectives of a land use planning and development plan must include reasons and may contain suggestions by the regional county municipality for ensuring that consistency.

The agency must, within 90 days after receiving the opinion, amend its protection and development plan to ensure that it is consistent with the objectives of the land use planning and development plan.

154. At the request of the Minister, the agency must revise its protection and development plan, following the same procedure as when preparing its initial plan.

The agency may revise its plan on its own initiative, following the same procedure.

155. The agency must, within 90 days after the coming into force of a land use planning and development plan that is applicable in its territory, review its protection and development plan so as to ensure that it is consistent with the objectives of the land use planning and development plan.

156. If a land use planning and development plan applicable in the territory of a regional county municipality is amended, the agency must, within 90 days after receiving a request from a regional county municipality, amend its protection and development plan to ensure that it is consistent with the objectives of the amended land use planning and development plan. The request may contain suggestions for ensuring that consistency.

157. The agency determines, by by-law, the form and content of the forest development plan that a certified forest producer must have. A plan applicable to a forest area consisting of a single block of 800 hectares or more must include, among other things, a calculation of the annual allowable cut.

158. The agency may, within the framework of its programs and subject to the conditions it determines, participate financially in the implementation of its protection and development plan and in particular in

(1) the preparation of forest development plans and the carrying out of forest development work; and

(2) the carrying out of training and information activities.

However, financial participation in forest development work is restricted to forest areas registered under section 130, regardless of the eligibility of a person or a body for an agency program.

The agency may also give prizes or awards for excellence in the protection and development of private forests.

159. Every financial participation program of the agency must set out the eligibility requirements and the nature of the participation and the scales, limits and conditions involved.

160. The agency may, in addition,

(1) receive gifts, legacies, grants or other contributions, provided that any conditions attached are compatible with the exercise of its powers and duties;

(2) establish and administer any fund required for the exercise of its powers and duties; and

(3) monitor the work carried out under a financial participation program.

161. The agency may, under an agreement and subject to the conditions set out in the agreement, delegate certain of its powers and duties to another person or body.

DIVISION III

FINANCIAL PROVISIONS AND REPORTS

162. A holder of a wood processing plant operating permit who acquires a volume of timber from the territory of an agency must pay a contribution to the agency. The contribution is established annually by the agency on the basis of a rate per cubic metre of timber set by government regulation and applied to the volume of private-forest timber purchases made by the permit holder in the course of a year.

163. A holder of a wood processing plant operating permit must declare, according to the formula and conditions determined by by-law of the agency, the volume of private-forest timber purchased in the course of the period preceding the declaration. The holder must file the declaration according to the schedule set by government regulation and pay the contribution in accordance with that schedule and the volume of timber declared.

164. An agency must obtain the authorization of the Minister to

(1) grant a loan or a guarantee for total or partial repayment of a financial commitment;

(2) make an investment in exchange for royalties, a share of the profits, or any other form of compensation;

(3) acquire assets of an enterprise; or

(4) make any other financial commitment that the Minister may determine by regulation.

The Minister may subject the authorization to conditions.

165. The fiscal year of an agency ends on 31 March.

166. An agency may not, in a fiscal year, make payments or assume obligations in excess of the sums at its disposal for that fiscal year.

This section does not prevent an agency from making a commitment for a term that exceeds one fiscal year.

167. The Minister may require an agency to file reports on its financial situation on the dates and in the form the Minister determines.

The Minister may also require an agency to provide any information concerning the application of this chapter.

168. An agency must send its financial statements and annual report for the preceding fiscal year to the Minister, at the time the Minister determines.

These documents must contain the information required by the Minister and be accompanied by the auditor's report.

The agency must publish its financial statements and annual report.

CHAPTER V

FORESTRY FUNDING PROGRAM

169. The Government establishes by regulation a forestry funding program to encourage the creation, maintenance and development of forest production units, and prescribes for that purpose any measure necessary for its establishment and implementation. The regulation may

(1) determine the conditions, criteria and scope of the program, which may vary, in particular, with the nature of the activities concerned, and prescribe exclusions;

(2) establish criteria for determining the persons or categories of persons who may benefit from the program, and prescribe exclusions;

(3) designate the persons who may act as lenders under the program; and

(4) determine the financial commitments made under the program that may be insured under section 4 of the Act respecting farm-loan insurance and forestry-loan insurance (R.S.Q., chapter A-29.1) together with the extent and duration of coverage.

170. Financial assistance under the forestry funding program is granted by La Financière agricole du Québec. The program may provide for

(1) loans; and

(2) guarantees for total or partial repayment of financial commitments, furnished by the Fonds d'assurance-prêts agricoles et forestiers set up under the Act respecting farm-loan insurance and forestry-loan insurance.

171. The Act respecting La Financière agricole du Québec (R.S.Q., chapter L-0.1), except section 19, applies, with the necessary modifications, to the forestry funding program.

172. Not later than 30 June each year, La Financière agricole du Québec must send the Minister a report on the administration of the forestry funding program for the preceding fiscal year. The report must be attached to the department's annual management report.

La Financière agricole du Québec must also provide the Minister, at any time, with any information on its activities that the Minister may require under this Act.

CHAPTER VI

REGULATORY POWERS

173. The Government may, by regulation,

(1) set the fees payable for the issue, modification or renewal of a forest producer's certificate;

(2) set the administrative fees payable for the examination of applications and the issue of copies of a certificate;

(3) limit the total fees a person must pay in the course of a given year;

(4) provide that the fees payable or the fees paid to a person or body designated by the Minister to register forest areas may be kept by the person or body;

(5) define the content of the report described in paragraph 3 of section 131 and specify, for the purposes of that paragraph, the eligible protection or development expenses, prescribing exclusions, ceilings and deductions;

(6) establish rules for the calculation and substantiation of eligible development expenses, and authorize carry-forwards of those expenses;

(7) according to criteria it determines, set the rate per cubic metre of timber on the basis of which the contribution provided for in section 162 is established, and prescribe how and when the contribution is to be paid; and

(8) determine how and when the declaration required under section 163 is to be filed with the agency.

TITLE V**OPERATION OF WOOD PROCESSING PLANTS****CHAPTER I****OPERATING PERMITS**

174. An operating permit is required to operate a wood processing plant of a category provided for by government regulation.

The permit authorizes its holder to consume annually a volume of timber in keeping with the class of timber consumption specified on the permit.

175. An operating permit is issued on payment of the fees and on the conditions determined by government regulation.

The permit specifies the category of plant and the class of annual timber consumption authorized by government regulation for the various species or groups of species.

The permit is valid until 31 March of the year following the year of issue, and may be renewed annually on the conditions and on payment of the fees prescribed by government regulation.

176. A permit holder must

(1) comply with the requirements on the permit and satisfy the conditions determined by government regulation;

(2) give the Minister written notice of any act or transaction that brings about a change in the controlling interest of a wood processing plant or of the legal person operating it, within 60 days after the date of the act or transaction;

(3) keep a register according to the conditions determined by government regulation;

(4) send the Minister, each year, a certified copy of the part of the register covering the period corresponding to the calendar year if the permit holder is a natural person, and to the last complete fiscal year in all other cases; and

(5) send the Minister, together with the certified copy of the register, any information the Minister may request as being of use in the administration of this Act.

177. The Minister may require a permit holder who uses unprocessed timber as raw material and any person in the trade of unprocessed timber to declare under oath the source of the timber and to provide, if the timber comes from the forests in the domain of the State, any information required to prove that the dues on the timber or the amount from sales of guaranteed timber have been paid.

If the information required is not provided, the Minister may cause the timber to be seized and take measures for its disposal under Title VII of this Act.

178. The Minister may suspend or cancel a wood processing plant operating permit if the holder

(1) fails to comply with this Title; or

(2) fails to file, with the regional agency for private forest development that has jurisdiction in the territory, the declaration required under section 163, gives false or misleading information in the declaration or fails to pay the required contribution to the agency concerned.

Before making such a decision, the Minister must notify the permit holder in writing as prescribed by section 5 of the Act respecting administrative justice and allow the permit holder at least 10 days to submit observations and remedy the failure.

The suspension or cancellation of a permit has effect from the date on which the permit holder is notified of the Minister's decision.

CHAPTER II

VERIFICATION

179. The Minister may, for the administration of this Title, authorize a person to verify the data in the register kept by a permit holder and any other information the Minister is entitled to request. The authorized person may, to that end,

(1) have access, at any reasonable time, to any establishment where the authorized person has reasonable cause to believe that information necessary for the verification is kept;

(2) examine and make copies of books, registers, plans, accounts, records and other documents relating to the activities governed by this Act and require any information or document relating to those activities; and

(3) require the permit holder or any other person on the premises to give reasonable assistance in carrying out the verification.

On request, the person authorized by the Minister must introduce himself or herself and produce a certificate of authority signed by the Minister.

CHAPTER III**REGULATORY POWERS**

180. The Government may, by regulation,

(1) establish categories of wood processing plants and classes of authorized annual timber consumption for the various species or groups of species;

(2) define the content of a wood processing plant operating permit and the conditions governing its issue and renewal;

(3) determine the conditions on which a wood processing plant may be operated;

(4) set the fees payable for the issue and renewal of a wood processing plant operating permit and determine the conditions of payment;

(5) set the administrative fees for the examination of applications;

(6) define the content of the register that must be kept by permit holders and determine how certified copies of the register are to be sent; and

(7) determine the provisions of a regulation whose violation constitutes an offence and specify, among the fines prescribed by section 244, the one to which an offender is liable for a given offence.

TITLE VI**FOREST PROTECTION****CHAPTER I****FOREST FIRES****DIVISION I****CERTIFIED ORGANIZATION**

181. The Minister may certify, for an area defined by the Minister, an organization responsible for protecting forests against fires and for suppressing forest fires.

The organization may make by-laws on membership dues and the funding of its activities. The by-laws and any amendments to them must be approved by the Minister.

182. A forest protection organization must prepare and send to the Minister for approval a framework plan for the prevention and suppression of forest fires. Any change to the plan must also be approved by the Minister.

The framework plan must define the intensive protection zone and state, among other things, the number of people, the equipment and the means the organization intends to use to prevent and suppress forest fires. It must be kept up to date until a new plan is required by the Minister.

If the organization fails to send its framework plan to the Minister within the time specified by the Minister, the Minister establishes the plan at the organization's or its membership's expense.

183. The holder of a timber supply guarantee must be a member of the forest protection organization certified by the Minister for the regions covered by the guarantee and included in the intensive protection zone defined in the framework plan.

The same rule applies to the manager of a local forest and to any other delegate for the area covered by a management delegation agreement and included in the intensive protection zone defined in the framework plan, and to the owner of a private forest consisting of a single block of 800 hectares or more, for the portion of the forest included in such a zone.

The Minister is an *ex officio* member of every certified forest protection organization.

184. The forest protection organization must assume the expenses incurred to prevent and suppress forest fires in the intensive protection zone.

However, the expenses incurred by the organization for forest fire suppression operations are reimbursed on presentation of vouchers in the manner provided for by government regulation. The expenses are paid out of the consolidated revenue fund.

185. If a fire starts in a private forest whose owner is not a member of the forest protection organization responsible for the area concerned, a representative of that organization is authorized to enter the forest and take the measures necessary to fight the fire.

The organization may claim the expenses it incurred in fighting the fire from the forest owner.

186. The Minister or the forest protection organization may make special agreements to protect the forests in areas situated outside an intensive protection zone, in particular with regard to forest fire prevention and suppression expenses.

187. A representative of a forest protection organization may requisition any equipment needed to fight a forest fire, regardless of who owns it.

The organization must grant the owner of the requisitioned equipment fair and reasonable compensation as determined by the Minister.

DIVISION II**POWERS OF THE MINISTER**

188. The Minister sets the amount of the compensation a forest protection organization must grant the owner of requisitioned equipment, as well as the indemnities payable to persons the organization must recruit to fight a forest fire.

189. When of the opinion that weather conditions require it, the Minister may prohibit or restrict access to and travel in a forest and prescribe any other measures to reduce the risk of fire.

DIVISION III**FIRE PREVENTION**

190. From 1 April to 15 November, a fire permit is required to make a fire in or near a forest, except in the cases provided for by government regulation.

Fire permits are issued by the forest protection organization on the conditions determined by government regulation. On issuing a fire permit, the organization may determine the precautionary measures to be taken according to the particular circumstances of each application.

191. When operating in a forest, railway operators must comply with the forest fire prevention and suppression rules applicable to the operation of a railway in the forest and prescribed by Transport Canada, except insofar as such rules are prescribed by government regulation.

192. Persons or bodies that carry on work or cause work to be carried on in a forest, other than forest development activities carried on under a plan drawn up or approved by the Minister, must inform the forest protection organization operating in the area concerned of their intention and obtain from the organization a forest protection plan, if the organization considers it expedient. If the work is to be carried on outside an intensive protection zone, the costs incurred to determine the necessity of obtaining a plan and, where applicable, those relating to the preparation of the plan are to be assumed by the person or body that carries on the work or causes it to be carried on in the forest.

The plan must be submitted to the Minister for approval. The costs of the surveillance operations provided for in the plan are assumed by the person or body that carries on the work in the forest.

193. A person who uses fire as a silvicultural treatment must comply with any instructions in that regard given by the forest protection organization and which have the prior approval of the Minister.

194. The expenses incurred to suppress a fire that breaks out during a railway operation referred to in section 191 or during work referred to in section 192 are entirely assumed by the person or body that is carrying on the operation or the work unless the person or body proves that the fire was not the fault of the person or body or their employees.

DIVISION IV

REGULATORY POWERS

195. The Government may, by regulation,

(1) determine the reimbursement mechanisms for expenses incurred in forest fire suppression operations;

(2) determine the cases in which a fire permit under section 190 is not required or is not issued;

(3) determine the conditions a fire permit holder must satisfy when making a fire in or near a forest;

(4) prescribe safety standards for the prevention and suppression of forest fires; and

(5) determine the provisions of a regulation whose violation constitutes an offence and specify, among the fines prescribed by section 244, the one to which an offender is liable for a given offence.

CHAPTER II

DESTRUCTIVE INSECTS AND CRYPTOGAMIC DISEASES

DIVISION I

CERTIFIED ORGANIZATION

196. The Minister may certify, for an area defined by the Minister, an organization responsible for protecting forests against destructive insects and cryptogamic diseases and for preparing and implementing action plans against such insects and diseases.

The organization may make by-laws on membership dues and the funding of its activities. The by-laws and any amendments to them must be approved by the Minister.

197. A forest protection organization must prepare and send to the Minister for approval a framework plan for the preparation and implementation of action plans against destructive insects and cryptogamic diseases. Any change to the plan must also be approved by the Minister.

The framework plan must define the protected area and state, among other things, the number of people, the equipment and the means the organization intends to use to implement the action plans. It must be kept up to date until a new plan is required by the Minister.

If the organization fails to send its framework plan to the Minister within the time set by the Minister, the Minister establishes the plan at the organization's or its membership's expense.

198. The holder of a timber supply guarantee must be a member of the forest protection organization certified by the Minister for the regions covered by the guarantee and included in the protected area defined in the framework plan.

The same rule applies to the manager of a local forest or any other delegate for the area covered by a management delegation agreement and included in the protected area defined in the framework plan.

The Minister is an *ex officio* member of every certified forest protection organization.

199. If an epidemic of destructive insects or a cryptogamic disease occurs or is about to occur in a forest in the domain of the State, the Minister requests the forest protection organization to prepare an action plan for the area in question.

The action plan must be approved by the Minister, and implemented and made public by the forest protection organization.

200. The forest protection organization must assume the expenses incurred to implement the action plans against destructive insects and cryptogamic diseases in the protected area defined in the framework plan.

However, the organization is reimbursed for these expenses on presentation of vouchers, in the manner provided for by government regulation.

201. If the Minister is of the opinion that an epidemic of destructive insects or a cryptogamic disease affecting a private forest threatens to spread to a neighbouring forest in the domain of the State and could result in major economic losses, the Minister requires the forest protection organization to draw up an action plan for the area concerned and sees that it is implemented.

The Minister may claim a reimbursement for the costs of such action from the forest owner concerned.

202. The sums required to pay the expenses described in section 200 and, if applicable, in section 201, are taken out of the appropriations granted annually by Parliament.

However, the sums required to pay the expenses resulting from unforeseen and urgent measures are taken out of the consolidated revenue fund to the extent determined by the Government, if the balance of the appropriations granted is insufficient.

DIVISION II

PHYTOSANITARY TESTS

203. The production, sale and transport of tree seedlings for non-ornamental purposes is subject to random phytosanitary tests.

204. The Minister designates inspectors responsible for carrying out phytosanitary tests and issuing, if applicable, certificates attesting that a given lot of tree seedlings examined by the inspector does not risk becoming the source of an epidemic.

205. An inspector carrying out the functions of office may enter premises where tree seedlings intended for non-ornamental uses are kept, at any reasonable time, or order any vehicle carrying such seedlings to be stopped for inspection or analysis of the seedlings.

If the inspector finds that the seedlings are affected by a disease or insects that may cause an epidemic, the inspector may seize the plants, forbid their sale or use, or order them to be treated or destroyed.

On request, the inspector must introduce himself or herself and produce a certificate of authority signed by the Minister.

206. A person who possesses a tree seedling intended for non-ornamental uses that is affected by a disease or insects that may cause an epidemic must notify an inspector without delay.

207. A producer of tree seedlings intended for non-ornamental uses must submit a detailed inventory of the seedlings to the Minister each year, in the form and under the conditions determined by government regulation. The producer must also provide the expected dates on which the plants will be removed and shipped.

208. An inspector may not be prosecuted for acts performed in good faith while carrying out the functions of office.

209. If a treatment is necessary to prevent an epidemic, the expenses incurred to apply it are assumed by the producer of the tree seedlings.

DIVISION III**REGULATORY POWERS**

210. The Government may, by regulation,

(1) determine the reimbursement mechanisms for expenses incurred to implement action plans against destructive insects and cryptogamic diseases;

(2) determine the content of the seedling inventory that a producer must send the Minister under section 207, how and when it must be sent and the cases, under the regulation, in which a producer is not required to send it; and

(3) determine the provisions of a regulation whose violation constitutes an offence and specify, among the fines prescribed by section 244, the one to which an offender is liable for a given offence.

TITLE VII**SEIZURE, CONFISCATION AND DISPOSAL OF TIMBER****CHAPTER I****INSPECTION AND VERIFICATION**

211. A public servant responsible for enforcing this Act may, when inspecting or verifying land in the domain of the State, seize timber found there, provided there are reasonable grounds for believing the timber to have been cut in violation of this Act or a regulation enacted under this Act.

In addition, the public servant may seize any timber that is mixed in with timber the public servant believes to have been illegally cut, if it is impossible or very difficult to distinguish one from the other.

212. A public servant who seizes timber must draw up minutes of the seizure setting out, in particular,

(1) the grounds for the seizure;

(2) the place where the timber was seized;

(3) the date and time of the seizure;

(4) the quantity and description of the seized timber;

(5) the name of the person from whom the timber was seized or of the person responsible for the premises, or the fact that there was no one on the premises;

(6) any information that may help identify the persons who may have an interest in the timber; and

(7) the name and title of the seizer.

213. The public servant must remit a duplicate of the minutes of the seizure to the person from whom timber is seized or the person responsible for the premises. If there is no one on the premises, the public servant must post a notice in plain sight on the premises of the seizure, stating that a seizure has been made and specifying where the duplicate of the minutes of the seizure has been filed.

214. The public servant has custody of the seized timber until it is introduced as evidence, at which time the clerk of the court becomes its custodian.

The custodian may detain the seized timber or cause it to be detained in such a manner as to ensure its preservation.

215. If the timber is susceptible to rapid deterioration or depreciation, a judge may authorize its sale on an application by the public servant. In such cases, at least one clear day's notice must be served on the person from whom the timber was seized and on the persons who claim to be entitled to the seized timber.

The timber seized may also be sold with authorization from a judge, except in the case described in the second paragraph of section 211, if the public servant shows that more than seven days have elapsed since a notice was posted on the premises under section 213 and that, since that time, no person has laid claim to the seized timber.

The sale is made by an authorized representative of the Minister on the conditions determined by the judge. The proceeds of the sale are deposited with the Minister of Finance in accordance with the Deposit Act (R.S.Q., chapter D-5).

216. Subject to sections 218 and 220, the seized timber or the proceeds from its sale may be retained for 120 days from the date of the seizure unless proceedings are instituted.

However, the public servant may apply to a judge for an extension of the retention period of up to 90 days, or to obtain any additional extension in accordance with the procedure set out in article 133 of the Code of Penal Procedure (R.S.Q., chapter C-25.1).

217. On application by a person claiming entitlement to the seized timber or to the proceeds of its sale, a judge must order that the timber or proceeds be released to the applicant if the judge is convinced that the person is entitled to the timber or proceeds and that the course of justice will not be hindered by the release.

Five clear days' notice must be served on the public servant or, if applicable, on the prosecutor, on the defendant and on the person from whom the timber was seized if that person is not the applicant.

The release order is enforceable at the expiry of a 30-day period; however, the parties may waive this period.

218. The timber seized or the proceeds of its sale must be released to the person from whom the timber was seized or to a person entitled to the timber or proceeds

(1) as soon as the public servant, after verification, reaches the opinion that no offence was committed under this Act or the regulations;

(2) as soon as the public servant is notified that no proceedings will be instituted in relation to the seized timber or that the timber will not be introduced as evidence;

(3) at the expiry of the retention period; or

(4) when a release order becomes enforceable.

219. The powers conferred on a judge under this division may be exercised by a judge who is competent to issue a search warrant in the judicial district where the seizure is to be made or in the district where the offence has been committed.

220. If the owner or possessor of the seized timber is unknown or cannot be found, the seized timber or the proceeds of its sale are turned over to the Minister of Revenue or the Minister of Finance depending on whether the timber or the proceeds of its sale are involved, 90 days after the date of the seizure; a statement describing the timber or the proceeds of its sale and giving, if applicable, the name and the last known address of the interested party must be sent to the Minister of Revenue at that time.

The provisions of the Public Curator Act (R.S.Q., chapter C-81) pertaining to unclaimed property apply to the timber or the proceeds of sale turned over to the Minister of Revenue or the Minister of Finance.

CHAPTER II

SEARCHES

221. A search made with a view to seizing timber is governed by the Code of Penal Procedure, with the proviso that, despite article 132 of the Code, the retention period for the seized timber or the proceeds of its sale is 120 days following the date of seizure.

CHAPTER III

REPORT OF SEIZURE

222. A public servant who makes a seizure in the course of an inspection, verification or search must, without delay, file a written report of the seizure with the Minister.

CHAPTER IV

CONFISCATION AND DISPOSAL OF TIMBER

223. Timber cut in violation of this Act or the regulations and seized under this Title is confiscated by the Minister if the offender pleads guilty to or is found guilty of the offence.

The Minister may take all the measures necessary to dispose of the timber.

TITLE VIII

REPORTING

224. The Minister must prepare a five-year sustainable forest development review containing the following information:

(1) a report on the implementation of the consultation policy and more specifically on the separate consultation procedure established for Native communities;

(2) the sustainable forest development results achieved, including a report on the implementation of the sustainable forest development strategy;

(3) an analysis of the sustainable forest development results achieved in the forests in the domain of the State, prepared by the chief forester under subparagraph 9 of the first paragraph of section 46;

(4) a report on the carrying out of this Act and recommendations on the advisability of maintaining it in force or amending it; and

(5) any other information of public interest concerning the objects of this Act.

The review covering the period between 1 April 2013 and 31 March 2018 is tabled in the National Assembly during the year 2019, and subsequent reviews are tabled in the National Assembly every five years after that.

The competent committee of the National Assembly examines the review.

225. A public body referred to in the first paragraph of section 3 of the Act respecting Access to documents held by public bodies and the Protection of personal information as well as the holders of timber supply guarantees and the signatories of a management delegation agreement described in section 17.22 of the Act respecting the Ministère des Ressources naturelles et de la Faune must provide the Minister with the information and documents the Minister considers necessary to prepare the review.

TITLE IX

PENALTIES

CHAPTER I

CIVIL REMEDIES

226. The court may, besides awarding damages for damage caused to a biological refuge or an exceptional forest ecosystem, order the person responsible to pay punitive damages.

CHAPTER II

PENAL PROVISIONS

227. A person who, without holding a forestry permit or other authorization under this Act, cuts, displaces, removes or harvests timber on lands in the domain of the State, or who damages trees or taps a maple tree on those lands, is guilty of an offence and is liable to a fine of

(1) \$5 to \$450 for each tree in respect of which an offence is committed;
or

(2) \$200 to \$5,000 if the offence involves shrubs or forest biomass.

228. A person authorized to cut timber under this Act who cuts timber outside the cutting areas identified on the forestry permit, forest operations contract or agreement or the applicable forest development plan is guilty of an offence and is liable to a fine of \$4,000 to \$50,000 for each hectare or part of a hectare cut outside the perimeter of the area where cutting was authorized.

229. A person authorized to cut timber under this Act who harvests timber in excess of the volume authorized or harvests timber from a species or group of species the person is not authorized to harvest is guilty of an offence and is liable to a fine of \$40 to \$200 for each cubic metre of timber harvested in excess of the authorized volume or harvested without authorization.

230. The holder of a forestry permit or a timber supply guarantee who ships or allows to be shipped timber the holder is authorized to harvest under this Act to a destination other than the processing plant or plants specified in

the permit or guarantee is guilty of an offence and is liable to a fine of \$40 to \$200 for each cubic metre of timber shipped to that destination, unless authorized to do so under this Act.

231. A person authorized under this Act to carry out a forest development activity on the lands in the domain of the State who fails to respect a condition set out in this Act or a standard or condition required under the person's forestry permit, forest operations contract or agreement or the applicable forest development plan is guilty of an offence and is liable to a fine of \$200 to \$10,000 in all cases for which no other penalty is provided.

232. A person who contravenes the second paragraph of section 39 is guilty of an offence and is liable to a fine of \$10 to \$450 for each tree the person cut or failed to cut in violation of the applicable standard.

233. The following persons are guilty of an offence and are liable to a fine of \$500 to \$10,000:

(1) persons who carry out work for the construction, improvement or decommissioning of a multi-purpose road without being authorized to do so under this Act or fail to respect a condition determined by the Minister when authorized to carry out such work under the first paragraph of section 41;

(2) persons who destroy or damage a multi-purpose road on lands in the domain of the State; and

(3) persons who fail to comply with a restriction or prohibition concerning access to a multi-purpose road imposed by the Minister under the second paragraph of section 42.

234. A person who fails to submit to the Minister the annual activity report required under section 66 is guilty of an offence and is liable to a minimum fine of \$1,000.

235. A person who fails to comply with an order made by the Minister under section 68 or who neglects to follow up on the order is guilty of an offence and is liable to a fine of \$500 to \$5,000.

236. The holder of a forestry permit who contravenes paragraph 3 of section 75 is guilty of an offence and is liable to a fine of \$500.

237. A person who ships outside Québec incompletely processed timber from Québec's public domain without authorization in the form of an order made under section 118, or who contravenes a provision of the order, is guilty of an offence and is liable to a fine of \$2,450 to \$6,075 in the case of a natural person and \$7,300 to \$18,225 in the case of a legal person, and, for a subsequent offence, to a fine of \$12,150 to \$60,700 in the case of a natural person and \$36,425 to \$182,100 in the case of a legal person.

238. The following persons are guilty of an offence and are liable to a fine of \$200 to \$1,000:

(1) persons who operate a wood processing plant without holding a permit under section 174 or who contravene a provision of the permit; and

(2) holders of a wood processing plant operating permit who fail to comply with the obligations imposed under paragraphs 2 to 5 of section 176.

239. The following persons are guilty of an offence and are liable to a fine of \$500 to \$50,000:

(1) persons who fail to comply with a restriction or prohibition concerning access to or travel in a forest imposed by the Minister under section 189 or who contravene a measure prescribed by the Minister under that section;

(2) persons who make a fire in or near a forest without holding a permit under section 190 issued by the forest fire protection organization, if such a permit is required;

(3) holders of a permit mentioned in paragraph 2 who fail to comply with the precautionary measures the forest fire protection organization identified when it issued the permit;

(4) persons described in section 192 who fail to notify the forest fire protection organization of their intention to carry on work or cause work to be carried on in the forest, or who fail to obtain from the organization the forest protection plan mentioned in that section, if it is required; and

(5) persons who use fire as a silvicultural treatment and fail to comply with the instructions the forest fire protection organization may give them.

240. The following persons are guilty of an offence and are liable to a fine of \$200 to \$5,000:

(1) persons who offer for sale, sell or transport tree seedlings intended for non-ornamental purposes or use the seedlings without holding the certificate provided for in section 204;

(2) persons who own, offer for sale, sell or use a tree seedling affected by a disease or insects that may cause an epidemic; and

(3) persons who contravene section 206.

241. A person who, without the authorization of the public servant who has custody of seized timber, uses, removes or allows to be removed timber seized during an inspection, verification or search is guilty of an offence and is liable to a fine of \$1,000 to \$10,000.

242. A person required to submit a document or information to the Minister under this Act who submits a document or information comprising elements the person knows to be false or misleading is guilty of an offence and is liable to a fine of \$5,000 to \$25,000.

A person who makes false or misleading declarations or false representations in order to obtain a forestry permit or a wood processing plant operating permit is also guilty of an offence and is liable to a fine of \$500 to \$25,000.

243. A person who, in respect of anyone appointed to carry out an inspection or verification under this Act, a public servant responsible for the application of the law under Title VII or a representative of a forest protection organization when acting in the exercise of their functions,

(1) hinders their work or refuses to comply with an order given by them or to provide reasonable assistance, or

(2) refuses to submit the information or documents they may require or submits information or documents the person knows to be false or misleading

is guilty of an offence and is liable to a fine of \$500 to \$5,000.

244. A person who contravenes a regulatory provision the violation of which constitutes an offence under a regulation made under section 44, 72, 87, 115, 180, 195 or 210 is liable, as specified in the regulation, to a fine of

(1) \$200 to \$1,000;

(2) \$500 to \$2,000; or

(3) \$1,000 to \$5,000.

245. A person who contravenes a regulatory provision the violation of which constitutes an offence under a regulation made under section 38 is liable, as specified in the regulation, to a fine of

(1) \$10 to \$450 for each tree in respect of which an offence is committed;

(2) \$40 to \$200 for each cubic metre of timber the offender fails to salvage, in violation of the applicable standard;

(3) \$1,000 to \$5,000 for each hectare or part of a hectare in respect of which an offence is committed; or

(4) \$1,000 to \$40,000 if the fine cannot be calculated per tree, cubic metre of timber or hectare, given the forest development standard involved.

246. A person subject to a development plan who fails to comply with a standard whose application is imposed or authorized by the Minister under section 40 or a holder of a forestry permit issued for the operation of a sugar

bush who fails to comply with a standard whose application is imposed by the Minister under section 82 is guilty of an offence and is liable, depending on the plan or the permit, to a fine of

- (1) \$20 to \$900 for each tree in respect of which an offence is committed;
- (2) \$80 to \$400 for each cubic metre of timber the offender fails to salvage, in violation of the applicable standard;
- (3) \$2,000 to \$10,000 for each hectare or part of a hectare in respect of which an offence is committed; or
- (4) \$2,000 to \$80,000 if the fine cannot be calculated per tree, cubic metre of timber or hectare, given the forest development standard involved.

247. If an offence under this chapter is committed in an exceptional forest ecosystem or in a biological refuge, the fines are doubled.

Fines under this chapter are also doubled in the case of a subsequent conviction, except fines under section 237.

248. A person convicted of an offence under this chapter may not be sentenced to a fine of less than \$300, despite the fines prescribed in the chapter.

249. In determining the amount of a fine, the court takes into account, in particular,

- (1) the gravity of the damage resulting from the commission of the offence;
- (2) the fragility of the forest environment or the resources affected by the commission of the offence; and
- (3) the monetary gain and other advantages the offender derived or could have derived from the commission of the offence.

250. In addition to any other penalty imposed, a judge may order that the offender, on the conditions and within the time set by the judge, repair the damage caused by or resulting from the commission of the offence, such as reforestation, cleaning or restoring the site concerned at the offender's expense, or taking any other corrective measure considered necessary.

No order may be made if the prosecutor has not forwarded prior notice of the application for an order to the defendant, unless the latter is before the judge.

251. An officer, director or representative of an enterprise or legal person who fails to take reasonable steps, given the circumstances, to prevent or forestall the commission of an offence, or who orders, authorizes, consents

to or takes part in an offence is guilty of the offence and is liable to the penalty prescribed for it, whether or not the enterprise or legal person has been prosecuted or convicted.

The same applies to a person who employs or retains the services of another person or of an enterprise to carry out activities governed by this Act.

252. A person who, by act or omission, assists another in committing an offence under this Act or the regulations or who advises, encourages or incites another person to commit it is a party to the offence and liable to the same penalty as the person who committed the offence, whether or not that person has been prosecuted or convicted.

253. The Minister may recover the costs of investigation from any person found guilty of an offence under this Act or the regulations.

The Minister prepares a statement of costs and presents it to a judge of the Court of Québec after giving the interested parties five days' notice of the date of presentation.

The judge taxes the costs, and the judge's decision may be appealed with leave of a judge of the Court of Appeal.

254. Subject to the second paragraph, all penal proceedings must be instituted within three years of the commission of the offence.

Penal proceedings instituted under section 242 must be instituted within two years from the date of the opening of the investigation leading to the proceedings. However, no penal proceedings may be instituted if more than five years have elapsed since the date of the offence.

A certificate from the Minister attesting to the date on which the investigation was opened constitutes, in the absence of evidence to the contrary, conclusive proof of that date.

TITLE X

AMENDING PROVISIONS

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

255. Section 6 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by replacing “preliminary provision of the Forest Act (chapter F-4.1)” in subparagraph 8 of the first paragraph by “Sustainable Forest Development Act (2010, chapter 3) and the sustainable forest development strategy drawn up by the Minister of Natural Resources and Wildlife under that Act”.

256. Section 149 of the Act is amended

(1) by replacing “forest road or a mining road” in subparagraph 6 of the first paragraph by “road in the forest or a mining road”;

(2) by replacing subparagraph 7 of the first paragraph by the following subparagraph:

“(7) authorizes, in accordance with the Sustainable Forest Development Act (2010, chapter 3), the construction of a main multi-purpose road provided for in a forest development plan; or”.

257. Section 150 of the Act is amended by striking out the third paragraph.**ACT RESPECTING FARM-LOAN INSURANCE AND FORESTRY-
LOAN INSURANCE**

258. Section 1 of the Act respecting farm-loan insurance and forestry-loan insurance (R.S.Q., chapter A-29.1) is amended by replacing “section 124.37 of the Forest Act (chapter F-4.1)” in paragraph *d* by “section 169 of the Sustainable Forest Development Act (2010, chapter 3)”.

259. Section 4 of the Act is amended by replacing “section 124.37 of the Forest Act (chapter F-4.1)” in the first paragraph by “section 169 of the Sustainable Forest Development Act (2010, chapter 3)”.

260. Section 25.1 of the Act is amended by replacing “section 124.37 of the Forest Act (chapter F-4.1)” in the third paragraph by “section 169 of the Sustainable Forest Development Act (2010, chapter 3)”.

CITIES AND TOWNS ACT

261. Section 29.13 of the Cities and Towns Act (R.S.Q., chapter C-19) is replaced by the following section:

“29.13. Every municipality may enter into an agreement under subdivision 3 of Division II.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) or Division I.1 of Chapter II of the Act respecting the lands in the domain of the State (chapter T-8.1).”

262. Section 29.14 of the Act is amended

(1) by striking out “participates in a program or” in the first paragraph and by replacing “the program or agreement” in that paragraph by “the agreement”;

(2) by replacing subparagraphs 4 and 5 of the second paragraph by the following subparagraphs:

“(4) accept delegated powers for the management of land areas in the domain of the State, including the hydraulic, mineral, energy, forest and wildlife resources in those areas;

“(5) adopt a by-law for the purpose of exercising a regulatory power under the Act respecting the lands in the domain of the State (chapter T-8.1) or the Sustainable Forest Development Act (2010, chapter 3).”

263. Section 29.14.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“**29.14.1.** Every municipality that enters into an agreement under section 29.13 may, to the extent provided for by the agreement, institute penal proceedings for an offence committed in its territory under a legislative or regulatory provision the application of which is the subject of the agreement.”

264. Section 29.14.2 of the Act is amended by replacing “section 25.1 of the Forest Act (chapter F-4.1) to the extent provided for by the program or agreement” by “section 68 of the Sustainable Forest Development Act (2010, chapter 3) to the extent provided for by the agreement”.

265. Section 29.17 of the Act is amended

- (1) by replacing “the program” in the first paragraph by “the agreement”;
- (2) by replacing “the program” in the second paragraph by “the agreement”.

266. Section 29.18 of the Act is amended

(1) by replacing “of land or of forest resources in the domain of the State or from a forest management contract entered into under Division II of Chapter IV of Title I of the Forest Act (chapter F-4.1)” in the first paragraph by “of the land areas in the domain of the State, including the hydraulic, mineral, energy, forest and wildlife resources in those areas”;

(2) by replacing “of forest resources in the domain of the State or a forest management contract” in the third paragraph by “of the land areas in the domain of the State, including the hydraulic, mineral, energy, forest and wildlife resources in those areas”.

HIGHWAY SAFETY CODE

267. Section 519.65 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended by replacing paragraph 2.1 by the following paragraph:

“(2.1) Sustainable Forest Development Act (2010, chapter 3);”.

LABOUR CODE

268. Section 1 of the Labour Code (R.S.Q., chapter C-27) is amended by replacing paragraph *o* by the following paragraph:

“(o) “logging operator”: the holder of a timber supply guarantee granted under the Sustainable Forest Development Act (2010, chapter 3) or a forest producer supplying a wood processing plant from a private forest;”.

269. Section 8 of the Code is amended by replacing “Forest Act (chapter F-4.1)” in the first paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

270. Section 111.0.16 of the Code is amended by replacing “section 125 of the Forest Act (chapter F-4.1)” in paragraph 5.2 by “section 181 of the Sustainable Forest Development Act (2010, chapter 3)”.

271. Schedule I to the Code is amended by striking out paragraph 13.

MUNICIPAL CODE OF QUÉBEC

272. Article 14.11 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is replaced by the following article:

“**14.11.** Every municipality may enter into an agreement under subdivision 3 of Division II.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) or Division I.1 of Chapter II of the Act respecting the lands in the domain of the State (chapter T-8.1).”

273. Article 14.12 of the Code is amended

(1) by striking out “participates in a program or” in the first paragraph and by replacing “the program or agreement” in that paragraph by “the agreement”;

(2) by replacing subparagraphs 4 and 5 of the second paragraph by the following subparagraphs:

“(4) accept delegated powers for the management of land areas in the domain of the State, including the hydraulic, mineral, energy, forest and wildlife resources in those areas;

“(5) adopt a by-law for the purpose of exercising a regulatory power under the Act respecting the lands in the domain of the State (chapter T-8.1) or the Sustainable Forest Development Act (2010, chapter 3).”

274. Article 14.12.1 of the Code is amended by replacing the first paragraph by the following paragraph:

“**14.12.1.** Every municipality that enters into an agreement under section 14.11 may, to the extent provided for by the agreement, institute penal proceedings for an offence committed in its territory under a legislative or regulatory provision the application of which is the subject of the agreement.”

275. Article 14.12.2 of the Code is amended by replacing “section 25.1 of the Forest Act (chapter F-4.1) to the extent provided for by the program or agreement” by “section 68 of the Sustainable Forest Development Act (2010, chapter 3) to the extent provided for by the agreement”.

276. Article 14.15 of the Code is amended

- (1) by replacing “the program” in the first paragraph by “the agreement”;
- (2) by replacing “the program” in the second paragraph by “the agreement”.

277. Article 14.16 of the Code is amended

(1) by replacing “of land or of forest resources in the domain of the State or from a forest management contract entered into under Division II of Chapter IV of Title I of the Forest Act (chapter F-4.1)” in the first paragraph by “of the land areas in the domain of the State, including the hydraulic, mineral, energy, forest and wildlife resources in those areas”;

(2) by replacing “of forest resources in the domain of the State or a forest management contract” in the third paragraph by “of the land areas in the domain of the State, including the hydraulic, mineral, energy, forest and wildlife resources in those areas”.

MUNICIPAL POWERS ACT

278. Section 66 of the Municipal Powers Act (R.S.Q., chapter C-47.1) is amended by inserting the following paragraph after the first paragraph:

“A local municipality may however enter into an agreement with the department or body managing the public roads over which it does not have jurisdiction to see to the maintenance and repair of those in its territory. The municipality is authorized for that purpose to enter into an agreement with any person on the sharing of the cost of the work or the work itself.”

279. Section 126 of the Act is amended by replacing “land or forest resources in the domain of the State” in the first paragraph by “land areas in the domain of the State, including the hydraulic, mineral, energy, forest and wildlife resources in those areas”.

NATURAL HERITAGE CONSERVATION ACT

280. Section 34 of the Natural Heritage Conservation Act (R.S.Q., chapter C-61.01) is amended by replacing subparagraph *b* of subparagraph 1 of the first paragraph by the following subparagraph:

“(b) forest development activities within the meaning of the Sustainable Forest Development Act (2010, chapter 3);”.

281. Section 46 of the Act is amended by replacing subparagraph *a* of paragraph 1 by the following subparagraph:

“(a) forest development activities within the meaning of the Sustainable Forest Development Act (2010, chapter 3);”.

ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE

282. Section 36.1 of the Act respecting the conservation and development of wildlife (R.S.Q., chapter C-61.1) is amended by replacing “Forest Act (chapter F-4.1)” by “Sustainable Forest Development Act (2010, chapter 3)”.

FORESTRY CREDIT ACT

283. Section 1 of the Forestry Credit Act (R.S.Q., chapter C-78) is amended by replacing paragraph *m* by the following paragraph:

“(m) “permit holder” means the holder of a forestry permit for the operation of a sugar bush issued under the Sustainable Forest Development Act (2010, chapter 3);”.

ACT TO PROMOTE FOREST CREDIT BY PRIVATE INSTITUTIONS

284. Section 1 of the Act to promote forest credit by private institutions (R.S.Q., chapter C-78.1) is amended

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

““**permit holder**” means the holder of a forestry permit for the operation of a sugar bush issued under the Sustainable Forest Development Act (2010, chapter 3);”;

(2) by replacing the definition of “manager” by the following definition:

““**manager**” means a person entrusted with part of the management of a forest in the domain of the State under a management delegation agreement described in section 17.22 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2);”.

285. Section 14 of the Act is amended by replacing “forest roads” in subparagraph 4 of the first paragraph by “roads in the forest”.

ACT RESPECTING MUNICIPAL TAXATION

286. Section 63 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) land forming the object of a claim or a forest in the domain of the State;”.

287. Section 220.2 of the Act is amended by replacing “section 120 of the Forest Act (chapter F-4.1)” by “section 130 of the Sustainable Forest Development Act (2010, chapter 3)”.

288. Section 220.3 of the Act is amended

(1) by replacing “in respect of the immovables included in an assessment unit mentioned in the report referred to in section 122 of the Forest Act (chapter F-4.1) for a municipal or school fiscal period” in the first paragraph by “for a municipal or school fiscal period in respect of the immovables included in an assessment unit, the forested area of which has been registered under section 130 of the Sustainable Forest Development Act (2010, chapter 3)”;

(2) by replacing “section 123 of the Forest Act” in the third paragraph by “section 131 of the Sustainable Forest Development Act”.

289. Section 236 of the Act is amended by replacing paragraph 12 by the following paragraph:

“(12) an activity for which a forest producer’s certificate is issued under section 130 of the Sustainable Forest Development Act (2010, chapter 3);”.

TAXATION ACT

290. Section 726.30 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing “Forest Act (chapter F-4.1)” in the definition of “eligibility period” by “Sustainable Forest Development Act (2010, chapter 3)”.

291. Section 726.33 of the Act is amended by replacing “Forest Act (chapter F-4.1)” in the first paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

292. Section 726.34 of the Act is amended by replacing “Forest Act (chapter F-4.1)” in the first paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

293. Section 726.35 of the Act is amended by replacing “Forest Act (chapter F-4.1)” in the first paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

294. Section 726.36 of the Act is amended by replacing “Forest Act (chapter F-4.1)” in the portion before paragraph *a* by “Sustainable Forest Development Act (2010, chapter 3)”.

295. Section 1089 of the Act is amended by replacing “Forest Act (chapter F-4.1)” in the fourth paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

296. Section 1090 of the Act is amended by replacing “Forest Act (chapter F-4.1)” in the fourth paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

CULLERS ACT

297. Section 2 of the Cullers Act (R.S.Q., chapter M-12.1) is amended by replacing “Forest Act (chapter F-4.1)” in the second paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

298. Section 19 of the Act is amended by replacing “Forest Act (chapter F-4.1)” in paragraph 4 by “Sustainable Forest Development Act (2010, chapter 3)”.

MINING ACT

299. Section 32 of the Mining Act (R.S.Q., chapter M-13.1) is amended by replacing “by the Minister under section 24.4 of the Forest Act (chapter F-4.1)” in paragraph 5 by “under the Sustainable Forest Development Act (2010, chapter 3)”.

300. Section 155 of the Act is amended by replacing subparagraph 2 of the third paragraph by the following subparagraph:

“(2) a road in the forest, if it is constructed or used for forest development activities within the meaning of the Sustainable Forest Development Act (2010, chapter 3) and if the work is authorized or provided for in a contract or an agreement signed or entered into under that Act;”.

301. Section 213 of the Act is amended

(1) by replacing “Forest Act (chapter F-4.1)” in the first paragraph by “Sustainable Forest Development Act (2010, chapter 3)”;

(2) by replacing “of the strip of woodland referred to in section 27 of the Forest Act” in the third paragraph by “of a strip of woodland established for the protection of lakes, watercourses, riparian areas and wetlands by government regulation under section 38 of the Sustainable Forest Development Act” and by replacing “the Forest Act” by “that Act”;

(3) by replacing “in accordance with section 24.4 of the Forest Act” in the sixth paragraph by “under the Sustainable Forest Development Act”.

302. Section 213.1 of the Act is replaced by the following section:

“213.1. The holder of mining rights who obtains an authorization under section 213 shall scale the harvested timber in accordance with section 70 of the Sustainable Forest Development Act (2010, chapter 3) and pay the same duties as those applicable to the holder of a forestry permit issued under subparagraph 4 of the first paragraph of section 73 of that Act.”

303. Section 244 of the Act is amended by replacing “rights in forest land pursuant to the Forest Act (chapter F-4.1)” by “forestry rights provided for in the Sustainable Forest Development Act (2010, chapter 3)”.

304. Section 247.1 of the Act is repealed.

305. Section 304 of the Act is amended

(1) by replacing “performance of the following work” in subparagraph 1 of the first paragraph by “following” and by replacing the sixth dash of that subparagraph by the following dash:

“– classification as an exceptional forest ecosystem under the Sustainable Forest Development Act (2010, chapter 3) or designation of biological refuges under that same Act;”;

(2) by replacing “by the Minister” in subparagraph 1.1 of the first paragraph by “under the Sustainable Forest Development Act”;

(3) by replacing “section 24.12 of the Forest Act” in the fifth paragraph by “section 29 of the Sustainable Forest Development Act”.

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

306. Section 15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) is amended by replacing “Sections 187 to 206 of the Forest Act (chapter F-4.1)” by “Sections 211 to 223 of the Sustainable Forest Development Act (2010, chapter 3)”.

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES,
DES RÉGIONS ET DE L'OCCUPATION DU TERRITOIRE

307. The Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1) is amended by inserting the following heading before section 21.5:

“§1. — *General provisions*”.

308. The Act is amended by inserting the following subdivision after section 21.17:

“§2. — *Regional land and natural resource commissions and local integrated land and resource management panels*

“**21.17.1.** To support its role in carrying out the responsibilities the Minister of Natural Resources and Wildlife may entrust it with under an Act or a specific agreement entered into under the fourth paragraph of section 21.7, a regional conference of elected officers shall create, on its own initiative or at the request of the Minister of Natural Resources and Wildlife, a regional land and natural resource commission.

The regional conference of elected officers determines the composition and operation of the commission, providing for the participation of the Native communities present in the territory it represents and a representative of the Minister of Natural Resources and Wildlife. It also finances the commission's activities.

For the same purposes, the regional conference of elected officers establishes local integrated land and resource management panels and coordinates their work. It may entrust that responsibility to a regional land and natural resource commission or, exceptionally, ask the Minister of Natural Resources and Wildlife to entrust it to a regional county municipality that is selected jointly by that Minister and the regional conference of elected officers. A regional county municipality to which the Minister entrusts that responsibility has all the powers necessary to carry it out.

“**21.17.2.** The principal mandate of a regional land and natural resource commission is to prepare a regional plan for integrated land and resource development in conformity with the policy directions of the Government and the Minister of Natural Resources and Wildlife and any policy direction drawn up by another minister concerned in the matter.

The plan determines regional policy directions, objectives and targets for the conservation and development of wildlife, the forests and the regional land area. The plan may also include regional policy directions, objectives and targets as regards energy, mines or any other subject dealt with in a specific agreement entered into under the fourth paragraph of section 21.7.

The plan is approved by the regional conference of elected officers concerned. It is implemented under a specific agreement between the Ministère des Ressources naturelles et de la Faune, a department or body concerned and the regional conference of elected officers.

The plan and the implementation agreement are made public by the regional conference of elected officers.

“21.17.3. The regional land and natural resource commission must, as part of its mandate and to promote regional consultation,

(1) establish a regional integrated land and resource management panel and see to its operation; and

(2) establish a public consultation process and a conflict resolution mechanism.

The regional land and natural resource commission may exercise any other function specified in an Act or in an agreement entered into under the fourth paragraph of section 21.7.”

ACT RESPECTING THE MINISTÈRE DES RESSOURCES NATURELLES ET DE LA FAUNE

309. Section 11.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is replaced by the following section:

“11.2. In pursuing this mission, the Minister shall establish an environmental management system that may be developed jointly with other departments and bodies concerned.”

310. Section 11.3 of the Act is amended by replacing “in the lands” by “or restrict or prohibit access to the forest on lands”.

311. Section 12 of the Act is amended

(1) by striking out paragraph 16.4;

(2) by replacing “Forest Act (chapter F-4.1)” in paragraph 16.5 by “Sustainable Forest Development Act (2010, chapter 3)”.

312. Division II.0.1 of the Act, comprising sections 17.1.1 to 17.1.10, is repealed.

313. The Act is amended by inserting the following subdivision after section 17.12.11:

“§3. — *Sustainable forest development fund*

“**17.12.12.** A sustainable forest development fund is established to finance activities relating to sustainable forest development and its management, to increased timber production, to forest research and to other activities relating to forest education and awareness and the protection, development or processing of forest resources.

“**17.12.13.** The Government determines the date on which the fund begins to operate, its assets and liabilities and the nature of the expenses chargeable to it.

“**17.12.14.** The fund is to be made up of the following sums:

(1) the sums paid into the fund by the Minister out of the appropriations allocated for that purpose by Parliament;

(2) the sums paid into the fund under section 17.12.15;

(3) the income generated by administrative fees paid for the examination of applications for forestry permits or wood processing plant operating permits issued under the Sustainable Forest Development Act (2010, chapter 3) or for the examination of applications for a forest producer’s certificate issued under that Act, including the fees paid for copies of those certificates;

(4) the sums collected for the sale of the property and services it financed;

(5) the fines collected for offences under the Sustainable Forest Development Act or a regulation enacted under that Act;

(6) the sums paid to reimburse the costs incurred by the Minister under the second paragraph of section 65 of the Sustainable Forest Development Act in taking the corrective action required of people or bodies carrying out forest development activities;

(7) the sums collected for the sale of timber confiscated by the Minister under section 223 of the Sustainable Forest Development Act and, once the offender has pleaded guilty to or is found guilty of the offence, the proceeds of the sale of the timber deposited with the Ministère des Finances under section 215 of that Act;

(8) the damages, including any punitive damages awarded by the court under section 226 of the Sustainable Forest Development Act, paid following a civil action for damage caused to a forest in the domain of the State, in particular if the person responsible for the damage cut timber illegally;

(9) the sums paid into the fund by the Minister of Finance as borrowings from the financing fund established by the Act respecting the Ministère des Finances (chapter M-24.01);

(10) the sums paid into the fund by the Minister of Finance as advances taken out of the consolidated revenue fund;

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

(12) the revenues generated by the investment of the sums making up the fund.

“17.12.15. For the purpose of financing the activities described in Chapter VI of Title II of the Sustainable Forest Development Act (2010, chapter 3) and those relating to increased timber production, and in order to establish a reserve, the Government may authorize the payment of part of the following sums into the fund:

(1) the proceeds of the sale of timber and other forest products in the domain of the State; and

(2) the sums from the dues payable by forestry permit holders and holders of a wood processing plant operating permit issued under the Sustainable Forest Development Act.

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

The Minister keeps the books of account of the fund and records the financial commitments chargeable to it. The Minister also ensures that those commitments and the payments arising from them do not exceed and are consistent with the available balances.

“17.12.17. The Minister may, as the fund manager, borrow from the Minister of Finance sums taken out of the financing fund established by the Act respecting the Ministère des Finances (chapter M-24.01).

“17.12.18. The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the sustainable forest development fund sums taken out of the consolidated revenue fund.

Conversely, the Minister of Finance may, subject to the conditions determined by that minister, advance to the consolidated revenue fund on a short-term basis any part of the sums making up the sustainable forest development fund that is not required for its operation.

Any sum advanced to a fund is repayable out of that fund.

“17.12.19. Any surplus accumulated by the fund, except the sums referred to in paragraph 2 of section 17.12.14, are, in the proportion determined by the Government, paid into the consolidated revenue fund on the dates and to the extent the Government determines.

“17.12.20. The sums required for the remuneration of the persons assigned, in accordance with the Public Service Act (chapter F-3.1.1), to fund-related activities, and the expenses pertaining to their employee benefits and other conditions of employment, are paid out of the fund.

“17.12.21. Sections 20, 21, 26 to 28, Chapters IV and VI and sections 89 and 90 of the Financial Administration Act (chapter A-6.001) apply to the fund, with the necessary modifications.

“17.12.22. The fiscal year of the fund ends on 31 March.

“17.12.23. Despite any provision to the contrary, the Minister of Finance must, in the event of a deficiency in the consolidated revenue fund, pay out of the fund the sums required for the execution of a judgment against the State that has become *res judicata*.”

314. The Act is amended by striking out “AND OTHER GOVERNMENTAL POLICIES” in the heading of Division II.2.

315. The Act is amended by inserting the following heading before section 17.13:

“§1. — *Program*”.

316. Section 17.13 of the Act is amended by striking out “or forest resources in the domain of the State” and by inserting “, as well as natural resources in the domain of the State, and its wildlife and wildlife habitats,” after “authority”.

317. Section 17.14 of the Act is amended

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

“The Minister may, for the same purposes, apply to a person the Minister designates any measure necessary to foster the sustainable development, the integrated management, the conservation or the enhancement of natural resources and wildlife, including a measure granting rights other than those provided for in the Acts under the Minister’s administration. The rights so granted may not, however, limit the rights previously granted on land in the domain of the State.”;

(2) by striking out the third, fourth and fifth paragraphs.

318. Section 17.15 of the Act is replaced by the following section:

“**17.15.** Land, property, natural resources and wildlife the Minister included in a program may be exempted from the application of the Acts for which the Minister is responsible to the extent specified in the program.

The Minister may also exempt them from a program in order to include them in another program or to again subject them to the applicable Acts.”

319. Section 17.16 of the Act is repealed.

320. The Act is amended by adding the following subdivisions after section 17.18:

“§2. — *Local forests*

“**17.19.** The Minister shall establish and make public a policy on the basis of which the Minister may divide land areas into local forests in order to foster socio-economic development projects in a particular region or community. The policy must define, among other things, the criteria for selecting land areas and dividing them into local forests.

Before the policy is published, the Minister consults Native communities and the rest of the population. Before the division into local forests is carried out, the Minister also consults the ministers, regional bodies and Native communities concerned.

The division into local forests is made public. The perimeter of the forests is drawn on maps posted on the department’s website.

“**17.20.** The Minister may change the division into local forests. The Minister first consults the same groups as for the initial division and makes the change and the date of its coming into force public.

“**17.21.** The management of land areas divided into local forests may be delegated by the Minister under subdivision 3.

“§3. — *Management delegation*

“**17.22.** The Minister may, by agreement, delegate to a Native band council, a municipality, a legal person or another body part of the management of land areas in the domain of the State, including the hydraulic, mineral, energy, forest and wildlife resources in those areas. Management is delegated, among other things, for the planning, carrying out, following-up and monitoring of operations and, in the case of a municipality, the exercise of regulatory powers.

The Minister may also delegate to the same groups, by agreement, the management of a program the Minister develops under paragraph 3 of section 12 or section 17.13, to the extent and on the terms specified in the program.

“17.23. The delegation agreement must include

- (1) the land area covered by the delegation;
- (2) the powers delegated and the responsibilities and obligations that the delegate must meet;
- (3) the marketing conditions, if applicable, of the natural resources developed and the rules applicable to the income generated by their sale, including the part of the income that the delegate may keep and the purposes for which it may be used;
- (4) the objectives and targets to be attained, including effectiveness and efficiency objectives and targets, and the data or information to be provided;
- (5) the specific rules relating to the contracts the delegate may grant;
- (6) the reports required on the achievement of objectives and targets;
- (7) the manner in which the Minister is to oversee the delegate’s management and intervene if the objectives and targets are not attained; and
- (8) the penalties applicable if the obligations under the agreement are not met or a legislative or regulatory provision is not complied with.

The agreement must also provide that the exercise of powers by a delegate is not binding on the Government.

“17.24. The Minister makes the delegation agreement public.”

ACT RESPECTING THE MARKETING OF AGRICULTURAL, FOOD AND FISH PRODUCTS

321. 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 “section 120 of the Forest Act (chapter F-4.1)” in the third paragraph by “section 130 of the Sustainable Forest Development Act (2010, chapter 3)”.

PESTICIDES ACT

322. Section 5 of the Pesticides Act (R.S.Q., chapter P-9.3) is amended by replacing “Forest Act (chapter F-4.1)” by “Sustainable Forest Development Act (2010, chapter 3)”.

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND AND AGRICULTURAL ACTIVITIES

323. Section 97 of the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1) is amended by striking out the second paragraph.

ENVIRONMENT QUALITY ACT

324. Section 144 of the Environment Quality Act (R.S.Q., chapter Q-2) is amended by replacing “before approving or finalizing them, the general forest management plans for the forests in the domain of the State situated” by “before finalizing them, the tactical plans for integrated forest development drawn up by the Minister that cover forests in the domain of the State situated”.

325. Section 178 of the Act is amended by replacing “before approving or finalizing them, the general forest management plans for the forests in the domain of the State situated” by “before finalizing them, the tactical plans for integrated forest development drawn up by the Minister that cover forests in the domain of the State situated”.

ACT RESPECTING THE LAND REGIME IN THE JAMES BAY AND NEW QUÉBEC TERRITORIES

326. Section 58 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 “forest management permit from the Minister responsible for the administration of the Forest Act (chapter F-4.1)” in the second paragraph by “forestry permit from the Minister responsible for the administration of the Sustainable Forest Development Act (2010, chapter 3)”.

327. Section 90 of the Act is amended by replacing the second paragraph by the following paragraph:

“The integrated forest development plans drawn up for Category II lands by the Minister of Natural Resources and Wildlife under the Sustainable Forest Development Act (2010, chapter 3) must take hunting, fishing and trapping activities into account.”

328. Section 191.40 of the Act is amended by replacing “forest management permit from the Minister responsible for the administration of the Forest Act (chapter F-4.1)” in the second paragraph by “forestry permit from the Minister responsible for the administration of the Sustainable Forest Development Act (2010, chapter 3)”.

FIRE SAFETY ACT

329. Section 1 of the Fire Safety Act (R.S.Q., chapter S-3.4) is amended by replacing “Forest Act (chapter F-4.1)” in the first paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

330. Section 18 of the Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01) is amended by adding the following subparagraph at the end of the second paragraph:

“(7) carry out forest development activities in accordance with a mandate given it for that purpose by the Minister of Natural Resources and Wildlife, in particular at a forest station established under the Sustainable Forest Development Act (2010, chapter 3).”

ACT RESPECTING THE LANDS IN THE DOMAIN OF THE STATE

331. Section 17.1 of the Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1) is amended by replacing “forest management activity within the meaning of section 3 of the Forest Act (chapter F-4.1)” by “forest development activity within the meaning of the Sustainable Forest Development Act (2010, chapter 3)”.

332. Section 55 of the Act is replaced by the following section:

“**55.** No person may build or improve a road on land in the domain of the State other than a road in the forest or a mining road without prior authorization in writing from the Minister, obtained on the conditions the Minister determines.”

333. Section 58.1 of the Act is repealed.

334. Section 71 of the Act is amended by replacing “forest or mining roads” in subparagraph 9 of the first paragraph by “roads in the forest and mining roads”.

ACT RESPECTING OFF-HIGHWAY VEHICLES

335. Section 8 of the Act respecting off-highway vehicles (R.S.Q., chapter V-1.2) is amended by replacing “Forest Act (chapter F-4.1)” in subparagraph 1 of the first paragraph by “Sustainable Forest Development Act (2010, chapter 3)”.

TITLE XI**TRANSITIONAL PROVISIONS****CHAPTER I****TIMBER SUPPLY AND FOREST MANAGEMENT AGREEMENTS AND FOREST MANAGEMENT AGREEMENTS****DIVISION I****CANCELLATION OF AGREEMENTS**

336. As of 1 April 2013, all timber supply and forest management agreements and all forest management agreements granted under sections 36 and 84.1 of the Forest Act (R.S.Q., chapter F-4.1) and in force on that date are cancelled.

However, those agreements continue to apply with regard to the following obligations until the obligations have been entirely fulfilled:

- (1) preparing and submitting to the Minister, before 1 November 2013, a report on the forest development activities carried out during the preceding year;
- (2) applying the corrective programs established by the Minister;
- (3) scaling harvested timber according to the scaling instructions provided by the Minister; and
- (4) paying the applicable dues and making the contributions to the forestry fund and to forest protection organizations.

337. The cancellation of the agreements does not give agreement holders the right to an indemnity, except as regards the infrastructures, such as roads, bridges and forest camps, established by them under a plan approved by the Minister.

The Government grants agreement holders an indemnity deemed fair and equitable for the infrastructure expenses for which no subsidies or credits were granted, after giving them the opportunity to submit observations.

The indemnity is based on the net value of the infrastructures after depreciation, according to the book value entered in the accounting records of the enterprise and the vouchers submitted. The indemnity may be paid to an agreement holder in a lump sum or be credited to the purchase of volumes of timber from forests in the domain of the State or be paid in any other manner determined by the Government.

DIVISION II**PROVISIONS GIVING ENTITLEMENT TO A TIMBER SUPPLY GUARANTEE**

338. The holder of a timber supply and forest management agreement is entitled to a timber supply guarantee governed by the provisions of subdivision 2 of Division VI of Chapter VI of Title II if the holder applies for it in writing before 1 January 2012 and pays the required annual royalty before 1 April 2013.

339. The guaranteed annual volumes of timber to which an agreement holder is entitled are set by the Minister, who applies sections 77 to 77.2 of the Forest Act.

340. The Minister sets guaranteed annual volumes of timber for each agreement holder by reducing by a percentage the Minister determines the part of the volumes that exceeds

(1) 100,000 cubic metres for species from the fir, spruce, jack pine, larch (FSPL) group; and

(2) 25,000 cubic metres for all other species or groups of species.

The volumes of timber referred to in this section are those to which the agreement holder would have been entitled on 1 April 2013 had the agreement not been cancelled.

The percentage by which the volumes are reduced may vary from one agreement holder to another depending on the species or groups of species concerned, the volumes of timber to which the agreement holder would have been entitled on 1 April 2013 had the agreement not been cancelled and the regions from which the timber comes.

The Minister makes public the reduction rates used to set the guaranteed annual volumes of timber to which each agreement holder is entitled.

341. Once the sum of the reduced volumes allocated to all agreement holders has been calculated, a sufficient quantity of timber must remain

(1) for the timber marketing board to market timber from the forests in the domain of the State and determine its market value; and

(2) for carrying out socio-economic development projects in the regions and communities.

342. The Minister specifies in the timber supply guarantee the guaranteed annual volumes of timber, by species or group of species, to which an agreement holder is entitled in each of the regions the Minister identifies and determines the conditions governing the application of the timber supply guarantee.

In determining the region or regions to be included in the guarantee, the Minister, with economic considerations in mind, takes into account the location over the years of the agreement holder's sources of supply.

343. The Minister enters the timber supply guarantees in the public register mentioned in section 89 and publishes a notice of each entry in the *Gazette officielle du Québec* in accordance with that section.

The guarantees take effect on 1 April 2013.

DIVISION III

PROVISIONS GIVING ENTITLEMENT TO A MANAGEMENT DELEGATION AGREEMENT IN LOCAL FORESTS

344. The holder of a forest management agreement is entitled to be given the management of a land area identified as a local forest by 1 April 2013 and, for that purpose, to enter into an agreement under which the management of that land area is delegated to the agreement holder in accordance with subdivision 3 of Division II.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2), if the agreement holder applies for it in writing before 1 April 2011.

345. A land area is identified as a local forest in accordance with subdivision 2 of Division II.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune.

During the process leading to the identification of a local forest, the Minister consults the agreement holder to determine the holder's interest in the different places the holder would like to see identified as a local forest. The Minister makes a decision, taking into account how close the area is to the territory of the municipality or the Native community concerned.

346. In the management delegation agreement, the Minister must try to maintain, as far as possible, a timber harvesting potential of a volume nearing that to which the agreement holder would have been entitled on 1 April 2013 had the agreement not been cancelled.

CHAPTER II

FOREST MANAGEMENT CONTRACTS

347. As of 1 April 2013, the forest management contracts signed under section 102 of the Forest Act and in force on that date are cancelled.

However, those contracts continue to apply with regard to the following obligations until the obligations have been entirely fulfilled:

- (1) preparing and submitting to the Minister, before 1 November 2013, a report on the forest development activities carried out during the preceding year;
- (2) applying the corrective programs established by the Minister;
- (3) scaling harvested timber according to the scaling instructions provided by the Minister; and
- (4) paying the applicable dues and making the contributions to the forestry fund and to forest protection organizations.

348. The cancellation of the forest management contracts does not give the holder the right to an indemnity.

However, a contract holder may, before 1 January 2012, request the Minister to give the holder, by 1 April 2013, the management of the management area specified in the contract and, for that purpose, to enter into an agreement delegating the management of that area to the holder in accordance with subdivision 3 of Division II.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune. The request must be dealt with in preference to any other request made before or after that date by a person or a body other than the contract holder.

CHAPTER III

OTHER AGREEMENTS

349. Auxiliary timber supply guarantee agreements entered into under section 95.1 of the Forest Act and in force on 1 April 2013 are cancelled on that date.

The same applies to reservation agreements entered into under section 170.1 of that Act.

However, both types of agreement continue to apply with regard to the following obligations until the obligations have been entirely fulfilled:

- (1) preparing and submitting to the Minister, before 1 November 2013, a report on the forest development activities carried out during the preceding year;
- (2) applying the corrective programs established by the Minister;
- (3) scaling harvested timber according to the scaling instructions provided by the Minister; and
- (4) paying the applicable dues and making the contributions to the forestry fund and to forest protection organizations.

The cancellation of the agreements does not give the right to an indemnity.

CHAPTER IV

MANAGEMENT PERMITS AND WOOD PROCESSING PLANT OPERATING PERMITS

350. Pending applications for management permits or wood processing plant operating permits made before 1 April 2013 under the Forest Act for activities to be carried out after 31 March 2013 are continued and decided in accordance with this Act.

351. Sugar bush management permits issued under section 13 of the Forest Act and in force on 1 April 2013 are deemed to be forestry permits for the operation of a sugar bush issued under this Act and the holders of those permits are, as of that date, governed by the provisions provided for that purpose in this Act.

352. Wood processing plant operating permits issued under section 165 of the Forest Act and in force on 1 April 2013 are deemed to be wood processing plant operating permits issued under this Act and the holders of those permits are, as of that date, governed by the provisions provided for that purpose in this Act.

The register that the permit holder was required to keep, mentioned in section 168 of the Forest Act, is deemed to be the register a permit holder must keep under this Act.

353. Proceedings for the cancellation or suspension of a sugar bush management permit or a wood processing plant operating permit are continued under this Act.

CHAPTER V

TERRITORIAL LIMIT, MANAGEMENT UNITS AND TERRITORIES IDENTIFIED FOR PARTICULAR PURPOSES

354. The territorial limit determined by the Minister under the Forest Act and south of which forest lands are divided into management units, and the boundaries of those units established by the Minister under that Act constitute the northern boundary and the development units for the purposes of this Act.

355. Experimental forests, teaching and research forests and forest stations established under the Forest Act are deemed to have been established under this Act.

The same applies to exceptional forest ecosystems classified by the Minister of Natural Resources and Wildlife under the Forest Act and to biological refuges designated by that Minister under that Act.

All activities authorized in those land areas before 1 April 2013 are, depending on what is covered in the authorizations, continued after that date and governed, as of that date, by the provisions provided for that purpose in this Act.

CHAPTER VI

OTHER TRANSITIONAL PROVISIONS

356. Regional agencies for private forest development established under Division I of Chapter III of Title II of the Forest Act are deemed to be regional agencies for private forest development established under this Act.

The same applies to the forest protection organizations certified by the Minister of Natural Resources and Wildlife under sections 125 and 146 of the Forest Act, which are deemed to have been certified under this Act.

All acts performed and documents prepared or issued by the bodies referred to in the first and second paragraphs in accordance with the Forest Act remain valid and are governed, as of 1 April 2013, by the provisions provided for that purpose in this Act.

357. Forest producer's certificates issued under section 120 of the Forest Act are deemed to have been issued under this Act.

Procedures for the cancellation of a forest producer's certificate are continued under this Act.

358. Orders made by the Minister of Natural Resources and Wildlife under section 25.1 of the Forest Act are deemed to have been made under this Act.

359. The forestry fund established under section 170.2 of the Forest Act is terminated on 31 March 2013.

The sums accumulated in the fund are transferred on 1 April 2013 to the sustainable forest development fund established under the Act respecting the Ministère des Ressources naturelles et de la Faune.

If the sums transferred to the sustainable forest development fund are not sufficient to start up the fund, sums taken out of the consolidated revenue fund may be paid into the fund to the extent determined by the Government.

360. The chief forester in office on 1 April 2013 continues in office on the same terms, for the unexpired portion of the term of office, until replaced or reappointed.

361. The persons designated or authorized by the Minister of Natural Resources and Wildlife to exercise a function under the Forest Act are deemed to have been designated or authorized by that Minister under this Act to exercise the corresponding function under this Act.

The acts performed and the documents prepared or issued by those persons in accordance with the Forest Act remain valid and are governed, as of 1 April 2013, by the provisions provided for that purpose in this Act.

362. The Regulation respecting forest management plans and reports (R.R.Q., chapter F-4.1, r. 9) and the Regulation respecting contributions to the forestry fund (R.R.Q., chapter F-4.1, r. 2) are repealed.

Other regulations made under the Forest Act are deemed to have been made under this Act. They continue to apply, insofar as they are consistent with this Act, until they are repealed or replaced by a regulation made under this Act.

363. The Regulation respecting sugar bush management in forests in the domain of the State (R.R.Q., chapter F-4.1, r. 3) is, as of 1 April 2013, deemed to have been made by the Minister of Natural Resources and Wildlife under this Act.

The same applies to the Regulation respecting forest royalties (R.R.Q., chapter F-4.1, r. 12) as regards the parts that remain applicable under this Act.

364. Unless the context indicates otherwise, in any other Act or any regulation, ordinance, order in council, order, policy, program, contract or other document, any reference to the Forest Act or any of its provisions is deemed to be a reference to this Act or the corresponding provision of this Act.

365. Any proceeding instituted under the Forest Act is continued in accordance with that Act.

366. To ensure the application of this Act, the Government may, by regulation, before 1 April 2013, prescribe any other transitional provision that is consistent with those provided in this Act.

The Government may also, by regulation, after 1 January 2013, prescribe transitional provisions that are different from those in this Act to ensure the application of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec, entered into on 7 February 2002 and approved by Order in Council 289-2002 dated 20 March 2002, and subsequent amendments to it.

The Government and the Crees of Québec may also enter into an agreement on measures for adapting the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec to the forest regime established by this Act in conformity with the principles set out in the Agreement and after considering the recommendations made by the Cree-Québec Forestry Board created under the Agreement.

A draft regulation made under the second paragraph must be submitted to the Cree community and to the Cree-Québec Forestry Board for an opinion at least 45 days before the regulation is made. In addition, it may be made only if the Government and the Crees of Québec fail to agree on transitional measures during negotiations undertaken to amend the Agreement.

TITLE XII

FINAL PROVISIONS

367. The Minister of Natural Resources and Wildlife is responsible for the administration of this Act.

368. The Minister may designate from among the public servants the persons to be entrusted with the enforcement of this Act.

The Minister may also, in writing and on the conditions the Minister determines, generally or specially delegate the exercise of the powers conferred on the Minister under this Act or a special Act under the Minister's administration that deals with forest matters to a member of the personnel of the department or to the incumbent of a position. If the Minister delegates a power in the exercise of which the Minister is required by law to hold consultations with other ministers, the delegate must hold the necessary consultations with the departments concerned and, if no agreement is reached, so inform the Minister.

369. To facilitate the implementation of provisions relating to the preparation of operational plans for integrated forest development, the Minister establishes a provisional advisory committee composed of representatives of the following members:

- (1) the Minister of Natural Resources and Wildlife;
- (2) the holders of timber supply and forest management agreements, forest management agreements, and forest management contracts; and
- (3) any other person whose presence the Minister considers necessary.

The committee may advise the Minister on ways to

- (1) foster an economic environment conducive to the operation of wood processing plants; and

(2) optimize operational conditions for forest development activities, in particular those affecting the cost of timber.

The advisory opinions of the committee are made public.

The committee's mandate ends no later than 31 March 2012.

370. This Act governs forest development activities carried out after 31 March 2013.

371. This Act replaces the Forest Act (R.S.Q., chapter F-4.1).

372. The provisions of this Act come into force on 1 April 2010, except

(1) sections 5, 13 to 35, 38 to 44, 60 to 87, 115 to 118, 126 to 306, 310 to 335, 362 and 371, which come into force on 1 April 2013 or on any earlier date or dates set by the Government;

(2) the second paragraph of section 366, which comes into force on the date of coming into force of the regulation made for the application of that paragraph.

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2010, chapter 4

AN ACT TO AMEND THE CADASTRE ACT AND THE CIVIL CODE

Bill 77

Introduced by Mr. Serge Simard, Minister for Natural Resources and Wildlife

Introduced 24 November 2009

Passed in principle 11 February 2010

Passed 25 March 2010

Assented to 1 April 2010

Coming into force: 1 November 2011 or at an earlier date to be set by the Government, except sections 4 and 5, which come into force on 1 April 2010

Legislation amended:

Civil Code of Québec

Cadastre Act (R.S.Q., chapter C-1)

Explanatory notes

This Act amends the Cadastre Act to provide that any plan or subsequent amendment to a plan, in a renewed or non-renewed territory, is to be in computerized form only.

It amends the Civil Code to replace, in the case of a plan prepared to update the cadastre, the signing requirement by an approval of the owner, of the person authorized to expropriate or, as the case may be, of any person other than the owner who has rights in a lot affected by the updating.

It also amends the Civil Code to allow the plan of a lot whose ownership has been acquired by a person otherwise than by agreement to be amended not only by parcelling but also by using all existing cadastral amendments.

Lastly, this Act removes the obligation to transmit to the minister responsible for the cadastre the notarized consent of the hypothecary creditor and of the beneficiary of a declaration of family residence in the event of a cadastral amendment involving a renumbering.



Chapter 4

AN ACT TO AMEND THE CADASTRE ACT AND THE CIVIL CODE

[Assented to 1 April 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CADASTRE ACT

1. Section 21.3 of the Cadastre Act (R.S.Q., chapter C-1) is replaced by the following section:

“21.3. Every plan must be in computerized form.

A cadastral plan must be updated regularly by compiling all the data relating to a renewal plan, a revised plan, a plan showing a lot referred to in section 19, and any subsequent amendment to such a plan. The compilation is deemed to be a duplicate of all the plans concerned.”

CIVIL CODE OF QUÉBEC

2. Article 3042 of the Civil Code of Québec is amended by replacing “signed” in the first paragraph by “approved” and by replacing “he shall, in addition, in the case of a plan involving a renumbering, give notice of” in the same paragraph by “the approval, signed by the expropriating party, is received *en minute* by a land surveyor and refers to the minute number of the plan. In addition, in the case of a plan involving a renumbering, the expropriating party shall give notice of”.

3. Article 3043 of the Code is amended

(1) by replacing “signed” in the first paragraph by “approved” and by striking out “, by subdivision or otherwise,” and “to amend, by parcelling, the plan of a lot” in the same paragraph;

(2) by replacing “he” after the semi-colon in the first paragraph by “the approval, signed by the owner, is received *en minute* by a land surveyor and refers to the minute number of the plan concerned. The owner”;

(3) by striking out “, by parcelling,” in the second paragraph and by replacing “the signature” in the same paragraph by “the approval”.

4. Article 3044 of the Code is amended by striking out “and transmitted, with a certified statement of registration, to the minister responsible for the cadastre” in the second paragraph.

TRANSITIONAL AND FINAL PROVISIONS

5. Any plan submitted to the minister responsible for the cadastre before 1 November 2011 or an earlier date set by the Government is governed by the law in force at the time it was submitted.

6. This Act comes into force on 1 November 2011 or at an earlier date to be set by the Government, except sections 4 and 5, which come into force on 1 April 2010.

2010, chapter 5

**AN ACT GIVING EFFECT TO THE ECONOMIC STATEMENT
DELIVERED ON 14 JANUARY 2009, TO THE BUDGET SPEECH
DELIVERED ON 19 MARCH 2009 AND TO CERTAIN OTHER
BUDGET STATEMENTS**

Bill 64

Introduced by Mr. Robert Dutil, Minister of Revenue

Introduced 5 November 2009

Passed in principle 9 February 2010

Passed 15 April 2010

Assented to 20 April 2010

Coming into force: 20 April 2010, except sections 197 to 200, 202, section 227, when it enacts sections 350.50 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), section 243 and section 245, which come into force on the date or dates to be set by order of the Government. Such orders may apply to one or more classes of operators of establishments providing restaurant services.

– 2010-09-01: ss. 227 (when it enacts sections 350.50 and 350.51 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)), 243, 245
O.C. 641-2010
G.O., 2010, Part 2, p. 2209

– 2011-11-01*: ss. 197-200, 202, 227 (when it enacts sections 350.52 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1))
O.C. 641-2010
G.O., 2010, Part 2, p. 2209

*Note: If prior to 1 November 2011, the first of the dates set in accordance with the following paragraphs *a* to *c* in respect of each operator of an establishment providing restaurant services to which the paragraphs apply, be set as the date of coming into force of sections 197 to 200, 202 and section 227, when it enacts sections 350.52 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-01):

(a) the date on which an operator activates in an establishment, after 31 August 2010, a device referred to in section 350.52 of the Act respecting the Québec sales tax, in respect of that establishment;

(b) the date on which an operator makes the first supply of a meal in an establishment if the supply is made after 31 August 2010 and is the first supply made in connection with the operation of the establishment, in respect of that establishment; or

(Cont'd on next page)

Coming into force: (Cont'd)

(c) the date that is 60 days after the date of a notice sent to an operator to the effect that the operator committed an offence against a fiscal law after 20 April 2010; the notice is signed by a public servant who is the head of the Service d'implantation et de suivi des modules d'enregistrement des ventes in the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l'administration et de la recherche of the Ministère du Revenu.

Legislation amended:

Act respecting international financial centres (R.S.Q., chapter C-8.3)
Tobacco Tax Act (R.S.Q., chapter I-2)
Taxation Act (R.S.Q., chapter I-3)
Act respecting the Ministère du Revenu (R.S.Q., chapter M-31)
Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)
Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)
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 (2009, chapter 5)
Act giving effect to the Budget Speech delivered on 13 March 2008 and to certain other budget statements (2009, chapter 15)

Explanatory notes

This Act amends various legislation to give effect to budgetary measures announced in the Economic Statement delivered on 14 January 2009, in the Budget Speech delivered on 19 March 2009 and in Information Bulletins published by the Ministère des Finances in 2007, 2008 and 2009. It also gives effect to a measure that was announced in the Budget Speech delivered on 23 March 2006.

It amends the Act respecting international financial centres so that an international financial transaction carried out on behalf of a partnership may be considered as a qualified transaction and so that the amount of the annual contribution to be paid may be adjusted when the operation of an international financial centre is continued by another operator.

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 introduction of a refundable tax credit for home improvement and renovation;
- (2) an increase in the refundable tax credit for the Québec sales tax (QST);
- (3) the recognition of the Youth Alternative Program for the purposes of the work premium supplement;
- (4) the introduction of a refundable tax credit for the purchase or lease of a new energy-efficient vehicle;
- (5) the enhancement of the refundable tax credit for Québec film or television productions;
- (6) the introduction of a 10-year income tax holiday for new corporations dedicated to the commercialization of intellectual property;

(Cont'd on next page)

Explanatory notes (Cont'd)

(7) the extension of the refundable tax credit for labour training in the manufacturing sector to the forestry and mining sectors;

(8) the renaming of the SME growth stock plan to the stock savings plan II;

(9) an increase in the tax rate applicable to deposit insurance corporations; and

(10) a temporary increase in the tax credit for the purchase of shares issued by Fondation.

The Act amends the Act respecting the Ministère du Revenu and the Act respecting the Québec sales tax to oblige the operator of an establishment providing restaurant services to provide an invoice to the customer when making a supply of a meal.

It further amends the Act respecting the Québec sales tax to provide for various measures related to an increase in the QST rate from 7.5% to 8.5% as of 1 January 2011.

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 35), assented to on 14 December 2007, and Bill C-10 (Statutes of Canada, 2009, chapter 2), assented to on 12 March 2009. The Act thus gives effect to harmonization measures announced, for the most part, in the Budget Speeches delivered on 24 May 2007 and 19 March 2009 and in Information Bulletins published by the Ministère des Finances in 2007, 2008 and 2009. More specifically, the amendments deal with

(1) the raising of the maximum amount that may be withdrawn from a registered retirement savings plan under the Home Buyers' Plan to \$25,000;

(2) the relief measures concerning registered retirement savings plans and registered retirement income funds;

(3) the inclusion of sums received under the Wage Earner Protection Program Act (Statutes of Canada, 2005, chapter 47);

(4) amateur athlete trusts;

(5) stock exchanges;

(6) the functional currency reporting regime; and

(7) the increase of the business limit of small business corporations.

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 ECONOMIC STATEMENT DELIVERED ON 14 JANUARY 2009, TO THE BUDGET SPEECH DELIVERED ON 19 MARCH 2009 AND TO CERTAIN OTHER BUDGET STATEMENTS

[Assented to 20 April 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

1. (1) Section 5 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended by adding the following paragraph after paragraph 3:

“(4) a partnership is considered to be not resident in Canada at any time if the following conditions are met and to be resident in Canada at that time in all other cases:

(a) the partnership’s management and control centre is outside Canada at that time; and

(b) the share of the partnership’s members not resident in Canada at that time of the income of the partnership would be equal to more than 50% of the income of the partnership if the partnership’s fiscal period ended at that time and the partnership’s income for that fiscal period were equal to \$1,000,000.”

(2) Subsection 1 has effect from 20 December 1999.

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

(1) by replacing “a person” wherever it appears in the following provisions by “a person or partnership”:

— paragraphs 2 and 3;

— the portion of paragraph 7 before subparagraph *a*;

— paragraph 15;

— subparagraph *b* of paragraph 22;

— the portion of paragraph 23 before subparagraph *a*;

(2) by replacing “une telle personne” in the following provisions in the French text by “une telle personne ou société de personnes”:

- paragraph 2;
- the portion of paragraph 7 before subparagraph *a*;
- subparagraph *b* of paragraph 22;
- the portion of paragraph 23 before subparagraph *a*;

(3) by replacing “a person” wherever it appears in the following provisions by “a person or partnership”:

- paragraph 4;
- paragraph 11;
- paragraph 14;

(4) by replacing “to a person” in paragraph 5 by “to a person or partnership”;

(5) by replacing “to persons” wherever it appears in the following provisions by “to persons or partnerships”:

- paragraph 17;
- paragraph 19;

(6) by replacing “persons” wherever it appears in the following provisions by “persons or partnerships”:

- paragraph 18;
- paragraph 20.

(2) Subsection 1 is declaratory.

(3) Despite sections 1010 to 1011 of the Taxation Act (R.S.Q., chapter I-3), the Minister of Revenue shall, under Part I of that Act, on application by a taxpayer, make such assessments of the taxpayer’s tax, interest and penalties as are necessary 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.

3. (1) Section 8 of the Act is amended

(1) by replacing “a person” in subparagraphs *a* and *b* of paragraph 1 by “a person or partnership”;

(2) by replacing subparagraph *i* of subparagraph *b* of paragraph 2 by the following subparagraph:

“*i.* the transaction is made in order to build up an inventory in the expectation of orders from persons or partnerships not resident in Canada or in connection with a hedge on a short sale to a person or partnership not resident in Canada, and”;

(3) by replacing “persons” in subparagraph *b* of paragraph 3 by “persons or partnerships”.

(2) Subsection 1 is declaratory.

4. Subdivision 3 of Division II of Chapter V of the Act, comprising section 62, is repealed.

5. Section 111 of the Act is amended by adding the following paragraph:

“Any other regulation made under sections 35 and 36 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, if it so provides, it may take effect on a date prior to its publication but not prior to 1 January 2000.”

TOBACCO TAX ACT

6. (1) Section 8 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended

(1) by replacing paragraphs *a* to *b.1* by the following paragraphs:

“(a) \$0.106 per cigarette;

“(b) \$0.106 per gram of any loose tobacco;

“(b.1) \$0.106 per gram of any leaf tobacco;”;

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

“(d) \$0.1631 per gram of any tobacco other than cigarettes, loose tobacco, leaf tobacco or cigars. However, if the quantity of tobacco contained in a tobacco stick, a roll of tobacco or any other pre-rolled tobacco product designed for smoking is such that the consumer tax payable under this paragraph is less than \$0.106 per tobacco stick, roll of tobacco or other pre-rolled tobacco product, the consumer tax shall be \$0.106 per tobacco stick, roll of tobacco or other pre-rolled tobacco product designed for smoking.”

(2) Subsection 1 has effect from 1 January 2011. However, not later than 28 January 2011, the following persons shall submit to the Minister of Revenue an inventory, in prescribed form, of the tobacco products referred to in subsection 1 that the persons have in stock at 12:00 midnight on 31 December 2010 and, at the same time, remit to the Minister of Revenue the amount corresponding to the tobacco tax computed at the rate in effect on 1 January 2011, in respect of those tobacco products, after deducting an amount corresponding to the tobacco tax computed at the rate in effect on 31 December 2010, to the extent that such remittance has not otherwise been made:

(1) a person who has not made an agreement under section 17 of the Act and who, in Québec, sells tobacco products in respect of which the amount corresponding to the tobacco tax was collected in advance or should have been collected in advance; and

(2) a collection officer who has made an agreement under section 17 of the Act and who, in Québec, sells tobacco products in respect of which the amount corresponding to the tobacco tax was paid in advance or must be paid.

For the purposes of this subsection, the tobacco products that a person has in stock at 12:00 midnight on 31 December 2010 include the tobacco products the person has acquired but that have not been delivered to the person at that time.

7. (1) Section 14.2 of the Act is amended by adding the following paragraphs after the third paragraph:

“In addition, if the person found guilty of an offence under this section used a road vehicle within the meaning of the Highway Safety Code (chapter C-24.2) to commit the offence, the court may, on application by the prosecutor and in addition to any other penalty, suspend any licence authorizing the person to operate a road vehicle, and suspend the person’s right to obtain such a licence, for a period of not more than six months for a first conviction and, for any subsequent offence within five years, for a period of at least six months for each subsequent conviction.

Prior notice of the application for suspension must be given by the prosecutor to the person concerned, unless the person is in the presence of the judge. The prior notice may be given with the statement of offence, specifying that an application for suspension will be presented before the court.

Notice of the suspension is given without delay to the Société de l’assurance automobile du Québec by the clerk of the court or by a person under the clerk’s authority.

The suspension constitutes a sanction for the purposes of sections 105 and 106 of the Highway Safety Code.”

(2) Subsection 1 applies from 19 May 2010.

8. (1) Section 15.0.3 of the Act is repealed.

(2) Subsection 1 applies from 19 May 2010.

TAXATION ACT

9. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 90 of chapter 24 of the statutes of 2009, is again amended

(1) by striking out the definitions of “Canadian stock exchange” and “foreign stock exchange”;

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

““designated stock exchange” means a stock exchange, or that part of a stock exchange, for which a designation made or deemed to be made by the Minister of Finance of Canada under section 262 of the Income Tax Act is in effect;

““recognized stock exchange” means

(a) a designated stock exchange; or

(b) a stock exchange, other than a designated stock exchange, located in Canada or in a country that is a member of the Organisation for Economic Co-operation and Development that entered into a tax agreement (within the meaning that would be assigned to that expression by this section if the Gouvernement du Québec had not entered into an agreement referred to in the definition of that expression) with the Government of Canada;”;

(3) by replacing “subsection 3” in the definition of “tax-free savings account” by “subsection 5”;

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

““foreign currency debt” has the meaning assigned by section 736.0.0.2;”;

(5) by replacing the definition of “amateur athlete trust” by the following definition:

““amateur athlete trust” has the meaning assigned by subparagraph *a* of the second paragraph of section 851.34;”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 14 December 2007. In addition,

(1) when the definition of “Canadian stock exchange” in section 1 of the Act applies after 25 November 1999 and before 14 December 2007, it is to be read as if “, including a part, division or subdivision of such a stock exchange” was added at the end;

(2) when the definition of “foreign stock exchange” in section 1 of the Act applies after 25 November 1999 and before 24 June 2003, it is to be read as if “, including a part, division or subdivision of such a stock exchange” was added at the end of the portion of that definition before paragraph *a*; and

(3) when the definition of “foreign stock exchange” in section 1 of the Act applies after 23 June 2003 and before 14 December 2007, it is to be read as if “, including a part, division or subdivision of such a stock exchange” was added at the end.

(3) Paragraph 3 of subsection 1 applies from the taxation year 2009.

(4) Paragraph 4 of subsection 1 has effect from 1 January 2006.

(5) Paragraph 5 of subsection 1 applies from the taxation year 2008.

10. (1) Section 21.4.2 of the Act is amended by inserting “other than for the purpose of determining if a corporation is, at any time, a small business corporation or a Canadian-controlled private corporation,” after “For the purposes of this Part,” in the first paragraph.

(2) Subsection 1 has effect from 20 December 2006, except in respect of an acquisition of control (in subsection 3 referred to as a “particular acquisition of control”) that occurs before 28 January 2009 and in respect of which the taxpayer made an election under subsection 4 of section 78 of the Budget Implementation Act, 2009 (Statutes of Canada, 2009, chapter 2), or is deemed to have made the election under subsection 5 of section 78 of that Act.

(3) In addition, when section 21.4.2 of the Act has effect before 20 December 2006 in respect of an acquisition of control that occurs after 31 December 2005 and that is not a particular acquisition of control, it is to be read as follows:

“21.4.2. For the purposes of this Part, other than for the purpose of determining if a corporation is, at any time, a small business corporation or a Canadian-controlled private corporation, 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 elects in its fiscal return under this Part filed for its taxation year that ends immediately before the acquisition of control not to have this section apply.”

11. (1) The Act is amended by inserting the following after section 21.4.15:

“CHAPTER V.3

“USE OF THE CANADIAN CURRENCY OR OF A FUNCTIONAL CURRENCY

“21.4.16. In this chapter,

“Canadian currency year” of a taxpayer means a taxation year that precedes the first functional currency year of the taxpayer;

“elected functional currency” of a taxpayer means the currency of a country other than Canada that is the elected functional currency of the taxpayer, within the meaning of subsection 1 of section 261 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), for the purposes of that section;

“functional currency year” of a taxpayer means a taxation year in respect of which the rules set out in section 21.4.19 apply to the taxpayer;

“pre-reversion debt” of a taxpayer means a debt obligation of the taxpayer that was issued by the taxpayer before the beginning of the taxpayer’s first reversionary year;

“pre-transition debt” of a taxpayer means a debt obligation of the taxpayer that was issued by the taxpayer before the beginning of the taxpayer’s first functional currency year;

“Québec tax results” of a taxpayer for a taxation year means

(a) the amount of the income, taxable income or taxable income earned in Canada of the taxpayer for the taxation year, or any other amount used as a basis for computing an amount that the taxpayer is required to pay for the taxation year under this Act, other than under Part III.7 (except for the purposes of section 21.4.17);

(b) the amount (other than an amount payable on behalf of another person under section 1015 or, except for the purposes of section 21.4.17, other than an amount payable under Part III.7) of tax or any other amount payable under this Act by the taxpayer in respect of the taxation year;

(c) the amount (other than an amount refundable on behalf of another person in respect of amounts payable on behalf of that person under section 1015) of tax or any other amount refundable under this Act to the taxpayer in respect of the taxation year; and

(d) any amount (including an amount provided for in Chapter V of the Act respecting international financial centres (chapter C-8.3)) that is relevant in computing the amounts described in respect of the taxpayer in paragraphs *a* to *c*;

“relevant spot rate” for a particular day means, in respect of a conversion of an amount from a particular currency to another currency,

(a) if the particular currency or the other currency is Canadian currency, the rate quoted by the Bank of Canada for noon on the particular day (or, if there is no such rate quoted for the particular day, the closest preceding day for which such a rate is quoted) for the exchange of the particular currency for the other currency, or, for the purposes of paragraph *b* of section 21.4.17 and paragraph *c* of section 21.4.19, any other rate of exchange that is acceptable to the Minister; and

(b) if neither the particular currency nor the other currency is Canadian currency, the rate—calculated by reference to the rates quoted by the Bank of Canada for noon on the particular day (or, if either of such rates is not quoted for the particular day, the closest preceding day for which both such rates are quoted)—for the exchange of the particular currency for the other currency, or, for the purposes of paragraph *b* of section 21.4.17 and paragraph *c* of section 21.4.19, any other rate of exchange that is acceptable to the Minister;

“reversionary year” of a taxpayer means a taxation year that begins after the last functional currency year of the taxpayer;

“tax reporting currency” of a taxpayer for a taxation year, and at any time in the taxation year, means the currency in which the taxpayer’s Québec tax results for the taxation year are to be computed.

“21.4.17. The following rules apply in computing the Québec tax results of a taxpayer for a taxation year:

(a) subject to this chapter, other than this section, Canadian currency is to be used; and

(b) subject to this chapter, other than this section, section 484.6, subparagraph *l* of the first paragraph of section 485.3 and paragraph *b* of section 851.22.39, if a particular amount that is relevant in computing those Québec tax results is expressed in a currency other than Canadian currency, the particular amount, other than an amount provided for in subparagraph *b* or *c* of the second paragraph of section 1029.8.36.0.95, is to be converted to an amount expressed in Canadian currency using the relevant spot rate for the day on which the particular amount arose.

“21.4.18. The rules set out in section 21.4.19 apply to a taxpayer in respect of a particular taxation year if, because of subsection 3 of section 261 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), subsection 5 of section 261 of that Act applies to the taxpayer in respect of the particular taxation year for the purposes of that Act.

Chapter V.2 applies in relation to an election made under paragraph *b* of subsection 3 of section 261 of the Income Tax Act and, if applicable, in relation to the revocation of that election made under subsection 4 of section 261 of that Act.

“21.4.19. The rules to which the first paragraph of section 21.4.18 refers and that apply to a taxpayer in respect of a particular taxation year are the following:

(a) the taxpayer’s elected functional currency is to be used for the purpose of computing the taxpayer’s Québec tax results for the particular taxation year;

(b) unless the context otherwise requires, each reference in this Act or the regulations made under it to an amount (other than in respect of a penalty or fine) that is described as a particular number of Canadian dollars is, in respect of the taxpayer and the particular taxation year, to be read as a reference to that amount expressed in the taxpayer’s elected functional currency using the relevant spot rate for the first day of the particular taxation year;

(c) subject to paragraph *b* of section 21.4.24, sections 21.4.30 and 484.6, subparagraph *l* of the first paragraph of section 485.3 and paragraph *b* of section 851.22.39, if a particular amount that is relevant in computing the taxpayer’s Québec tax results for the particular taxation year is expressed in a currency other than the taxpayer’s elected functional currency, the particular amount, other than an amount provided for in subparagraph *b* or *c* of the second paragraph of section 1029.8.36.0.95, is to be converted to an amount expressed in the taxpayer’s elected functional currency using the relevant spot rate for the day on which the particular amount arose;

(d) the definition of “exchange rate” in section 736.0.0.2 is, in respect of the taxpayer and the particular taxation year, and with the necessary modifications, to be read as follows:

““exchange rate” at a particular time in respect of a particular currency other than the taxpayer’s elected functional currency means the relevant spot rate, for the day that includes that time, in respect of the conversion of an amount from the particular currency to the taxpayer’s elected functional currency, or a rate of exchange acceptable to the Minister;”;

(e) section 262 is, in respect of the taxpayer and the particular taxation year, and with the necessary modifications, to be read as if “in foreign currency in relation to Canadian currency after 1971” in the first paragraph

was replaced by “after 1971 in the currency of one or more countries (other than the taxpayer’s elected functional currency) relative to the taxpayer’s elected functional currency”;

(f) a reference to “Canadian currency” wherever it appears in the following provisions is, in respect of the taxpayer and the particular taxation year, and with the necessary modifications, to be read as a reference to the “taxpayer’s elected functional currency”:

- i. paragraph *c.1* of section 21.26,
- ii. paragraph *a.1* of section 21.27,
- iii. sections 474, 483.2, 483.3 and 484.6,
- iv. subparagraph *l* of the first paragraph of section 485.3,
- v. section 485.28,
- vi. paragraph *f* of the definition of “tax basis” in section 851.22.7,
- vii. paragraph *g* of section 851.22.8,
- viii. the portion of subparagraph *i* of paragraph *b* of section 851.22.39 before subparagraph 1,
- ix. subparagraph 2 of subparagraph *i* of paragraph *b* of section 851.22.39,
- x. subparagraph *ii* of paragraph *b* of section 851.22.39, and
- xi. subparagraph *iv* of subparagraph *a* of the second paragraph of section 1079.1R3 of the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1);

(g) the definition “foreign currency” in section 1 is, in respect of the taxpayer and the particular taxation year, and with the necessary modifications, to be read as follows:

““foreign currency” in respect of a taxpayer, at any time in a taxation year, means a currency other than the taxpayer’s elected functional currency;”;

(h) this chapter applies, with the necessary modifications, for the purposes of Book II of Part VI in respect of the taxpayer in relation to a particular month, if the particular month is included in the particular taxation year; and

(i) this chapter applies, with the necessary modifications, for the purposes of Part VI.4 in respect of the taxpayer in relation to a particular calendar year, if the last fiscal period of the taxpayer, for the purposes of Part VI.4, that ends in the preceding calendar year is a fiscal period that ends in the particular taxation year or the end of which coincides with the end of that particular taxation year.

“21.4.20. For the purpose of computing the Québec tax results of a particular taxpayer for each taxation year that is a functional currency year or a reversionary year of the particular taxpayer, this chapter is to be applied as if each partnership of which the particular taxpayer is a member in the taxation year were a taxpayer that

(a) had as its first functional currency year its first fiscal period that

i. is a fiscal period during which the particular taxpayer is a member of the partnership,

ii. begins after 13 December 2007, and

iii. ends at least six months after the day that is six months before the end of the particular taxpayer’s first functional currency year;

(b) had as its last Canadian currency year its last fiscal period that ends before its first functional currency year;

(c) had as its first reversionary year its first fiscal period that begins after the particular taxpayer’s last functional currency year;

(d) is a taxpayer to which section 21.4.19 applies in respect of each of its fiscal periods that is, or begins after, its first functional currency year and that ends before its first reversionary year;

(e) had as its elected functional currency in respect of each fiscal period described in paragraph *d* the elected functional currency of the particular taxpayer; and

(f) had as its last functional currency year its last fiscal period that ends before its first reversionary year.

“21.4.21. For the purpose of computing a taxpayer’s income for a particular taxation year that is a functional currency year or a reversionary year of the taxpayer, foreign accrual property income of a foreign affiliate of the taxpayer, in respect of the taxpayer for the particular taxation year, is to be determined in accordance with the regulations made under section 579 after taking into account the application of subsection 6.1 of section 261 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the taxpayer for the particular taxation year.

“21.4.22. For the purpose of applying this Act to a taxpayer for a functional currency year of the taxpayer (in this section referred to as the “particular taxation year”), the following amounts are to be converted from Canadian currency to the taxpayer’s elected functional currency using the relevant spot rate for the last day of the taxpayer’s last Canadian currency year:

(a) each amount that

i. is, or is relevant in computing, an amount that may be deducted or is deemed to have been paid to the Minister for the particular taxation year under any of sections 222 to 225, 371, 710, 727 to 737, 772.12, 776.1.9, 1029.8.36.166.46, 1029.8.36.171.1 and 1135.2, and

ii. was determined for a Canadian currency year of the taxpayer;

(b) the cost to the taxpayer of a property that was acquired by the taxpayer in a Canadian currency year of the taxpayer;

(c) any amount that was required by section 255 or 257 to be added or deducted in computing, at any time in a Canadian currency year of the taxpayer, the adjusted cost base to the taxpayer of a capital property that was acquired by the taxpayer in such a year;

(d) any amount that

i. is in respect of the taxpayer's undepreciated capital cost of depreciable property of a prescribed class, the taxpayer's eligible incorporeal capital amount in respect of a business of the taxpayer, the taxpayer's cumulative Canadian exploration expenses within the meaning of section 398, the taxpayer's cumulative Canadian development expenses within the meaning of section 411, the taxpayer's cumulative foreign resource expense, in relation to a country other than Canada, within the meaning of section 418.1.3, or the taxpayer's cumulative Canadian oil and gas property expense within the meaning of section 418.5 (each of which is in this paragraph referred to as a "pool amount"), and

ii. was added to or deducted in computing a pool amount of the taxpayer in respect of a Canadian currency year of the taxpayer;

(e) any amount that has been deducted or claimed as a reserve in computing the income of the taxpayer for the taxpayer's last Canadian currency year;

(f) any outlay or expense referred to in section 175.1 or 230.0.0.6 that was made or incurred by the taxpayer in respect of a Canadian currency year of the taxpayer, and any amount that was deducted in respect of the outlay or expense in computing the income of the taxpayer for such a year; and

(g) any other amount (other than an amount referred to in any of sections 21.4.20, 21.4.21 and 21.4.23) determined under the provisions of this Act for or in respect of a Canadian currency year of the taxpayer that is relevant in computing the Québec tax results of the taxpayer for the particular taxation year.

“21.4.23. In computing, in a functional currency year of a taxpayer, the amount for which a pre-transition debt of the taxpayer (other than a pre-transition debt denominated in the taxpayer's elected functional currency)

was issued and its principal amount at the beginning of the taxpayer's first functional currency year, those amounts are to be converted from the pre-transition debt currency to the taxpayer's elected functional currency using the relevant spot rate for the last day of the taxpayer's last Canadian currency year.

“21.4.24. A pre-transition debt of a taxpayer that is denominated in a currency other than the taxpayer's elected functional currency is deemed to have been issued immediately before the taxpayer's first functional currency year for the purpose of

(a) computing the amount of the taxpayer's income, gain or loss, for a functional currency year of the taxpayer (other than an amount that section 21.4.25 deems to arise), that is attributable to a fluctuation in the value of a currency; and

(b) applying subparagraph *l* of the first paragraph of section 485.3 in respect of a functional currency year of the taxpayer.

“21.4.25. If a taxpayer has, in a taxation year that is a functional currency year or a reversionary year of the taxpayer, made a particular payment on account of the principal amount of a pre-transition debt of the taxpayer, the following rules apply:

(a) if the taxpayer would have made a gain—or, if the pre-transition debt was not on account of capital, would have had income—in the second paragraph referred to as the “hypothetical gain or income”) attributable to a fluctuation in the value of a currency if the pre-transition debt had been settled by the taxpayer's having paid, immediately before the end of the taxpayer's last Canadian currency year, an amount equal to the principal amount (expressed in the currency in which the pre-transition debt is denominated, which currency is in this section referred to as the “debt currency”) at that time, the taxpayer is deemed to make a gain or to have income, as the case may be, for the taxation year equal to the amount determined by the formula

$A \times B/C$; and

(b) if the taxpayer would have sustained a loss—or, if the pre-transition debt was not on account of capital, would have had a loss—in this subparagraph referred to as the “hypothetical loss”) attributable to a fluctuation in the value of a currency if the pre-transition debt had been settled by the taxpayer's having paid, immediately before the end of the taxpayer's last Canadian currency year, an amount equal to the principal amount (expressed in the debt currency) at that time, the taxpayer is deemed to sustain or to have a loss in respect of the particular payment for the taxation year equal to the amount that would be determined by the formula in subparagraph *a* if the reference to “hypothetical gain or income” in subparagraph *i* of subparagraph *a* of the second paragraph were read as a reference to “hypothetical loss”.

In the formula in subparagraph *a* of the first paragraph,

(a) A is

i. if the taxation year is a functional currency year of the taxpayer, the amount of the hypothetical gain or income converted to the taxpayer's elected functional currency using the relevant spot rate for the last day of the taxpayer's last Canadian currency year, and

ii. if the taxation year is a reversionary year of the taxpayer, the amount determined under subparagraph i converted to Canadian currency using the relevant spot rate for the last day of the taxpayer's last functional currency year;

(b) B is the amount of the particular payment (expressed in the debt currency); and

(c) C is the principal amount of the pre-transition debt at the beginning of the taxpayer's first functional currency year (expressed in the debt currency).

“21.4.26. Despite sections 21.4.19 and 21.4.22, for the purposes of this Act and the Act respecting the Ministère du Revenu (chapter M-31) in respect of a functional currency year (in this section referred to as the “particular taxation year”) of a taxpayer, the following rules apply:

(a) for the purpose of computing the payments that the taxpayer is required to make in relation to the particular taxation year 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*,

i. each estimated amount described in subparagraph i of that subparagraph *a*, or in subparagraph 1 of subparagraph iii of that subparagraph *a*, that is payable by the taxpayer for the particular taxation year is to be determined by converting that amount, as determined in the taxpayer's elected functional currency, to Canadian currency using the relevant spot rate for the day on or before which the amount is required to be paid,

ii. the taxpayer's first basic provisional account referred to in subparagraph i of that subparagraph *a* for the particular taxation year is to be determined, if the particular taxation year is the taxpayer's first functional currency year, without reference to this chapter and, in any other case, as if the tax payable by the taxpayer for the taxpayer's functional currency year (in this paragraph referred to as the “first base year”) preceding the particular taxation year were equal to the total of

(1) the aggregate of the payments that the taxpayer 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*, as the case may be, determined in accordance with this subparagraph ii or with subparagraph i or iii, as the case may be, in respect of the first base year, and

(2) the remainder of the tax payable by the taxpayer under subparagraph *b* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *b*, as the case may be, determined in accordance with paragraph *b*, in respect of the first base year,

iii. the taxpayer's second basic provisional account described in subparagraph ii of that subparagraph *a* for the particular taxation year is to be determined, if the particular taxation year is the taxpayer's first functional currency year or the taxpayer's taxation year that follows the taxpayer's first functional currency year, without reference to this chapter and, in any other case, as if the tax payable by the taxpayer for the taxpayer's functional currency year (in this subparagraph referred to as the "second base year") preceding the first base year were equal to the total of

(1) the aggregate of the payments that the taxpayer 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*, as the case may be, determined in accordance with this subparagraph iii or with subparagraph i or ii, as the case may be, in respect of the second base year, and

(2) the remainder of the tax payable by the taxpayer under subparagraph *b* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *b*, as the case may be, determined in accordance with paragraph *b*, in respect of the second base year, and

iv. those payments must correspond to the payments based on a method described in that subparagraph *a* that is referred to in the fourth paragraph of section 1038 in respect of the taxpayer in relation to the particular taxation year;

(*b*) the remainder of the tax payable by the taxpayer for the particular taxation year under subparagraph *b* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *b*, is equal to the amount obtained by converting to Canadian currency, using the relevant spot rate for the taxpayer's balance-due day for the particular taxation year, the amount by which the tax payable by the taxpayer under this Part or under any of Parts IV, IV.1, VI and VI.1, as the case may be, for the particular taxation year, expressed in the taxpayer's elected functional currency, exceeds the aggregate of all amounts each of which is the amount obtained by converting the amount of a payment that the taxpayer is required to make in relation to that Part in respect of the particular taxation year, determined 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*, as the case may be, and with reference to any of subparagraphs i, ii and iii of subparagraph *a*, to the taxpayer's elected functional currency using the relevant spot rate for the day on or before which the payment is required to be made;

(c) for the purpose of computing an amount (other than tax) that is payable by the taxpayer for the particular taxation year under this Part or under any of Parts IV, IV.1, VI and VI.1, or under the Act respecting the Ministère du Revenu in relation to an amount that is payable under any of those Parts, the tax payable by the taxpayer for the particular taxation year under that Part is deemed to be equal to the total of

i. the aggregate of the payments that the taxpayer 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*, as the case may be, determined in accordance with any of subparagraphs i, ii and iii of subparagraph *a* in respect of the particular taxation year, and

ii. the remainder of the tax payable by the taxpayer under subparagraph *b* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *b*, as the case may be, determined in accordance with paragraph *b*, in respect of the particular taxation year;

(*d*) any amount of tax that is payable under this Act (otherwise than under this Part or under any of Parts IV, IV.1, VI and VI.1) by the taxpayer for the particular taxation year is, if applicable, to be determined by converting the amount, as determined in the taxpayer's elected functional currency, to Canadian currency using the relevant spot rate for the day on or before which the amount is required to be paid;

(*e*) in relation to any particular amount that is deemed under this Part to have been paid at a particular time on account of an amount payable by the taxpayer under this Act for the particular taxation year,

i. if, for the purpose of computing the payments that the taxpayer 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*, a particular provision of this Part establishes the portion of the particular amount that the taxpayer is deemed to have paid to the Minister on account of the aggregate of the taxpayer's tax payable for the particular taxation year under this Part and the taxpayer's tax payable for the particular taxation year under Parts IV, IV.1, VI and VI.1, on the date on or before which each of those payments is required to be made,

(1) the first excess amount referred to in the computation, provided for in that particular provision, of the portion of the particular amount in relation to a particular date is to be determined with reference to the particular amount as determined in the taxpayer's elected functional currency and by converting each portion of the particular amount, referred to in relation to an earlier date in the computation of that excess amount and as determined in Canadian currency, to the taxpayer's elected functional currency using the relevant spot rate for that earlier date, and is equal to the amount obtained by converting that excess amount so determined to Canadian currency using the relevant spot rate for the particular date, and

(2) the amount by which the particular amount, as determined in the taxpayer's elected functional currency, exceeds the aggregate of all amounts each of which is the amount obtained by converting the amount—determined, with reference to subparagraph 1, in Canadian currency under the particular provision in respect of the particular amount in relation to a particular date—to the taxpayer's elected functional currency using the relevant spot rate for the particular date, is to be converted to Canadian currency using the relevant spot rate for the day that includes the particular time, and

ii. if subparagraph i does not apply in respect of the particular amount, the particular amount, as determined in the taxpayer's elected functional currency, is to be converted to Canadian currency using the relevant spot rate for the day that includes the particular time;

(f) for the purpose of applying the second paragraph of section 1135.1 to the taxpayer in respect of the particular taxation year, the excess amount referred to in subparagraph i of subparagraph b of that second paragraph in relation to a particular date is to be determined with reference to the amount determined in accordance with the first paragraph of that section, as determined in the taxpayer's elected functional currency and by converting each portion of that amount, referred to in relation to an earlier date in the computation of that excess amount and as determined in Canadian currency, to the taxpayer's elected functional currency using the relevant spot rate for that earlier date, and is equal to the amount obtained by converting that excess amount so determined to Canadian currency using the relevant spot rate for the particular date;

(g) for the purposes of section 1.2.1 of the Act respecting the Ministère du Revenu, the amount of the taxpayer's paid-up capital for the particular taxation year, as determined in the taxpayer's elected functional currency and in the manner provided for in that section, is to be converted to Canadian currency using the relevant spot rate for the last day of the particular taxation year;

(h) for the purposes of section 59.2.2 of the Act respecting the Ministère du Revenu, the amount of an income referred to in the first paragraph of that section in relation to the particular taxation year, as determined in the taxpayer's elected functional currency, is to be converted to Canadian currency using the relevant spot rate for the taxpayer's balance-due day for the particular taxation year; and

(i) any amount payable by the taxpayer for the particular taxation year under this Act, or under the Act respecting the Ministère du Revenu in relation to such an amount, is to be paid in Canadian currency.

“21.4.27. For the purpose of applying this Act to a taxpayer's reversionary year, sections 21.4.22 and 21.4.23 are to be read as if

(a) “Canadian currency year” was replaced in the following provisions by “functional currency year”:

- i. the portion of section 21.4.22 before paragraph *a*,
- ii. subparagraph ii of paragraph *a* of section 21.4.22,
- iii. paragraphs *b* and *c* of section 21.4.22,
- iv. subparagraph ii of paragraph *d* of section 21.4.22,
- v. paragraphs *e* to *g* of section 21.4.22, and
- vi. section 21.4.23;

(b) “functional currency year” was replaced wherever it appears in the following provisions by “reversionary year”:

- i. the portion of section 21.4.22 before paragraph *a*, and
- ii. section 21.4.23;

(c) “pre-transition debt” was replaced wherever it appears in section 21.4.23 by “pre-reversion debt”;

(d) “the taxpayer’s elected functional currency” was replaced wherever it appears in the following provisions by “Canadian currency”:

- i. the portion of section 21.4.22 before paragraph *a*, and
- ii. section 21.4.23; and

(e) “Canadian currency” in the portion of section 21.4.22 before paragraph *a* was replaced by “the taxpayer’s elected functional currency”.

“21.4.28. A pre-reversion debt of a taxpayer that is denominated in a currency other than Canadian currency is deemed to have been issued immediately before the taxpayer’s first reversionary year for the purpose of

(a) computing the amount of the taxpayer’s income, gain or loss, for a reversionary year of the taxpayer (other than an amount that section 21.4.29 deems to arise), that is attributable to a fluctuation in the value of a currency; and

(b) applying subparagraph *l* of the first paragraph of section 485.3 in respect of a reversionary year of the taxpayer.

“21.4.29. If a taxpayer has, in a reversionary year of the taxpayer, made a particular payment on account of the principal amount of a pre-reversion debt of the taxpayer, the following rules apply:

(a) if the taxpayer would have made a gain—or, if the pre-reversion debt was not on account of capital, would have had income—in the second paragraph referred to as the “hypothetical gain or income”) attributable to a fluctuation in the value of a currency if the pre-reversion debt had been settled by the taxpayer’s having paid, immediately before the end of the taxpayer’s last functional currency year, an amount equal to the principal amount (expressed in the currency in which the pre-reversion debt is denominated, which currency is in this section referred to as the “debt currency”) at that time, the taxpayer is deemed to make a gain or to have income, as the case may be, for the reversionary year equal to the amount determined by the formula

$A \times B/C$; and

(b) if the taxpayer would have sustained a loss—or, if the pre-reversion debt was not on account of capital, would have had a loss—in this subparagraph referred to as the “hypothetical loss”) attributable to a fluctuation in the value of a currency if the pre-reversion debt had been settled by the taxpayer’s having paid, immediately before the end of the taxpayer’s last functional currency year, an amount equal to the principal amount (expressed in the debt currency) at that time, the taxpayer is deemed to sustain or to have a loss in respect of the particular payment for the reversionary year equal to the amount that would be determined by the formula in subparagraph *a* if the reference to “hypothetical gain or income” in subparagraph *a* of the second paragraph were read as a reference to “hypothetical loss”.

In the formula in subparagraph *a* of the first paragraph,

(a) *A* is the amount of the hypothetical gain or income converted to Canadian currency using the relevant spot rate for the last day of the taxpayer’s last functional currency year;

(b) *B* is the amount of the particular payment (expressed in the debt currency); and

(c) *C* is the principal amount of the pre-reversion debt at the beginning of the taxpayer’s first reversionary year (expressed in the debt currency).

“21.4.30. For the purpose of computing the amount that may be deducted, or that is deemed to have been paid to the Minister, by a taxpayer, in respect of a particular amount that arises in a subsequent taxation year, under any of sections 727 to 737, 772.12, 776.1.9, 1029.8.36.166.47 and 1029.8.36.171.2 in computing the taxpayer’s Québec tax results for a particular taxation year, the following rules apply:

(a) if the subsequent taxation year is a functional currency year of the taxpayer and the particular taxation year is a Canadian currency year of the taxpayer, the following amounts (expressed in the taxpayer’s elected

functional currency) are to be converted to Canadian currency using the relevant spot rate for the last day of the taxpayer's last Canadian currency year:

i. the particular amount, and

ii. any amount so deducted, or so deemed to have been paid to the Minister, in computing the taxpayer's Québec tax results for another functional currency year of the taxpayer;

(b) if the subsequent taxation year is a reversionary year of the taxpayer and the particular taxation year is a functional currency year of the taxpayer,

i. the following amounts (expressed in Canadian currency) are to be converted to the taxpayer's elected functional currency using the relevant spot rate for the last day of the taxpayer's last functional currency year:

(1) the particular amount, and

(2) any amount so deducted, or so deemed to have been paid to the Minister, in computing the taxpayer's Québec tax results for another reversionary year of the taxpayer, and

ii. any amount (expressed in Canadian currency) so deducted, or so deemed to have been paid to the Minister, in computing the taxpayer's Québec tax results for a Canadian currency year of the taxpayer is to be converted to the taxpayer's elected functional currency using the relevant spot rate for the last day of the taxpayer's last Canadian currency year;

(c) if the subsequent taxation year is a reversionary year of the taxpayer and the particular taxation year is a Canadian currency year of the taxpayer, the following amounts (expressed in the taxpayer's elected functional currency) are to be converted to Canadian currency using the relevant spot rate for the last day of the taxpayer's last Canadian currency year:

i. the amount that would be determined under subparagraph 1 of subparagraph i of paragraph b in respect of the particular amount if the particular taxation year were a functional currency year of the taxpayer, and

ii. any amount so deducted, or so deemed to have been paid to the Minister, in computing the taxpayer's Québec tax results for a functional currency year of the taxpayer; and

(d) in any other case, this section does not apply.

“21.4.31. If a winding-up described in section 556 begins at a particular time and the parent and the subsidiary referred to in that section would, in the absence of this section, have different tax reporting currencies at that time, the following rules apply for the purpose of computing the subsidiary's Québec tax results for its taxation years that end after the particular time:

(a) if the subsidiary's tax reporting currency is Canadian currency,

i. despite section 21.4.18, section 21.4.19 is deemed to apply to the subsidiary in respect of its taxation year that includes the particular time and each of its subsequent taxation years,

ii. the subsidiary is deemed to have as its elected functional currency the parent's tax reporting currency, and

iii. if the subsidiary's taxation year that includes the particular time would, in the absence of this section, be a reversionary year of the subsidiary, this chapter applies with the necessary modifications; and

(b) if neither the subsidiary's tax reporting currency nor the parent's tax reporting currency is Canadian currency,

i. the subsidiary's first reversionary year is deemed to end at the given time that is immediately after the time at which it began,

ii. a new taxation year of the subsidiary is deemed to begin immediately after the given time,

iii. despite section 21.4.18, section 21.4.19 is deemed to apply to the subsidiary in respect of its taxation year that includes the particular time and each of its subsequent taxation years, and

iv. the subsidiary is deemed to have as its elected functional currency the parent's tax reporting currency.

“21.4.32. If, in respect of an amalgamation within the meaning of section 544, a predecessor corporation has a tax reporting currency for its last taxation year that is different from that of the new corporation for its first taxation year, paragraphs *a* and *b* of section 21.4.31 apply, for the purpose of computing the predecessor corporation's Québec tax results for its last taxation year, as if the tax reporting currencies referred to in those paragraphs were the tax reporting currencies referred to in this section and as if

(a) “subsidiary” and “subsidiary's” were replaced wherever they appear in the following provisions by “predecessor corporation” and “predecessor corporation's”, respectively:

i. the portion of that paragraph *a* before subparagraph iii,

ii. that paragraph *b*;

(b) “the subsidiary's taxation year that includes the particular time” in subparagraph iii of that paragraph *a* was replaced by “the predecessor corporation's last taxation year”;

(c) “parent’s” was replaced in the following provisions by “new corporation’s”:

- i. subparagraph ii of that paragraph *a*,
- ii. the portion of that paragraph *b* before subparagraph i, and
- iii. subparagraph iv of that paragraph *b*; and

(d) “its taxation year that includes the particular time and each of its subsequent taxation years” was replaced in the following provisions by “its last taxation year”:

- i. subparagraph i of that paragraph *a*, and
- ii. subparagraph iii of that paragraph *b*.

“21.4.33. If, for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the Canadian tax results of a corporation, within the meaning of subsection 1 of section 261 of that Act, for one or more taxation years are to be computed, under subsection 18 of that section 261, using the particular currency referred to in that subsection 18, the Québec tax results of the corporation for that taxation year or for those taxation years are to be computed, subject to the second paragraph, using that particular currency.

The Québec tax results of a corporation for one or more taxation years are to be computed using a given currency if

(a) at any time (in this paragraph referred to as the “transfer time”) one or more properties are directly or indirectly transferred

i. by the corporation to another corporation (in this paragraph referred to as the “transferor” and the “transferee”, respectively), or

ii. by another corporation to the corporation (in this paragraph referred to as the “transferor” and the “transferee”, respectively);

(b) the transferor and the transferee are related at the transfer time or become related in the course of a series of transactions or events that includes the transfer;

(c) the transfer time

i. is, or would in the absence of sections 21.4.31 and 21.4.32 be, in a functional currency year of the transferor and the transferor and the transferee have, or would in the absence of those sections have, different tax reporting currencies at the transfer time, or

ii. is, or would in the absence of sections 21.4.31 and 21.4.32 be, in a reversionary year of the transferor and is not in a reversionary year of the transferee;

(d) it can reasonably be considered that one of the main purposes of the transfer or of any portion of a series of transactions or events that includes the transfer is to change, or to enable the changing of, the currency in which the Québec tax results in respect of the property, or property substituted for it, for a taxation year would otherwise be determined; and

(e) the Minister directs that those Québec tax results be computed in the given currency.

“21.4.34. For the purposes of the second paragraph of section 21.4.33, if two or more corporations (each of which is in this section referred to as a “predecessor corporation”) are amalgamated or otherwise merged at a particular time to form one corporate entity (in this section referred to as the “new corporation”), the following rules apply:

(a) the predecessor corporation is deemed to have transferred to the new corporation at the time (in this section referred to as the “merger transfer time”) that is immediately before the particular time each property that was held at the merger transfer time by the predecessor corporation and at the particular time by the new corporation;

(b) the new corporation is deemed to exist, and to be related to the predecessor corporation, at the merger transfer time; and

(c) the new corporation is deemed to have as its tax reporting currency at the merger transfer time its tax reporting currency at the particular time.

“21.4.35. The rule set out in section 21.4.36 applies for the purpose of computing a taxpayer’s income, gain or loss for a taxation year in respect of a transaction (in this section and section 21.4.36 referred to as a “specified transaction”) if

(a) the specified transaction was entered into, directly or indirectly, at any time by the taxpayer and a corporation (in this section referred to as the “related corporation”) to which the taxpayer was at that time related;

(b) the taxpayer and the related corporation had different tax reporting currencies during the period (in this section referred to as the “accrual period”) in which the income, gain or loss accrued; and

(c) it would, in the absence of this section and section 21.4.36, be reasonable to consider that a fluctuation during the accrual period in the value of the taxpayer’s tax reporting currency relative to the value of the related corporation’s tax reporting currency

i. increased the taxpayer’s loss in respect of the specified transaction,

ii. reduced the taxpayer's income or gain in respect of the specified transaction, or

iii. caused the taxpayer to have a loss, instead of income or a gain, in respect of the specified transaction.

“21.4.36. The rule to which section 21.4.35 refers is the rule according to which each fluctuation in value referred to in paragraph *c* of that section is, for the purpose of computing a taxpayer's income, gain or loss in respect of the specified transaction and despite any other provision of this Act, deemed not to have occurred.

“21.4.37. For the purposes of this section and sections 21.4.33 to 21.4.36, the following rules apply:

(a) if a property is directly or indirectly transferred to or by a partnership, the property is deemed to have been transferred to or by, as the case may be, each member of the partnership; and

(b) if a partnership is a party to a transaction, each member of the partnership is deemed to be that party to that transaction.”

(2) Subsection 1, except when it enacts the definition of “Québec tax results” in section 21.4.16 of the Act and sections 21.4.17 and 21.4.30 of the Act, applies to a taxation year that begins after 13 December 2007, except that, if a taxpayer has, before 28 June 2008, made an election under paragraph *b* of subsection 3 of section 261 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the following rules apply:

(1) if the taxpayer has made, in accordance with subparagraph *i* of paragraph *a* of subsection 2 of section 80 of the Budget Implementation Act, 2009 (Statutes of Canada, 2009, chapter 2), a further election provided for under that subparagraph *i*, the relevant spot rate for a particular day is deemed, for the purposes of sections 21.4.22 to 21.4.25 of the Taxation Act, to be the average of the rates that would, in the absence of this paragraph, be the relevant spot rates for each day in the 12-month period that ends on the particular day;

(2) sections 21.4.6 and 21.4.7 of the Taxation Act apply, with the necessary modifications, in respect of the further election referred to in paragraph 1; and

(3) sections 21.4.35 and 21.4.36 of the Taxation Act apply to a taxation year that begins after 27 June 2008.

(3) Subsection 1, when it enacts the definition of “Québec tax results” in section 21.4.16 of the Act and section 21.4.17 of the Act, applies for all taxation years.

(4) Subsection 1, when it enacts section 21.4.30 of the Act, has effect from 14 December 2007.

(5) In addition, for the purpose of applying section 21.4.7 of the Act because of the second paragraph of section 21.4.18 of the Act or because of paragraph 2 of subsection 2, a person is deemed to have complied with a requirement of section 21.4.6 of the Act if the person complies with it on or before 19 July 2010.

12. (1) Section 21.6 of the Act is amended

(1) by replacing “Aux fins” in the portion before paragraph *a* in the French text by “Pour l’application”;

(2) by replacing “Canadian stock exchange” in the portion of paragraph *d* before subparagraph *i* by “designated stock exchange located in Canada”.

(2) Paragraph 2 of subsection 1 has effect from 14 December 2007.

13. (1) Section 21.9.1 of the Act is amended by inserting “that was prescribed on that date” after “Canadian stock exchange” in subparagraphs *i* and *ii* of paragraph *b*.

(2) Subsection 1 has effect from 26 November 1999.

14. (1) Section 21.11.20 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” and “prescribed stock exchange” in paragraph *d* by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

15. (1) Section 21.19 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in subparagraph *c* of the first paragraph by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

16. (1) Section 21.28 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in paragraph *a* of the definition of “qualified security” by “stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

17. Section 39.5 of the Act is amended by replacing “une maison d’enseignement visée” in subparagraph *ii* of paragraph *a* in the French text by “un établissement d’enseignement visé”.

18. (1) Section 58.0.2 of the Act is amended by replacing paragraph *d* by the following paragraph:

“(d) where the security is a share, it is of a class of shares that, at the time the acquisition occurs, is listed on a designated stock exchange and, where rights under the agreement were acquired by the taxpayer as a result of one or more dispositions to which section 49.4 applied, none of the rights that were the subject of any of the dispositions included a right to acquire a share of the class of shares that, at the time the rights were disposed of, was not listed on

i. a stock exchange referred to in section 21.11.20R1 of the preceding regulation, within the meaning of section 2000R1 of the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1), if the disposition occurred before 26 November 1999,

ii. a Canadian stock exchange or a foreign stock exchange, if the disposition occurred after 25 November 1999 and before 14 December 2007, or

iii. a designated stock exchange, if the disposition occurred after 13 December 2007.”

(2) Subsection 1 has effect from 14 December 2007. However, when paragraph *d* of section 58.0.2 of the Act applies before 4 March 2009, it is to be read as if “of the preceding regulation, within the meaning of section 2000R1” in subparagraph i was struck out.

19. (1) Section 87 of the Act is amended by adding the following paragraph after paragraph z.5:

“(z.6) any amount required because of section 935.26.1 to be included in computing the taxpayer’s income for the year.”

(2) Subsection 1 applies from the taxation year 2009.

20. (1) Section 92.7 of the Act is amended by inserting the following subparagraph after subparagraph iv of paragraph *a*:

“iv.1. a tax-free savings account.”

(2) Subsection 1 applies from the taxation year 2009.

21. (1) Section 93.7 of the Act is amended

(1) by replacing “Aux fins” in the following provisions in the French text by “Pour l’application”:

— the portion before subparagraph *a* of the first paragraph;

— the second paragraph;

(2) by replacing “Canadian stock exchange or a foreign stock exchange” in subparagraph *f* of the first paragraph by “designated stock exchange”.

(2) Paragraph 2 of subsection 1 has effect from 14 December 2007.

22. (1) Section 159 of the Act is amended by replacing “Canadian stock exchange” in the following provisions by “designated stock exchange located in Canada”:

— subparagraphs *i* and *ii* of paragraph *e* of the definition of “Canadian newspaper” in the first paragraph;

— subparagraph *a* of the third paragraph.

(2) Subsection 1 has effect from 14 December 2007.

23. (1) Section 183 of the Act is replaced by the following section:

“**183.** Subject to section 175.2.7, borrowed money used by a taxpayer to repay money previously borrowed or to pay an amount payable for property referred to in paragraph *b* of section 160 or 161 and previously acquired (which previously borrowed money or amount payable in respect of previously acquired property is, in this section, referred to as the “previous indebtedness”) is deemed, for the purposes of this division and sections 160, 161, 175.2.2 and 175.2.3, to be used for the purposes for which the previous indebtedness was used or incurred, or was deemed, under this section, to have been used or incurred.”

(2) Subsection 1 applies in respect of interest paid or payable in relation to a period that begins after 27 January 2009.

24. (1) Section 231.2 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in subparagraph *i* of paragraph *a* by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

25. (1) Section 234 of the Act is amended

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

“(b) subject to section 234.1, an amount as a reserve that is equal to the least of

i. a reasonable amount as a reserve in respect of the portion of the proceeds of disposition of the property that is payable to the taxpayer after the end of the year and that can reasonably be regarded as a portion of the

amount by which the proceeds of disposition of the property exceed the aggregate of the amounts referred to in subparagraph *a* in respect of the property,

ii. an amount equal to the product obtained by multiplying $1/5$ of the amount by which the proceeds of disposition of the property exceed the aggregate of the amounts referred to in subparagraph *a* in respect of the property by the amount by which four exceeds the number of preceding taxation years of the taxpayer ending after the disposition of the property, and

iii. the amount allowed as a deduction for the year under subparagraph iii of paragraph *a* of subsection 1 of section 40 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in computing, for the purposes of that Act, the taxpayer's gain for the year from that disposition or, 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 subparagraph iii in respect of the disposition, the amount that the taxpayer specifies and that is not less than that maximum amount.”;

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

“In each subsequent year, the taxpayer shall regard as a gain the amount of the reserve established under subparagraph *b* of the first paragraph for the preceding year and claim an amount as a new reserve, without exceeding the amount of that gain, computed in accordance with that paragraph.”;

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

“Sections 21.4.6 and 21.4.7 apply, with the necessary modifications, in relation to a deduction claimed under subparagraph iii of paragraph *a* of subsection 1 of section 40 of the Income Tax Act.”

(2) Subsection 1 applies in respect of the computation of the amount deductible by a taxpayer as a reserve for a taxation year in computing the taxpayer's gain for the year from the disposition of a property, if

(1) the amount is claimed as a deduction after 18 December 2008 or, if it was claimed before 19 December 2008, is cancelled or otherwise modified to give effect to an application filed for that purpose by the taxpayer after 18 December 2008 and the amount that may be so deducted for any subsequent taxation year in respect of the disposition is computed after that date; or

(2) the amount that is allowed as a deduction for the year or a preceding taxation year in respect of the disposition, under subparagraph iii of paragraph *a* of subsection 1 of section 40 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), was claimed after 18 December 2008 or, if it was claimed before 19 December 2008, is cancelled or otherwise modified to give effect to an application filed for that purpose by the taxpayer after 18 December 2008.

(3) In addition, for the purposes of section 21.4.7 of the Act because of the third paragraph of section 234 of the Act, a person is deemed to have complied with a requirement of section 21.4.6 of the Act if the person complies with it on or before 19 July 2010.

26. (1) Section 234.1 of the Act is amended by replacing “claim” in the portion before paragraph *a* by “deduct”.

(2) Subsection 1 has effect from 19 December 2008.

27. (1) Section 235 of the Act is amended by replacing “claim” in the portion before paragraph *a* by “deduct”.

(2) Subsection 1 has effect from 19 December 2008.

28. (1) Section 247.2 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in the portion before paragraph *a* by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

29. (1) The Act is amended by inserting the following sections after section 262:

“**262.1.** The rule set out in section 262.2 applies for the purpose of computing at a particular time a corporation’s gain or loss (in this section and section 262.2 referred to as the “new gain” or “new loss”, as the case may be), in respect of the whole or any part (in this section and section 262.2 referred to as the “relevant part”) of a foreign currency debt of the corporation, arising—otherwise than because of the application of section 736.0.0.1—from a fluctuation in the value of the currency of the foreign currency debt, if before the particular time the corporation realized a capital gain or loss in respect of the foreign currency debt because of section 736.0.0.1.

“**262.2.** The rule to which section 262.1 refers is the rule according to which the new gain is the positive amount, or the new loss is the negative amount, as the case may be, determined by the formula

$$A + B - C.$$

In the formula in the first paragraph,

(*a*) *A* is

i. if the corporation would, but for any application of section 736.0.0.1, recognize a new gain, the amount of the new gain, determined without reference to this section, or

ii. if the corporation would, but for any application of section 736.0.0.1, recognize a new loss, the amount of the new loss, determined without reference to this section, expressed as a negative amount;

(b) B is the aggregate of all amounts each of which is that portion of the amount of a capital loss sustained by the corporation before the particular time, in respect of the foreign currency debt and because of section 736.0.0.1, that can reasonably be attributed to

i. the relevant part of the foreign currency debt at the particular time, or

ii. the forgiven amount (within the meaning of section 485) in respect of the foreign currency debt at the particular time; and

(c) C is the aggregate of all amounts each of which is that portion of the amount of a gain realized by the corporation before the particular time, in respect of the foreign currency debt and because of section 736.0.0.1, that can reasonably be attributed to

i. the relevant part of the foreign currency debt at the particular time, or

ii. the forgiven amount (within the meaning of section 485) in respect of the foreign currency debt at the particular time.”

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

30. (1) Section 279 of the Act is amended

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

“(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 as a reserve that, subject to section 279.1, is equal to the amount determined under the second paragraph or, if section 278.1 applies, the amount by which the amount as a reserve 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.”;

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

“The amount referred to in the portion of subparagraph *a* of the first paragraph before subparagraph *i* is equal, without exceeding the amount from which it must be subtracted, to the least of”;

(3) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(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 or, 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 subparagraph iii in respect of the disposition, the amount that the taxpayer specifies and that is not less than that maximum amount.”

(2) Subsection 1 applies in respect of the computation of the amount deductible by a taxpayer as a reserve for a taxation year in computing the taxpayer’s gain for the year from the disposition of a property, if

(1) the amount is claimed as a deduction after 18 December 2008 or, if it was claimed before 19 December 2008, is cancelled or otherwise modified to give effect to an application filed for that purpose by the taxpayer after 18 December 2008 and the amount that may be so deducted for any subsequent taxation year in respect of the disposition is computed after that date; or

(2) the amount that is allowed as a deduction for the year or a preceding taxation year in respect of the disposition, under subparagraph iii of paragraph *e* of subsection 1 of section 44 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), was claimed after 18 December 2008 or, if it was claimed before 19 December 2008, is cancelled or otherwise modified to give effect to an application filed for that purpose by the taxpayer after 18 December 2008.

31. (1) Section 279.1 of the Act is amended by replacing “claim as a deduction” by “deduct”.

(2) Subsection 1 has effect from 19 December 2008.

32. (1) Section 308.0.1 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in paragraphs *b* and *c* of the definition of “qualified person” in the first paragraph by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

33. (1) Section 308.3.6 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in the following provisions by “designated stock exchange”:

— the portion before paragraph *a*;

— paragraphs *c* and *d*.

(2) Subsection 1 has effect from 14 December 2007.

34. Section 310 of the Act is replaced by the following section:

“310. The amounts that a taxpayer is required to include in computing the taxpayer’s income under section 309 include those in respect of a registered retirement savings plan or a registered retirement income fund, to the extent provided for in Title IV of Book VII, those provided for in sections 935.4 to 935.6 and 935.15 to 935.17, those in respect of a registered retirement income fund, to the extent provided for in Title V.1 of Book VII, and those provided for in sections 965.20, 965.128, 968 and 968.1.”

35. (1) Section 311 of the Act is amended

(1) by replacing “he receives as” in the portion before paragraph *a* by “received under or as”;

(2) by inserting the following paragraph after paragraph *e.5*:

“(e.6) the Wage Earner Protection Program Act (Statutes of Canada, 2005, chapter 47) in respect of wages within the meaning of that Act;”;

(3) by striking out paragraph *k*.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2008.

36. (1) Section 312 of the Act is amended by adding the following subparagraph after subparagraph ii of paragraph *c*:

“i.1. an amount received out of or under an annuity contract issued or effected as a tax-free savings account,”.

(2) Subsection 1 applies from the taxation year 2009.

37. (1) Section 336 of the Act is amended by replacing “e.5” in paragraph *d* by “e.6”.

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

38. Section 339.5 of the Act is amended

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

“339.5. A taxpayer may deduct in computing the taxpayer’s income for a taxation year an amount equal to the aggregate of the following amounts:”;

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

“(a) if the taxation year ends before 1 January 1991, the aggregate of all amounts each of which is that portion of an amount paid to the taxpayer before 1 January 1991 and included in computing the taxpayer’s income for

the year or a preceding taxation year by reason of section 310, to the extent that that section refers to Title IV of Book VII, paragraph *k* of section 311 or section 317, that may reasonably be considered as a refund of additional voluntary contributions made by the taxpayer before 9 October 1986 to a registered pension plan for the taxpayer's benefit in respect of services rendered by the taxpayer before the year in which the contributions were made, to the extent that the contributions were not deducted in computing the taxpayer's income for any taxation year; and”;

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

“ii. the aggregate of all amounts each of which is an amount included after 31 December 1986 in computing the taxpayer's income for the year by reason of section 310, to the extent that that section refers to Title IV or V.1 of Book VII, paragraph *c.2* of section 312 or section 317, and”.

39. (1) Section 348 of the Act is amended by replacing subparagraph i of paragraph *c* by the following subparagraph:

“i. where the eligible relocation occurs to enable the individual to carry on a business or to be employed at a new work location, the aggregate of the individual's income for the year from the individual's employment at the new work location or from carrying on the business at the new work location and the amount included in computing the individual's income for the year under paragraph *e.6* of section 311 in respect of the individual's employment at the new work location, and”.

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

40. (1) Section 358.0.1 of the Act is amended by replacing “*e.5*” in subparagraph iii of subparagraph *b* of the first paragraph by “*e.6*”.

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

41. (1) Section 358.0.3 of the Act is amended by replacing “paragraph *e.2*” in subparagraph *c* of the first paragraph by “paragraph *e.2* or *e.6*”.

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

42. (1) Section 363 of the Act is amended by replacing subparagraphs *h* and *i* of the first paragraph by the following subparagraphs:

“(*h*) the generation of energy using property described in Class 43.1 or 43.2 in Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1); and

“(i) the development of projects for which it is reasonable to expect that at least 50% of the capital cost of the depreciable property to be used in each project is the capital cost of property described in Class 43.1 or 43.2 in Schedule B to the Regulation respecting the Taxation Act or in both of those classes.”

(2) Subsection 1 has effect from 23 February 2005.

43. Section 451 of the Act is amended by replacing “239 to 241” in the portion of the first paragraph before subparagraph *a* by “240, 241”.

44. (1) Section 452 of the Act is amended by replacing “claim as a deduction” by “deduct”.

(2) Subsection 1 has effect from 19 December 2008.

45. (1) Section 453 of the Act is amended by replacing “claim as a deduction” in subparagraph *c* of the first paragraph by “deduct”.

(2) Subsection 1 has effect from 19 December 2008.

46. (1) Section 484.9 of the Act is amended by replacing “claimed as a deduction” wherever it appears in paragraph *a* by “deducted”.

(2) Subsection 1 has effect from 19 December 2008.

47. (1) Section 485 of the Act is amended by replacing “Canadian stock exchange” in paragraph *b* of the definition of “excluded security” by “designated stock exchange located in Canada”.

(2) Subsection 1 has effect from 14 December 2007.

48. (1) Section 550.6 of the Act is amended

(1) by replacing “Aux fins” in the French text by “Pour l’application”;

(2) by replacing “Canadian stock exchange” by “designated stock exchange”.

(2) Paragraph 2 of subsection 1 has effect from 14 December 2007. In addition, when section 550.6 of the Act applies

(1) after 25 November 1999 and before 14 December 2007, it is to be read as if “or a foreign stock exchange” was inserted after “Canadian stock exchange”; and

(2) after 31 December 1991 and before 26 November 1999, it is to be read as if “prescribed stock exchange” was replaced by “stock exchange referred to in section 21.11.20R1 of the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1)”.

49. (1) Section 550.8 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in the following provisions by “designated stock exchange”:

— the portion before paragraph *a*;

— paragraph *e*.

(2) Subsection 1 has effect from 14 December 2007.

50. (1) Section 555.2.2 of the Act is amended by replacing the first occurrence of “a Canadian stock exchange” by “a designated stock exchange” and the second occurrence of “a Canadian stock exchange” by “such a stock exchange”.

(2) Subsection 1 has effect from 14 December 2007. In addition, when section 555.2.2 of the Act applies

(1) after 25 November 1999 and before 14 December 2007, it is to be read as if “or a foreign stock exchange” was inserted after “Canadian stock exchange” wherever it appears; and

(2) after 31 December 1991 and before 26 November 1999, it is to be read as if “prescribed stock exchange referred to therein” was replaced by “stock exchange referred to in section 21.11.20R1 of the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1)”.

51. (1) Section 578.2 of the Act is amended by replacing “foreign stock exchange” in the following provisions by “designated stock exchange”:

— subparagraph *b* of the first paragraph;

— subparagraph *i* of subparagraph *b* of the second paragraph.

(2) Subsection 1 has effect from 14 December 2007.

52. (1) Section 597.2 of the Act is amended by replacing paragraph *g* by the following paragraph:

“(g) foreign currency; and”.

(2) Subsection 1 applies to a taxation year that begins after 13 December 2007.

53. (1) Section 649 of the Act is amended

(1) by replacing “Aux fins” in the portion before paragraph *a* in the French text by “Pour l’application”;

(2) by replacing “Canadian stock exchange” in subparagraph v.1 of paragraph *b* by “designated stock exchange located in Canada”.

(2) Paragraph 2 of subsection 1 has effect from 14 December 2007.

54. (1) Section 716.0.2 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

55. (1) The heading of Title VI.3.0.1 of Book IV of Part I of the Act is replaced by the following heading:

“STOCK SAVINGS PLANS II”.

(2) Subsection 1 has effect from 20 March 2009.

56. (1) The Act is amended by inserting the following sections after section 736:

“736.0.0.1. For the purposes of section 736, if at a particular time a corporation owes a foreign currency debt in respect of which the corporation would have had, if the foreign currency debt had been repaid at that time, a capital loss or gain, the corporation is deemed to own at the time (in this section referred to as the “measurement time”) that is immediately before the particular time a property

(a) the adjusted cost base of which at the measurement time is equal to the amount determined by the formula

$A + B - C$; and

(b) the fair market value of which is equal to the amount that would be the amount of principal owed by the corporation under the foreign currency debt at the measurement time if that amount were calculated using the exchange rate applicable at the time of the original borrowing.

In the formula in subparagraph *a* of the first paragraph,

(a) *A* is the amount of principal owed by the corporation under the foreign currency debt at the measurement time, calculated using the exchange rate applicable at that time;

(b) *B* is the portion of any gain, previously recognized in respect of the foreign currency debt because of this Title, that is reasonably attributable to the amount determined under subparagraph *a*; and

(c) *C* is the portion of any capital loss, previously recognized in respect of the foreign currency debt because of this Title, that is reasonably attributable to the amount determined under subparagraph *a*.

“736.0.0.2. In this Title,

“exchange rate” at a particular time in respect of a foreign currency means the rate of exchange between that currency and Canadian currency quoted by the Bank of Canada at noon on the day that includes the particular time or, if that day is not a working day, on the day that immediately precedes that day, or a rate of exchange acceptable to the Minister;

“foreign currency debt” means a debt obligation denominated in a foreign currency.”

(2) Subsection 1 applies in respect of an acquisition of control of a corporation that occurs

(1) after 7 March 2008, other than an acquisition of control that occurs before 1 January 2009 in accordance with a written agreement entered into before 8 March 2008; or

(2) after 31 December 2005, if the corporation made a valid election in accordance with paragraph *b* of subsection 3 of section 30 of the Budget Implementation Act, 2009 (Statutes of Canada, 2009, chapter 2) in respect of the acquisition of control.

(3) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies, with the necessary modifications, in relation to an election referred to in paragraph 2 of subsection 2. In addition,

(1) if, because of the presumption provided for in subsection 4 of section 30 of the Budget Implementation Act, 2009, a designation made after 19 December 2006 is considered to have been made before 20 December 2006, the date on which that designation was made, which date must be considered for the purposes of sections 21.4.6 and 736 of the Taxation Act, is, despite that presumption, the date on which it was actually made; and

(2) for the purposes of section 21.4.7 of the Act in respect of the election referred to in paragraph 2 of subsection 2, a person is deemed to have complied with a requirement of section 21.4.6 of the Act if the person complies with it on or before 19 July 2010.

57. Section 737.25 of the Act is amended by replacing “d’une maison” in the second paragraph in the French text by “d’un établissement”.

58. (1) Section 740.3 of the Act is amended by replacing “Canadian stock exchange” in paragraph *b* by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007. In addition, when paragraph *b* of section 740.3 of the Act applies

(1) after 25 November 1999 and before 14 December 2007, it is to be read as if “or a foreign stock exchange” was inserted after “Canadian stock exchange”; and

(2) after 31 December 1991 and before 26 November 1999, it is to be read as if “prescribed stock exchange” was replaced by “stock exchange referred to in section 21.11.20R1 of the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1)”.

59. (1) Section 752.0.10.1 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in paragraphs *a*, *b* and *c* of the definition of “non-qualifying security” in the first paragraph by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

60. (1) Section 752.0.10.10.4 of the Act is amended by replacing the portion before paragraph *a* 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 or a registered retirement income fund, or that was, immediately before the individual’s death, a tax-free savings account, if”.

(2) Subsection 1 applies from the taxation year 2009.

61. Section 752.0.18.10 of the Act is amended, in paragraph *a* in the French text,

(1) by replacing “l’une des maisons d’enseignement suivantes” in the portion before subparagraph *i* by “l’un des établissements d’enseignement suivants”;

(2) by replacing “une maison” in subparagraph *i* by “un établissement”;

(3) by replacing “une maison d’enseignement au Canada reconnue” in subparagraph *ii* by “un établissement d’enseignement au Canada reconnu”;

(4) by replacing “une maison” and “cette maison” in subparagraph *iii* by “un établissement” and “cet établissement”, respectively.

62. Section 752.0.18.10.1 of the Act is amended, in the French text,

(1) by replacing “une maison d’enseignement visée” in the portion before paragraph *a* by “un établissement d’enseignement visé”;

(2) by replacing “une maison” in subparagraph *iii* of paragraph *a* by “un établissement”;

(3) by replacing “la maison” in the following provisions by “l'établissement”:

- the portion of subparagraph v of paragraph *a* before subparagraph 1;
- subparagraph 2 of subparagraph v of paragraph *a*;
- paragraph *b*.

63. Section 752.0.18.12 of the Act is amended, in the French text,

(1) by replacing “une maison d'enseignement visée” in the portions of each of paragraphs *b* and *c* before their respective subparagraphs *i* by “un établissement d'enseignement visé”;

(2) by replacing “cette maison” in subparagraph *ii* of paragraph *c* by “cet établissement”.

64. (1) Section 766.5 of the Act is amended

(1) by replacing “une maison d'enseignement prescrite” in paragraph *b* of the definition of “montant exclu” in the French text by “un établissement d'enseignement prescrit”;

(2) by replacing “Canadian stock exchange or a foreign stock exchange” in the following provisions of the definition of “split income” by “designated stock exchange”:

- paragraph *a*;
- the portion of subparagraph *ii* of paragraph *c* before subparagraph 1.

(2) Paragraph 2 of subsection 1 has effect from 14 December 2007.

65. (1) Section 771 of the Act is amended, in subsection 1,

(1) by replacing “5.75%” in paragraph *a* by “11.9%”;

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

“(j.1) 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 corporation dedicated to the commercialization of intellectual property, 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 771.8.5.1, and

ii. if the corporation was a Canadian-controlled private corporation throughout the year, the amount obtained by applying the percentage determined in its respect for the year under section 771.0.2.4 to the amount that would be determined in its respect for the year under section 771.2.1.2 if the excess amount determined under paragraphs *a* and *b* of that section were reduced by the amount determined in its respect for the year under section 771.8.5.1;”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 22 June 2009. However, when paragraph *a* of subsection 1 of section 771 of the Act applies to such a taxation year that includes 22 June 2009, it is to be read as if the percentage of 11.9% was replaced by the total of the following percentages:

(1) the proportion of 5.75% that the number of days in the taxation year that precede 23 June 2009 is of the number of days in the taxation year; and

(2) the proportion of 11.9% that the number of days in the taxation year that follow 22 June 2009 is of the number of days in the taxation year.

(3) In addition, in applying 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 is required to make under subparagraph *a* of the first paragraph of that section, for a taxation year that ends after 22 June 2009 and that includes that date, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the corporation’s estimated tax or tax payable for that taxation year

(1) must, in respect of a payment that the corporation is required to make before 23 June 2009, be determined without reference to this section; and

(2) is, in respect of a payment that the corporation is required to make after 22 June 2009, deemed to be equal to the total of the estimated tax or tax payable computed without reference to this section and the product obtained by multiplying the amount by which the estimated tax or tax payable computed without reference to this subsection exceeds the estimated tax or tax payable computed without reference to this section, by the proportion that 12 is of the number of payments that the corporation is required to make after 22 June 2009 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act.

(4) Paragraph 2 of subsection 1 has effect from 20 March 2009.

66. (1) Section 771.0.2.2 of the Act is amended by replacing “and 771.8.5” in the portion of the first paragraph before the formula by “, 771.8.5 and 771.8.5.1”.

(2) Subsection 1 has effect from 20 March 2009.

67. (1) Section 771.1 of the Act is amended, in the first paragraph,

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

““eligible commercialization business” of a corporation, at any time, means an eligible business in respect of which the corporation holds a qualification certificate that was issued by the Minister of Economic Development, Innovation and Export Trade and that is valid at that time;”;

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

““eligible institute” means an eligible public research centre or an eligible university entity, within the meaning of paragraphs *a.1* and *f* of section 1029.8.1;”;

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

““exemption period” of a corporation means the period beginning at the time of its incorporation and ending

(*a*) on the last day of the ten-year period beginning at that time; or

(*b*) if it is earlier than the day referred to in paragraph *a*, on the last day of the taxation year that precedes the taxation year in which the corporation ceases to be a corporation dedicated to the commercialization of intellectual property;”;

(4) by replacing “\$400,000” and “\$1,096” in subparagraph ii of paragraph *a* of the definition of “specified partnership income” by “\$500,000” and “\$1,370”, respectively;

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

““corporation dedicated to the commercialization of intellectual property” has the meaning assigned by sections 771.14 and 771.15;”.

(2) Paragraphs 1 to 3 and 5 of subsection 1 have effect from 20 March 2009.

(3) Paragraph 4 of subsection 1 applies to a fiscal period of a partnership that ends after 19 March 2009.

68. (1) Section 771.2.1.3 of the Act is amended by replacing “\$400,000” in the first paragraph by “\$500,000”.

(2) Subsection 1 applies to a taxation year that ends after 19 March 2009. However, when section 771.2.1.3 of the Act applies to such a taxation year that includes that date, it is to be read as if the amount of \$500,000 in the first paragraph was replaced by the aggregate of

(1) the proportion of \$400,000 that the number of days in the taxation year that precede 20 March 2009 is of the number of days in that taxation year; and

(2) the proportion of \$500,000 that the number of days in the taxation year that follow 19 March 2009 is of the number of days in that taxation year.

69. (1) Sections 771.2.1.4 and 771.2.1.5 of the Act are replaced by the following sections:

“771.2.1.4. Despite the first paragraph of section 771.2.1.3, if a Canadian-controlled private corporation is associated with one or more other Canadian-controlled private corporations and all of those corporations have filed with the Minister in prescribed form an agreement whereby, for the purposes of this Title, they allocate a percentage to one or more of them for the year, the business limit for the year of each of the corporations is equal to the product obtained by multiplying \$500,000 by the percentage so allocated to it, if the percentage or the aggregate of the percentages so allocated, as the case may be, does not exceed 100%, and to zero, in any other case.

“771.2.1.5. If any of the Canadian-controlled private corporations referred to in section 771.2.1.4 fails to file with the Minister an agreement referred to in that section within 30 days after notice in writing by the Minister has been forwarded to any of them that such an agreement is required for the purposes of any assessment of tax under this Part, the Minister shall, for the purposes of this Title, allocate an amount to one or more of them for the taxation year, which amount or the aggregate of which amounts, as the case may be, is to be equal, despite the first paragraph of section 771.2.1.3, to the lesser of the amounts that would be the business limit for the year of each of the corporations if none of them was associated with another corporation in the year and if no reference were made to sections 771.2.1.7 and 771.2.1.8.”

(2) Subsection 1 applies to a taxation year that ends after 31 December 2008. However, when section 771.2.1.4 of the Act applies to such a taxation year of a corporation

(1) that ends before 20 March 2009, it is to be read as if the amount of \$500,000 was replaced by an amount of \$400,000; or

(2) that ends after 19 March 2009 and that includes that date, it is to be read as if the amount of \$500,000 was replaced by the aggregate of

(a) the proportion of \$400,000 that the number of days in the taxation year that precede 20 March 2009 is of the number of days in that taxation year; and

(b) the proportion of \$500,000 that the number of days in the taxation year that follow 19 March 2009 is of the number of days in that taxation year.

70. (1) Section 771.2.1.6 of the Act is amended by replacing the first paragraph by the following paragraph:

“**771.2.1.6.** If any of the Canadian-controlled private corporations that are associated with each other in a taxation year has, in that year, an establishment in a province other than Québec and a percentage or an amount is allocated, in accordance with subsection 3 or 4 of section 125 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), to one or more of those corporations for the year,

(a) the percentage allocated to each of the corporations for the year in accordance with section 771.2.1.4 is to be equal to the percentage that was allocated to it in accordance with that subsection 3 for the year; and

(b) the amount allocated to each of the corporations for the year in accordance with section 771.2.1.5 is to be equal to the amount obtained by multiplying the lesser of the amounts that would be the business limit for the year of each of the corporations if none of them was associated with another corporation in the year and if no reference were made to sections 771.2.1.7 and 771.2.1.8, by the proportion that the amount allocated for the year to the corporation in accordance with subsection 4 of section 125 of the Income Tax Act is of the aggregate of the amounts allocated for the year, in accordance with that subsection 4, to each of the corporations.”

(2) Subsection 1 applies to a taxation year that ends after 31 December 2008.

71. (1) Section 771.2.1.7 of the Act is amended

(1) by replacing “paragraph *b*” in the portion of paragraph *a* before subparagraph i by “subparagraph *b*”;

(2) by adding the following paragraph:

“However, if subparagraph *a* of the first paragraph applies to a particular taxation year 2009 or 2010 of a corporation that ends after 19 March 2009, subparagraph i of that subparagraph *a* is to be read as follows:

“i. the amount that would be its business limit for the first taxation year ending in the calendar year, determined in accordance with section 771.2.1.4 or 771.2.1.5, if the reference to the amount in dollars that is provided for in section 771.2.1.4, as it applies in respect of that first taxation year, were replaced by a reference to the amount in dollars that is provided for in that section, as it applies in respect of the particular taxation year ending in the calendar year, and”.”

(2) Subsection 1 has effect from 20 March 2009.

72. (1) The Act is amended by inserting the following section after section 771.8.5:

“771.8.5.1. The amount that must be determined, for the purposes of paragraph *j.1* of subsection 1 of section 771, in respect of a corporation for a taxation year under this section is the amount determined by the formula

$A \times B.$

In the formula in the first paragraph,

(a) A is

i. if the corporation’s taxation year includes the last day of its exemption period, the proportion that the number of days in the year that are included in the corporation’s exemption period is of the number of days in the year, and

ii. in any other case, 1; and

(b) B is the lesser of

i. the amount by which the corporation’s income for the year from an eligible business that is an eligible commercialization business exceeds its loss for the year from such a business, and

ii. the amount by which the corporation’s taxable income for the year exceeds the aggregate of the amount determined in respect of the corporation for the year under section 771.0.2.2 and the portion of that income that is not subject to tax under this Part because of an Act of Québec.”

(2) Subsection 1 has effect from 20 March 2009.

73. (1) The Act is amended by inserting the following sections after section 771.13:

“771.14. Subject to section 771.15, a corporation is a corporation dedicated to the commercialization of intellectual property for a taxation year if

(a) it was incorporated in Canada after 19 March 2009 and before 1 April 2014;

(b) it began to carry on an eligible commercialization business within 12 months after its incorporation;

(c) for the year and for each preceding taxation year, all or substantially all of its income is derived from an eligible business that is an eligible commercialization business;

(d) in the year and in each preceding taxation year, all or substantially all of the amounts received or to be received by the corporation on the disposition of capital property is derived from the disposition of capital property in the ordinary course of carrying on an eligible commercialization business;

(e) in the year and in each preceding taxation year, it did not carry on all or part of a business previously carried on by a person or partnership, unless the person or partnership did not carry on the business during more than 90 days;

(f) in the year and in each preceding taxation year, it did not dispose of all or substantially all of the property it used in carrying on an eligible commercialization business;

(g) it is not a corporation resulting from an amalgamation or a merger of several corporations;

(h) the year is comprised in whole or in part in the corporation's exemption period; and

(i) it encloses a copy of the certificate referred to in the definition of "eligible commercialization business" in the first paragraph of section 771.1 and the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000 for the year.

“771.15. A corporation is not a corporation dedicated to the commercialization of intellectual property for a taxation year if

(a) the corporation would be exempt from tax for the year under section 985 but for section 192;

(b) the corporation's taxable income is greater than zero for the year and the corporation did not deduct the maximum amount in respect of any reserve, allowance or other amount in computing its income or taxable income for the year;

(c) the corporation's taxable income is greater than zero for a preceding taxation year and the corporation did not deduct the maximum amount in respect of any reserve, allowance or other amount in computing its income or taxable income for that preceding year; or

(d) the corporation, at any time in the period extending from the day of its incorporation to the end of the year, was a beneficiary of a trust, other than a mutual fund trust, or carried on

i. a personal services business, or

ii. an eligible business as a member of a partnership or as a co-participant in a joint venture with another person or partnership, unless each other co-participant in the joint venture or each other member of the partnership, as the case may be, was an eligible institute.”

(2) Subsection 1 has effect from 20 March 2009.

74. (1) Section 772.2 of the Act is amended by replacing “and subparagraphs i and iii of paragraph *j* of that subsection 1” in the definition of “tax otherwise payable” by “, subparagraphs i and iii of paragraph *j* of that subsection 1 and subparagraphs i and ii of paragraph *j.1* of that subsection 1”.

(2) Subsection 1 has effect from 20 March 2009.

75. (1) The Act is amended by inserting the following section after section 776.1.1:

“**776.1.1.1.** If an amount is paid for the purchase, in a period specified in the second paragraph, of a share referred to in paragraph *b* of section 776.1.1, that section is to be read in respect of that share as if the percentage of 15% in that section were replaced by a percentage of 25%.

The period to which the first paragraph refers begins on 1 June 2009 and ends on the last day of the taxation year of the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2) in which the paid-up capital in respect of the shares of its capital stock first reaches 1.25 billion dollars.”

(2) Subsection 1 has effect from 1 June 2009.

76. (1) Section 776.1.3 of the Act is replaced by the following section:

“**776.1.3.** The amount deductible by an individual for a taxation year under sections 776.1.1 and 776.1.2 must not exceed

(a) if the amount solely relates to shares (in this section referred to as “particular shares”) referred to in paragraph *b* of section 776.1.1 and purchased in the period specified in the second paragraph of section 776.1.1.1, \$1,250;

(b) if the amount relates only to shares other than particular shares, \$750;
and

(c) if the amount relates to any combination of particular shares and of shares other than particular shares, the total of

i. the amount determined by the formula

$$15\% \times (\$5,000 - A), \text{ and}$$

ii. the amount determined by the formula

$$25\% \times (\$5,000 - B).$$

In the formulas in subparagraph *c* of the first paragraph,

(*a*) *A* is 400% of the aggregate of all amounts each of which is the amount deducted by the individual for the year under section 776.1.1 or 776.1.2 in respect of a particular share; and

(*b*) *B* is 100/15 of the aggregate of all amounts each of which is the amount deducted by the individual for the year under section 776.1.1 or 776.1.2 in respect of a share other than a particular share.

The total of the amounts determined in accordance with subparagraphs *a* and *b* of the second paragraph in respect of an individual for a taxation year must not exceed \$5,000.”

(2) Subsection 1 has effect from 1 June 2009.

77. (1) Section 801 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

78. Section 805 of the Act is amended, in the first paragraph,

(1) by replacing “property which was” in the portion before subparagraph *a* by “the following property:”;

(2) by replacing “une maison” in subparagraph *a* in the French text by “un établissement”;

(3) by striking out “et” at the end of subparagraph *c* in the French text;

(4) by striking out “être” in subparagraph *d* in the French text.

79. (1) Section 833.2 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in the portion before paragraph *a* by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

80. (1) Section 851.22.38 of the Act is amended by replacing “claimed as a deduction” wherever it appears in subparagraph 3 of subparagraph iv of subparagraph *b* of the second paragraph by “deducted”.

(2) Subsection 1 has effect from 19 December 2008.

81. (1) The Act is amended by inserting the following section before section 851.34:

“851.33.1. In this Title,

“amateur athlete” at any time means an individual, other than a trust, who is, at that time,

(a) a member of a registered Canadian amateur athletic association;

(b) eligible to compete, in an international sporting event sanctioned by an international sports federation, as a Canadian national team member; and

(c) not a professional athlete;

“professional athlete” means an individual who receives income that is compensation for, or is otherwise attributable to, the individual’s activities as a player or athlete in a professional sport;

“qualifying performance income” of an individual means income that

(a) is received by the individual in a taxation year in which the individual was, at any time, an amateur athlete and was not, at any time, a professional athlete;

(b) may reasonably be considered to be in connection with the individual’s participation as an amateur athlete in one or more international sporting events referred to in paragraph *b* of the definition of “amateur athlete”; and

(c) is endorsement income, prize money, or income from public appearances or speeches;

“third party” in respect of an arrangement described in subparagraph *b* of the first paragraph of section 851.34 means a person who deals at arm’s length with the amateur athlete in respect of the arrangement.”

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

82. (1) Section 851.34 of the Act is replaced by the following section:

“851.34. The rules set out in the second paragraph apply if, at any time,

(a) a national sport organization that is a registered Canadian amateur athletic association receives an amount for the benefit of an individual under an arrangement made under rules of an international sport federation that require amounts to be held, controlled and administered by the organization in order to preserve the eligibility of the individual to compete in a sporting event sanctioned by the federation; or

(b) an individual enters into an arrangement that

i. is an account with an issuer described in paragraph *b* of the definition of “qualifying arrangement” in subsection 1 of section 146.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), or that would be so described if that definition applied at that time,

ii. provides that no amount may be deposited, credited or added to the account, other than an amount that is qualifying performance income of the individual or that is interest or other income in respect of the property deposited, credited or added to the account,

iii. provides that a third party must authorize all payments from the account, and

iv. is not a registered retirement savings plan or a tax-free savings account.

The rules to which the first paragraph refers, in respect of an arrangement, are the following:

(a) an *inter vivos* trust (in this Title referred to as the “amateur athlete trust”) is deemed to be created on the day on which the first amount under the arrangement is received by the national sport organization or by the issuer, as the case may be, and to exist continuously afterwards until section 851.36 or 851.37 applies in respect of the trust;

(b) the property held under the arrangement is deemed to be the property of the amateur athlete trust and not property of any other person;

(c) if, at any time, the national sport organization or the issuer, as the case may be, receives an amount under the arrangement and the amount would, in the absence of this paragraph, be included in computing the income of the individual in respect of the arrangement for the individual’s taxation year that includes that time, the amount is deemed to be income of the amateur athlete trust for the taxation year and not to be income of the individual;

(d) if, at any time, the national sport organization or the issuer, as the case may be, pays or transfers an amount under the arrangement to or for the benefit of the individual, the amount is deemed to be an amount distributed at that time to the individual by the amateur athlete trust;

(e) the individual is deemed to be the beneficiary under the amateur athlete trust;

(f) the national sport organization or the third party, as the case may be, in respect of the arrangement is deemed to be the trustee of the amateur athlete trust; and

(g) no tax is payable under this Part by the amateur athlete trust on its taxable income for any taxation year.”

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

(1) if the individual, in respect of an amateur athlete trust, has made a valid election under subsection 2 of section 50 of the Budget Implementation Act, 2009 (Statutes of Canada, 2009, chapter 2), subparagraph *c* of the second paragraph of section 851.34 of the Taxation Act is to be read as follows:

“(c) if, at any time before 3 March 2009, the national sport organization or the issuer, as the case may be, receives an amount under the arrangement and the amount would, in the absence of this paragraph, be included in computing the income of the individual in respect of the arrangement for the individual’s taxation year 2008, the amount is deemed to be income of the amateur athlete trust for the taxation year 2009 and not to be income of the individual;” and

(2) when subparagraph *d* of the second paragraph of section 851.34 of the Act applies before 15 May 2009, it is to be read as if “distributed” was replaced by “allocated”.

83. Section 890.6.1 of the Act is amended by replacing “of regulations made” in subparagraph *a* of the first paragraph by “of the Income Tax Regulations made”.

84. Section 890.15 of the Act is amended by replacing “une maison d’enseignement prescrite” and “d’une telle maison” in paragraph *d* of the definition of “fiducie” in the French text by “un établissement d’enseignement prescrit” and “d’un tel établissement”, respectively.

85. Section 890.16.1 of the Act is amended by replacing “d’une maison d’enseignement visée” in the French text by “d’un établissement d’enseignement visé”.

86. Section 895 of the Act is amended by replacing “une maison d’enseignement postsecondaire prescrite” in the following provisions in the French text by “un établissement d’enseignement postsecondaire prescrit”:

— paragraph *f*;

— subparagraphs 1 and 2 of subparagraph *ii* of paragraph *f*.1.

87. Section 895.0.1 of the Act is amended by replacing “une maison d’enseignement postsecondaire prescrite” in the French text by “un établissement d’enseignement postsecondaire prescrit”.

88. (1) Section 905.0.6 of the Act is amended by replacing “doit cesser d’exister” in subparagraph *p* of the first paragraph in the French text by “doit cesser d’exister,”.

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

89. (1) Section 905.0.10 of the Act is amended by replacing paragraphs *a* and *b* in the French text by the following paragraphs:

“*a*) contracté un emprunt au cours de l’année;

“*b*) contracté, au cours d’une année d’imposition antérieure, un emprunt qu’elle n’a pas remboursé avant le début de l’année.”

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

90. (1) The Act is amended by inserting the following sections after section 924.1:

“**924.2.** If an individual who is an annuitant under a registered retirement savings plan dies before the date provided for the first payment of benefits under the plan, there may be deducted in computing the individual’s income for the taxation year in which the individual dies an amount not exceeding the amount determined, after all amounts payable under the plan have been paid, by the formula

$A - B.$

In the formula in the first paragraph,

(*a*) *A* is the aggregate of all amounts each of which is

i. the amount deemed by the first paragraph of section 915.2 to have been received by the individual as a benefit out of or under the plan,

ii. an amount (other than an amount described in subparagraph iii) received, after the death of the individual, by another individual as a benefit out of or under the plan and included under section 929 in computing the other individual’s income, or

iii. a tax-paid amount in respect of the plan; and

(*b*) *B* is the aggregate of all amounts paid out of or under the plan after the death of the individual who is the annuitant.

“924.3. Unless the Minister has waived in writing the application of this section with respect to all or any portion of the amount determined in section 924.2, that section does not apply in respect of an individual who is an annuitant under a registered retirement savings plan if

(a) after the death of the individual, a trust governed by the plan held an investment that was a non-qualified investment for the purposes of section 146 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); or

(b) the last payment out of or under the plan was made after the end of the year following the year in which the individual died.”

(2) Subsection 1 applies in respect of a registered retirement savings plan in respect of which the last payment is made after 31 December 2008.

91. (1) Section 935.1 of the Act is amended, in the first paragraph,

(1) by replacing “\$20,000” in paragraph *h* of the definition of “regular eligible amount” by “\$25,000”;

(2) by replacing “\$20,000” in paragraph *g* of the definition of “supplemental eligible amount” by “\$25,000”.

(2) Subsection 1 applies from the taxation year 2009 in respect of a withdrawal made after 27 January 2009.

92. (1) The Act is amended by inserting the following section after section 935.26:

“935.26.1. If an arrangement that governs a trust ceases to be a tax-free savings account because of the death of the holder of the tax-free savings account, the following rules apply:

(a) the arrangement is deemed, for the purposes of the third paragraph of section 647, sections 935.21 to 935.24 and 935.26 and paragraph *h.1* of section 998, to continue to be a tax-free savings account until, and to cease to be a tax-free savings account immediately after, the exemption-end time;

(b) there must be included in computing a taxpayer’s income for a taxation year the aggregate of all amounts each of which is an amount determined by the formula

A – B; and

(c) there must be included in computing the trust’s income for its first taxation year, if any, that begins after the exemption-end time the amount determined by the formula

C – D.

In the formulas in subparagraphs *b* and *c* of the first paragraph,

(a) A is the amount of a payment made out of or under the trust, in satisfaction of all or part of the taxpayer's beneficial interest in the trust, in the taxation year, after the holder's death and at or before the exemption-end time;

(b) B is an amount designated by the trust not exceeding the lesser of

i. the amount of the payment, and

ii. the amount by which the fair market value of all of the property held by the trust immediately before the holder's death exceeds the aggregate of all amounts each of which is an amount determined under this subparagraph *b* in respect of any other payment made out of or under the trust;

(c) C is the fair market value of all of the property held by the trust at the exemption-end time; and

(d) D is the amount by which the fair market value of all of the property held by the trust immediately before the holder's death exceeds the aggregate of all amounts each of which is an amount determined under subparagraph *b* in respect of a payment made out of or under the trust.

For the purposes of this section, the exemption-end time is the earlier of

(a) the time at which the trust ceases to exist; and

(b) the end of the first calendar year that begins after the holder dies."

(2) Subsection 1 applies from the taxation year 2009.

93. The Act is amended by inserting the following section after section 961.1.5.0.1:

"961.1.5.0.2. The minimum amount under a retirement income fund for the taxation year 2008 is 75% of the amount that would, but for this section, be the minimum amount under the fund for that year.

The first paragraph does not apply in respect of a retirement income fund

(a) for the purposes of section 961.17.0.1, paragraph *k* of the definition of "remuneration" in section 1015R1 of the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1) and subparagraph *a* of the second paragraph of section 1015R21 of that regulation; or

(b) if the individual who was the annuitant under the fund on 1 January 2008 reached 70 years of age in the year 2007."

94. (1) The Act is amended by inserting the following sections after section 961.21:

“961.21.0.1. If the last annuitant under a registered retirement income fund dies, there may be deducted in computing the annuitant’s income for the taxation year in which the annuitant dies an amount not exceeding the amount determined, after all amounts payable under the fund have been paid, by the formula

A – B.

In the formula in the first paragraph,

(a) A is the aggregate of all amounts each of which is

i. the amount deemed by the first paragraph of section 961.17.1 to have been received by the annuitant out of or under the fund,

ii. an amount (other than an amount described in subparagraph iii) received, after the death of the annuitant, by an individual out of or under the fund and included under the first paragraph of section 961.17 in computing the individual’s income, or

iii. an amount that would, if the fund were a registered retirement savings plan, be a tax-paid amount, within the meaning of section 905.1, in respect of the fund; and

(b) B is the aggregate of all amounts paid out of or under the fund after the death of the annuitant.

“961.21.0.2. Unless the Minister has waived in writing the application of this section with respect to all or any portion of the amount determined in section 961.21.0.1, that section does not apply in respect of an annuitant under a registered retirement income fund if

(a) after the death of the annuitant, a trust governed by the fund held an investment that was 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); or

(b) the last payment out of or under the fund was made after the end of the year following the year in which the annuitant died.”

(2) Subsection 1 applies in respect of a registered retirement income fund in respect of which the last payment is made after 31 December 2008.

95. (1) The heading of Title VI.5 of Book VII of Part I of the Act is replaced by the following heading:

“STOCK SAVINGS PLANS II”.

(2) Subsection 1 has effect from 20 March 2009.

96. (1) Section 965.55 of the Act is amended

(1) by replacing the definition of “SME growth stock plan” in the first paragraph by the following definition:

““stock savings plan II” means an arrangement described in section 965.56;”;

(2) by replacing “1 January 2010” in the second paragraph by “1 January 2015”.

(2) Subsection 1 has effect from 20 March 2009.

97. (1) Section 965.56 of the Act is amended

(1) by replacing “An SME growth stock plan” in the portion before paragraph *a* by “A stock savings plan II”;

(2) by replacing “for the purposes of this Act” in paragraph *a* by “for the purposes of this Act or of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)”;

(3) by replacing “for the purposes of this Act” in subparagraphs i and ii of paragraph *b* by “for the purposes of this Act or of the Income Tax Act”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of a public share issue in respect of which the receipt for the final prospectus or the exemption from filing a prospectus is granted after 23 June 2009.

98. (1) Section 965.57 of the Act is replaced by the following section:

“965.57. A qualified issuing corporation making a public issue of shares of its capital stock with a stipulation that they can be included in a stock savings plan II is required to take steps to have the shares listed on a designated stock exchange located in Canada not later than 60 days after the date of the receipt for the final prospectus relating to their issue.”

(2) Subsection 1 has effect from 20 March 2009. In addition, when section 965.57 of the Act applies after 13 December 2007 and before 20 March 2009, it is to be read as if “Canadian stock exchange” was replaced by “designated stock exchange located in Canada”.

99. (1) Section 965.58 of the Act is amended by replacing “an SME growth stock plan” by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

100. (1) Section 965.59 of the Act is amended by replacing “an SME growth stock plan” wherever it appears by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

101. (1) Section 965.60 of the Act is amended by replacing “an SME growth stock plan” by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

102. (1) Section 965.61 of the Act is amended by replacing “an SME growth stock plan” by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

103. (1) Section 965.63 of the Act is amended by replacing “SME growth stock plans” by “stock savings plans II”.

(2) Subsection 1 has effect from 20 March 2009.

104. (1) Section 965.73 of the Act is amended by replacing “\$100,000,000” by “\$200,000,000”.

(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 19 March 2009.

105. (1) Section 965.74 of the Act is amended by replacing “an SME growth stock plan” in the portion before paragraph *a* and in paragraph *d* by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

106. (1) Section 965.76 of the Act is amended

(1) by replacing “an SME growth stock plan” in the portion before paragraph *a* by “a stock savings plan II”;

(2) by replacing “Canadian stock exchange” in paragraph *e* by “designated stock exchange located in Canada”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraph 2 of subsection 1 has effect from 14 December 2007.

107. (1) Section 965.85 of the Act is amended by replacing “an SME growth stock plan” wherever it appears in the portion before paragraph *c* by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

108. (1) Section 965.86 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) at the time of its acquisition, it is listed on a designated stock exchange located in Canada or, if the acquisition occurs before 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007;”.

(2) Subsection 1 has effect from 14 December 2007.

109. (1) Section 965.87 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) at the time of its acquisition, it is listed on a designated stock exchange located in Canada or, if the acquisition occurs before 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007;”.

(2) Subsection 1 has effect from 14 December 2007.

110. (1) Section 965.88 of the Act is amended

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

“**965.88.** A corporation may obtain a designation of eligibility for the list of the Autorité des marchés financiers in respect of a share of a class of its capital stock if it files an application with the Minister in the prescribed form containing prescribed information, on which a director of the corporation shall certify that the following conditions are satisfied on the date of the application:”;

(2) by replacing “Canadian stock exchange” in paragraph *a* by “designated stock exchange located in Canada”;

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

“(b) the corporation would meet the requirements set out in section 965.90 or 965.94 if, in those sections, “on the date of the receipt for the final prospectus or of the exemption from filing a prospectus” were replaced by “on the date of the application filed with the Minister” and if, in subparagraph *d* of the first paragraph of section 965.94, “before the date of the receipt for the final prospectus or of the exemption from filing a prospectus” were replaced by “before the date of the application filed with the Minister”.”;

(4) by adding the following paragraph:

“The corporation shall enclose a description of its capital stock and its consolidated and non-consolidated financial statements with the prescribed form referred to in the first paragraph.”

(2) Paragraphs 1, 3 and 4 of subsection 1 apply in respect of an application filed with the Minister of Revenue after 30 June 2009.

(3) Paragraph 2 of subsection 1 has effect from 14 December 2007.

111. (1) Section 965.90 of the Act is amended by replacing “\$100,000,000” in paragraph *b* by “\$200,000,000”.

(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 19 March 2009.

112. (1) Section 965.91 of the Act is amended by replacing subparagraph *i* of paragraph *a* by the following subparagraph:

“*i.* throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, a class of shares of its capital stock is listed on a designated stock exchange located in Canada, and”.

(2) Subsection 1 has effect from 14 December 2007. However, when subparagraph *i* of paragraph *a* of section 965.91 of the Act applies in respect of a period that begins before 14 December 2007 and that includes that date, it is to be read as follows:

“*i.* throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, a class of shares of its capital stock is listed on a designated stock exchange located in Canada or, in respect of the part of that period that precedes 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007, and”.

113. (1) Section 965.94 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, a class of shares of its capital stock is listed on a designated stock exchange located in Canada; and”.

(2) Subsection 1 has effect from 14 December 2007. However, when subparagraph *a* of the second paragraph of section 965.94 of the Act applies in respect of a period that begins before 14 December 2007 and that includes that date, it is to be read as follows:

“(a) throughout the 12-month period preceding the date of the receipt for the final prospectus or of the exemption from filing a prospectus, a class of shares of its capital stock is listed on a designated stock exchange located in Canada or, in respect of the part of that period that precedes 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007; and”.

114. (1) Section 965.95 of the Act is amended by replacing “\$100,000,000” in paragraph *b* by “\$200,000,000”.

(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 19 March 2009.

115. (1) Section 965.96 of the Act is amended by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) throughout the part of the period described in the second paragraph, a class of shares of its capital stock is listed on a designated stock exchange located in Canada; and”.

(2) Subsection 1 has effect from 14 December 2007. However, when subparagraph *a* of the third paragraph of section 965.96 of the Act applies in respect of a part of the period that begins before 14 December 2007 and that includes that date, it is to be read as follows:

“(a) throughout the part of the period described in the second paragraph, a class of shares of its capital stock is listed on a designated stock exchange located in Canada or, in respect of the part of that part of the period that precedes 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007; and”.

116. (1) Section 965.97 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) throughout the part of the part of the period described in the first paragraph, a class of shares of its capital stock is listed on a designated stock exchange located in Canada; and”.

(2) Subsection 1 has effect from 14 December 2007. However, when subparagraph *a* of the second paragraph of section 965.97 of the Act applies in respect of a part of the part of the period that begins before 14 December 2007 and that includes that date, it is to be read as follows:

“(a) throughout the part of the part of the period described in the first paragraph, a class of shares of its capital stock is listed on a designated stock exchange located in Canada or, in respect of the part of that part of the part of

the period that precedes 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007; and”.

117. (1) Section 965.98 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) throughout the part of the period described in that subparagraph *b*, a class of shares of its capital stock is listed on a designated stock exchange located in Canada; and”.

(2) Subsection 1 has effect from 14 December 2007. However, when subparagraph *a* of the second paragraph of section 965.98 of the Act applies in respect of a part of the period that begins before 14 December 2007 and that includes that date, it is to be read as follows:

“(a) throughout the part of the period described in that subparagraph *b*, a class of shares of its capital stock is listed on a designated stock exchange located in Canada or, in respect of the part of that part of the period that precedes 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007; and”.

118. (1) Section 965.99 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) throughout the part of the period described in that subparagraph *b*, a class of shares of its capital stock is listed on a designated stock exchange located in Canada; and”.

(2) Subsection 1 has effect from 14 December 2007. However, when subparagraph *a* of the second paragraph of section 965.99 of the Act applies in respect of a part of the period that begins before 14 December 2007 and that includes that date, it is to be read as follows:

“(a) throughout the part of the period described in that subparagraph *b*, a class of shares of its capital stock is listed on a designated stock exchange located in Canada or, in respect of the part of that part of the period that precedes 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007; and”.

119. (1) Section 965.100 of the Act is amended by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) throughout the part of the period described in subparagraph ii of subparagraph *b* of the first paragraph, a class of shares of its capital stock is listed on a designated stock exchange located in Canada; and”.

(2) Subsection 1 has effect from 14 December 2007. However, when subparagraph *a* of the third paragraph of section 965.100 of the Act applies in respect of a part of the period that begins before 14 December 2007 and that includes that date, it is to be read as follows:

“(a) throughout the part of the period described in subparagraph ii of subparagraph *b* of the first paragraph, a class of shares of its capital stock is listed on a designated stock exchange located in Canada or, in respect of the part of that part of the period that precedes 14 December 2007, on a Canadian stock exchange, within the meaning assigned to that expression by section 1 on 13 December 2007; and”.

120. (1) Section 965.114 of the Act is amended by replacing “an SME growth stock plan” by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

121. (1) Section 965.119 of the Act is amended, in the first paragraph,

(1) by replacing “an SME growth stock plan” in the portion before subparagraph *a* by “a stock savings plan II”;

(2) by replacing “three” wherever it appears in subparagraph *b* by “two”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraph 2 of subsection 1 applies from the year 2009.

122. (1) Section 965.121 of the Act is amended

(1) by replacing “an SME growth stock plan” in the portion before paragraph *a* by “a stock savings plan II”;

(2) by replacing “three” wherever it appears in paragraph *e* by “two”;

(3) by replacing “four” in paragraph *f* by “three”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraphs 2 and 3 of subsection 1 apply from the year 2009.

123. (1) Section 965.123 of the Act is replaced by the following section:

“965.123. The adjusted cost of a qualifying share to an individual or a qualified mutual fund is obtained by multiplying the cost of the qualifying share to the individual or the qualified mutual fund, determined without reference to the borrowing costs, brokerage or custody fees or other similar costs related to the qualifying share, by

(a) 150% in the case of a qualifying share acquired by the individual or the qualified mutual fund after 19 March 2009 and before 1 January 2011; or

(b) 100% in the case of any other qualifying share acquired by the individual or the qualified mutual fund.”

(2) Subsection 1 has effect from 20 March 2009.

124. (1) Section 965.125 of the Act is replaced by the following section:

“965.125. The adjusted cost of a share that is a valid share to an individual or a qualified mutual fund is obtained by multiplying the cost of the share to the individual or the qualified mutual fund, determined without reference to the borrowing costs, brokerage or custody fees or other similar costs related to the share, by

(a) 150% in the case of a valid share acquired by the individual or the qualified mutual fund after 19 March 2009 and before 1 January 2011; or

(b) 100% in the case of any other valid share acquired by the individual or the qualified mutual fund.”

(2) Subsection 1 has effect from 20 March 2009.

125. (1) Section 965.126 of the Act is amended

(1) by replacing “an SME growth stock plan” in the portion of the first paragraph before subparagraph *a* by “a stock savings plan II”;

(2) by replacing “three” in subparagraphs *d* and *e* of the second paragraph by “two”;

(3) by replacing “for the preceding two years in respect of an SME growth stock plan” in subparagraph *f* of the second paragraph by “for the preceding year in respect of a stock savings plan II”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraphs 2 and 3 of subsection 1 apply from the year 2009. However, when section 965.126 of the Act applies before 20 March 2009, it is to be read as if “a stock savings plan II” in subparagraph *f* of the second paragraph was replaced by “an SME growth stock plan”.

126. (1) Section 965.128 of the Act is amended

(1) by replacing “an SME growth stock plan” in the portion of the first paragraph before subparagraph *a* by “a stock savings plan II”;

(2) by replacing “three” in subparagraphs *c* and *f* of the second paragraph by “two”;

(3) by replacing “for the preceding two years in respect of an SME growth stock plan” in subparagraph *d* of the second paragraph by “for the preceding year in respect of a stock savings plan II”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraphs 2 and 3 of subsection 1 apply from the year 2009. However, when section 965.128 of the Act applies before 20 March 2009, it is to be read as if “a stock savings plan II” in subparagraph *d* of the second paragraph was replaced by “an SME growth stock plan”.

127. (1) Section 965.129 of the Act is amended by replacing “an SME growth stock plan” in the portion of the first paragraph before the formula by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

128. (1) Section 965.130 of the Act is amended

(1) by replacing “an SME growth stock plan” in the first paragraph by “a stock savings plan II”;

(2) by replacing “SME growth stock plan on 1 January of the fourth year” in the second paragraph by “stock savings plan II on 1 January of the third year”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraph 2 of subsection 1 applies from the year 2009. However, when the second paragraph of section 965.130 of the Act applies before 20 March 2009, it is to be read as if “stock savings plan II” was replaced by “SME growth stock plan”.

129. (1) Section 965.131 of the Act is amended by replacing “an SME growth stock plan” in the first and second paragraphs by “a stock savings plan II” and by replacing “the SME growth stock plan” in the third paragraph by “the stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

130. Section 985.8.3 of the Act is amended by replacing “under section 710 or tax credit under section 752.0.10.6” in paragraph *b* by “under section 710 or 752.0.10.6”.

131. (1) Section 1012.1 of the Act is amended

(1) by replacing “réclamé” in the portion before paragraph *a* in the French text by “demandé”;

(2) by inserting the following paragraph after paragraph *d.1.0.1*:

“(d.1.0.2) the second paragraph of section 915.2, section 924.2, the second paragraph of section 961.17.1 or 961.21.0.1, in respect of a registered retirement savings plan or a registered retirement income fund, with the understanding that an amount claimed as a deduction includes, for the purposes of this section, a reduction of an amount otherwise required to be included in computing a taxpayer’s income under the second paragraph of section 915.2 or 961.17.1, as the case may be;”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2009.

(3) Paragraph 2 of subsection 1 applies in respect of a registered retirement savings plan or a registered retirement income fund in respect of which the last payment is made after 31 December 2008.

132. (1) Section 1015 of the Act is amended by replacing “e.4” in subparagraph *e.1* of the second paragraph by “e.6”.

(2) Subsection 1 applies from the taxation year 2003. However, when subparagraph *e.1* of the second paragraph of section 1015 of the Act applies to the taxation years 2003 to 2007, it is to be read as if “e.6” was replaced by “e.5”.

133. Section 1026.0.1 of the Act is amended by striking out “, estimated in accordance with section 1004,”.**134.** (1) Section 1027 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) on or before the corporation’s balance-due day for its taxation year, the remainder of the corporation’s tax payable for the year.”

(2) Subsection 1 applies to a taxation year that begins after 13 December 2007.

135. (1) Section 1027.0.1 of the Act is amended by replacing “\$400,000” in subparagraph *a* of the first paragraph by “\$500,000”.

(2) Subsection 1 applies to a taxation year that ends after 19 March 2009. However, when section 1027.0.1 of the Act applies to such a taxation year that includes that date, subparagraph *a* of the first paragraph of section 1027.0.1 is to be read as follows:

“(a) the corporation’s taxable income for the preceding taxation year does not exceed \$400,000 or its taxable income for the year does not exceed the aggregate of

i. the proportion of \$400,000 that the number of days in the taxation year that precede 20 March 2009 is of the number of days in the taxation year, and

ii. the proportion of \$500,000 that the number of days in the taxation year that follow 19 March 2009 is of the number of days in the taxation year;”.

136. (1) Section 1029.6.0.0.1 of the Act is amended, in the second paragraph,

(1) by replacing “and II.6.6.1 to II.6.15” in the portion before subparagraph *a* by “, II.6.6.1 to II.6.15 and II.22”;

(2) by adding the following subparagraph after subparagraph *j*:

“(k) in the case of Division II.22, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for the taxation year 2009 under that division, or

ii. the portion of any amount deducted or deductible under the Income Tax Act that can reasonably be attributed to an expenditure described in the definition of “home improvement and renovation expenditure” in section 1029.8.146.”

(2) Subsection 1 has effect from 14 January 2009.

137. Section 1029.6.0.1 of the Act is amended by replacing “and II.6.8 to II.6.12” in paragraph *c* by “, II.6.8 and II.6.9”.

138. Section 1029.6.0.1.8 of the Act is amended by striking out “II.6.11.”.

139. (1) The heading of Division II.5.1.1 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“CREDIT FOR LABOUR TRAINING IN THE MANUFACTURING, FORESTRY AND MINING SECTORS”.

(2) Subsection 1 has effect from 20 March 2009.

140. (1) Section 1029.8.33.11.1 of the Act is amended, in the first paragraph,

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

““eligible activity” of an eligible employer means an activity of the employer

(a) 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, or

(b) that relates to the forestry or mining sector and is described under code 113, 211 or 212 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;”;

(2) by replacing the portion of the definition of “eligible training” before paragraph *a* by the following:

““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 between the instructor and the employer after 23 November 2007, in the case of an activity described in paragraph *a* of the definition of “eligible activity”, or after 19 March 2009, in the case of an activity described in paragraph *b* of that definition, but does not include”;

(3) by replacing the definition of “eligibility period” by the following definition:

““eligibility period” means

(a) if the eligible training expenditure relates to an activity described in paragraph *a* of the definition of “eligible activity”, the period beginning on 24 November 2007 and ending on 31 December 2011; and

(b) if the eligible training expenditure relates to an activity described in paragraph *b* of the definition of “eligible activity”, the period beginning on 20 March 2009 and ending on 31 December 2011;”.

(2) Subsection 1 has effect from 20 March 2009.

141. (1) Section 1029.8.33.11.11 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the definition of “eligible training expenditure” in the first paragraph,

(a) 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; and

(b) if the eligible training is part of the Programme d'intégration linguistique des immigrants administered by the Ministère de l'Immigration et des Communautés culturelles, subparagraph ii of paragraph *b* of the definition of "eligible training expenditure" is to be read as follows, in respect of the eligible training:

"ii. 200% of the product obtained by multiplying \$90 by the number of hours the eligible training lasts or, if the eligible training is offered to more than one eligible employer, of the proportion of that product that the number of eligible employees of the eligible employer who participate in the eligible training is of the number of eligible employees who participate in the eligible training;".

(2) Subsection 1 has effect from 14 March 2008.

142. (1) Section 1029.8.34 of the Act is amended

(1) by replacing "shall be read with "if the individual is resident in Québec at any time in the calendar year in which the individual rendered those services" inserted" in the seventh paragraph by "is to be read as if "if the individual is resident in Québec at any time in the calendar year in which the individual rendered those services" was inserted";

(2) by replacing subparagraphs *a* to *c* of the ninth paragraph by the following subparagraphs:

"(a) the definition of "qualified expenditure for services rendered outside the Montréal area" in the first paragraph, in respect of the property, is to be read as if "100/10.5 or 100/22.17" was replaced wherever it appears by

i. "100/9.1875 or 100/19.3958", if the qualified expenditure for services rendered outside the Montréal area, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph 1 of subparagraph i of subparagraph *a.1* of the first paragraph of section 1029.8.35 or in subparagraph 1 of subparagraph ii of that subparagraph *a.1*, and

ii. "100/10 or 100/20", if the qualified expenditure for services rendered outside the Montréal area, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph 2 of subparagraph i of subparagraph *a.1* of the first paragraph of section 1029.8.35 or in subparagraph 2 of subparagraph ii of that subparagraph *a.1*;

"(b) the definition of "qualified computer-aided special effects and animation expenditure" in the first paragraph, in respect of the property, is to be read as if "60/7" was replaced wherever it appears by

i. "100/10.2083", if the qualified computer-aided special effects and animation expenditure, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph 1 of subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.35, and

ii. “100/10”, if the qualified computer-aided special effects and animation expenditure, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph 2 of subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.35; and

“(c) the definition of “qualified labour expenditure” in the first paragraph, in respect of the property, is to be read as if “250%” was replaced wherever it appears by

i. “100/39.375”, if the property is referred to in subparagraph *a* of the first paragraph of section 1029.8.35.2 and the qualified labour expenditure, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph *i* of that subparagraph *a*,

ii. “100/29.1667”, if the property is referred to in subparagraph *b* of the first paragraph of section 1029.8.35.2 and the qualified labour expenditure, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph *i* of that subparagraph *b*,

iii. “20/9”, if the property is referred to in subparagraph *a* of the first paragraph of section 1029.8.35.2 and the qualified labour expenditure, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph *ii* of that subparagraph *a*, or “20/11”, if the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs *ii* to *viii.1* of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, and

iv. “20/7”, if the property is referred to in subparagraph *b* of the first paragraph of section 1029.8.35.2 and the qualified labour expenditure, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph *ii* of that subparagraph *b*, or “20/9”, if the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs *ii* to *viii.1* of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect.”;

(3) by replacing “shall be read, in respect of that property, with “250%”, wherever it appears, replaced by “20/9” if” in the tenth paragraph by “is to be read, in respect of that property, as if “250%” was replaced wherever it appears by “20/9” where”;

(4) by adding the following paragraph after the tenth paragraph:

“For the purpose of determining the qualified labour expenditure of a corporation for a taxation year that ends after 31 December 2008 in respect of a property, the amount of a labour expenditure incurred by the corporation in respect of the property before 1 January 2009 is to be multiplied by

(a) 39.375/45, if subparagraph *a* of the first paragraph of section 1029.8.35.2 applies in respect of the property; and

(b) 29.1667/35, if subparagraph *b* of the first paragraph of section 1029.8.35.2 applies in respect of the property.”

(2) Paragraphs 2 and 4 of subsection 1 have effect from 1 January 2009.

143. (1) Section 1029.8.35 of the Act is amended, in the first paragraph,

(1) by replacing “and in which the Société de développement des entreprises culturelles breaks down the amount of the corporation’s expenditure for services rendered outside the Montréal area into the items in the production budget of the property relating to that amount” in the portion of subparagraph *a.1* before subparagraph *i* by “and respecting the amount of the corporation’s expenditure for services rendered outside the Montréal area in respect of the property”;

(2) by replacing subparagraph *i* of subparagraph *a.1* by the following subparagraph:

“*i.* where subparagraph *a* of the first paragraph of section 1029.8.35.2 applies in respect of the property

(1) for a taxation year that ends before 1 January 2009, 9.1875% of its qualified expenditure for services rendered outside the Montréal area for the year in respect of the property, or

(2) for a taxation year that ends after 31 December 2008, 10% of its qualified expenditure for services rendered outside the Montréal area for the year in respect of the property.”;

(3) by inserting the following subparagraph after subparagraph *i* of subparagraph *a.1*:

“*i.1.* where subparagraph *a* of the second paragraph of section 1029.8.35.2 applies in respect of the property, 10.5% of its qualified expenditure for services rendered outside the Montréal area for the year in respect of the property.”;

(4) by replacing subparagraph *ii* of subparagraph *a.1* by the following subparagraph:

“*ii.* where subparagraph *b* of the first paragraph of section 1029.8.35.2 applies in respect of the property

(1) for a taxation year that ends before 1 January 2009, 19.3958% of its qualified expenditure for services rendered outside the Montréal area for the year in respect of the property, or

(2) for a taxation year that ends after 31 December 2008, 20% of its qualified expenditure for services rendered outside the Montréal area for the year in respect of the property, and”;

(5) by adding the following subparagraph after subparagraph ii of subparagraph *a.1*:

“iii. where subparagraph *b* of the second paragraph of section 1029.8.35.2 applies in respect of the property, 22.17% of its qualified expenditure for services rendered outside the Montréal area for the year in respect of the property;”;

(6) by replacing “and in which the Société de développement des entreprises culturelles breaks down the amount of the corporation’s computer-aided special effects and animation expenditure into the items in the production budget of the property relating to that amount” in the portion of subparagraph *b* before subparagraph i by “and respecting the amount of the corporation’s computer-aided special effects and animation expenditure in respect of the property”;

(7) by replacing subparagraph i of subparagraph *b* by the following subparagraph:

“i. where subparagraph *b* of the first paragraph of section 1029.8.35.2 applies in respect of the property,

(1) if an amount included in computing the corporation’s qualified computer-aided special effects and animation expenditure for the year in respect of the property was incurred before 1 January 2009, 10.2083% of its qualified computer-aided special effects and animation expenditure for the year in respect of the property, and

(2) in any other case, 10% of its qualified computer-aided special effects and animation expenditure for the year in respect of the property, and”;

(8) by adding the following subparagraph after subparagraph *b*:

“(c) where the corporation encloses with the fiscal return it is required to file for the year a copy of the valid certificate issued to it by the Société de développement des entreprises culturelles in respect of the property and certifying that the property qualifies for the increase applicable to certain productions that do not receive an amount of financial assistance granted by a public body and that none of the amounts of assistance referred to in subparagraphs ii to viii.1 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted as part of the production of the property, 10% of the portion of its qualified labour expenditure for the year in respect of the property that may reasonably be considered to be attributable to a labour expenditure incurred after 31 December 2008 in respect of the property.”

(2) Paragraphs 2 to 5, 7 and 8 of subsection 1 have effect from 1 January 2009.

144. (1) Section 1029.8.35.1 of the Act is amended

(1) by replacing “The amount that a corporation is deemed” in the first paragraph by “Subject to subparagraph *b* of the third paragraph, the amount that a corporation is deemed”;

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

“Where the property is a property referred to in the first paragraph of section 1029.8.35.2, the following rules apply:

(a) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister, under section 1029.8.35, on account of its tax payable under this Part in respect of the property for a taxation year that ends before 1 January 2009, the amount of \$2,500,000 is to be replaced, wherever it appears in the first and second paragraphs, by the amount of \$2,187,500; and

(b) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister, under section 1029.8.35, on account of its tax payable under this Part in respect of the property for a taxation year that ends after 31 December 2008, the first and second paragraphs do not apply.”

(2) Subsection 1 has effect from 1 January 2009.

145. (1) Section 1029.8.35.2 of the Act is amended by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) in the case of a 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,

i. 39.375%, if the taxation year for which the rate applies in respect of the corporation’s qualified labour expenditure for the year in relation to the property ends before 1 January 2009, and

ii. 45%, if the taxation year for which the rate applies in respect of the corporation’s qualified labour expenditure for the year in relation to the property ends after 31 December 2008; and

“(b) in any other case,

i. 29.1667%, if the taxation year for which the rate applies in respect of the corporation’s qualified labour expenditure for the year in relation to the property ends before 1 January 2009, and

ii. 35%, if the taxation year for which the rate applies in respect of the corporation's qualified labour expenditure for the year in relation to the property ends after 31 December 2008."

(2) Subsection 1 has effect from 1 January 2009.

146. (1) Section 1029.8.35.3 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(a) where subparagraph *b* of the first paragraph of section 1029.8.35.2 applies in respect of the property

i. for a taxation year that ends before 1 January 2009, 48.5625% of the qualified labour expenditure for the year in respect of the property, or

ii. for a taxation year that ends after 31 December 2008, 65% of the qualified labour expenditure for the year in respect of the property; and".

(2) Subsection 1 has effect from 1 January 2009.

147. (1) Section 1029.8.36.0.0.1 of the Act is amended by replacing the fifth paragraph by the following paragraph:

"For the purposes of the definition of "qualified film dubbing expenditure" in the first paragraph, that definition is to be read as if

(a) "300%" was replaced wherever it appears by "342.85%", in the case of a production referred to in subparagraph *a* of the first paragraph of section 1029.8.36.0.0.2; and

(b) "300%" was replaced wherever it appears by "333 1/3%", in the case of a production referred to in subparagraph *a.1* of the first paragraph of section 1029.8.36.0.0.2."

(2) Subsection 1 has effect from 20 March 2009.

148. (1) Section 1029.8.36.0.0.2 of the Act is amended, in the first paragraph,

(1) by inserting "and to which subparagraph *a.1* does not apply" after "31 August 2003" in subparagraph *a*;

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

"(a.1) in the case of a production for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009, 30% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production; and".

(2) Subsection 1 has effect from 20 March 2009.

149. (1) Section 1029.8.36.0.0.4 of the Act is amended

(1) by striking out “or, in the absence of such an application, an application for a certificate” in subparagraph iii of paragraph *a* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph;

(2) by striking out “or, in the absence of such an application, an application for a certificate” and “or a certificate” in paragraph *a* of the definition of “labour expenditure” in the first paragraph and by striking out “or, in the absence of such an application, an application for a certificate” and “or the certificate” in paragraph *b* of that definition;

(3) by striking out “or, in the absence of such an application, an application for a certificate” in subparagraph iii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph;

(4) by striking out “or with the certificate issued” in the portion of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph before subparagraph i;

(5) by replacing “on the advance ruling given or the certificate issued by it” in the definitions of “qualified low-budget production” and “qualified production” in the first paragraph by “on the favourable advance ruling given”;

(6) by replacing the definition of “qualified corporation” in the first paragraph by the following definition:

““qualified corporation” for a taxation year in respect of a property that is a qualified production or a qualified low-budget production means a corporation, other than an excluded corporation, that, in the year, has an establishment in Québec and the activities of which consist principally in the carrying on in Québec of a film or television production business, or a film or television production services business, that is a qualified business, and in respect of which the Société de développement des entreprises culturelles issues a certificate for the purposes of this definition as part of the favourable advance ruling it gives in respect of the property;”.

(2) Subsection 1 applies in respect of a property for which an application for an approval certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009.

150. (1) Section 1029.8.36.0.0.5 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“1029.8.36.0.0.5. A corporation that encloses with the fiscal return it is required to file for a taxation year under section 1000 the prescribed form containing prescribed information, a copy of the valid favourable

advance ruling given by the Société de développement des entreprises culturelles in respect of a property that is a qualified production or a qualified low-budget production and a copy of the qualification certificate referred to in paragraph *f* of the definition of “excluded corporation” in the first paragraph of section 1029.8.36.0.0.4, where applicable, is deemed, subject to the second paragraph, where the application for an advance ruling has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to”.

(2) Subsection 1 applies in respect of a property for which an application for an approval certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009.

151. (1) Section 1029.8.36.0.0.7 of the Act is amended

(1) by replacing “45%” in the portion of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph before subparagraph 1 by “50%”;

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

“For the purposes of the definition of “qualified labour expenditure” in the first paragraph, that definition is to be read as if

(a) “300%” was replaced wherever it appears by “285.7143%” in respect of a property referred to in subparagraph *i* of any of subparagraphs *a* to *a.2* of the first paragraph of section 1029.8.36.0.0.8; and

(b) “300%” was replaced wherever it appears by “342.85%” in respect of a property referred to in subparagraph *ii* of any of subparagraphs *a* to *a.2* of the first paragraph of section 1029.8.36.0.0.8.”

(2) Paragraph 1 of subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009.

(3) Paragraph 2 of subsection 1 has effect from 20 March 2009.

152. (1) Section 1029.8.36.0.0.8 of the Act is amended

(1) by replacing subparagraphs *a* to *a.2* of the first paragraph by the following subparagraphs:

“(a) if the property is a qualified sound recording,

i. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified sound recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009, and

ii. 29.1667% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified sound recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2003 and before 20 March 2009 or for which, despite the filing of an application for an advance ruling with the Société de développement des entreprises culturelles before 1 September 2003, the Société de développement des entreprises culturelles considers that the work surrounding the property was not sufficiently advanced on 12 June 2003;

“(a.1) if the property is a qualified digital audiovisual recording,

i. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified digital audiovisual recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009, and

ii. 29.1667% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified digital audiovisual recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 23 March 2006 and before 20 March 2009;

“(a.2) if the property is a qualified clip,

i. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified clip for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009, and

ii. 29.1667% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified clip for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 23 March 2006 and before 20 March 2009; and”;

(2) by replacing “The amount that a corporation is deemed to have paid to the Minister” in the third paragraph by “Subject to the sixth paragraph, the amount that a corporation is deemed to have paid to the Minister”;

(3) by replacing “referred to in subparagraph *a* or *a.1*” in the fourth paragraph by “referred to in subparagraph ii of subparagraph *a* or *a.1*”;

(4) by replacing “referred to in subparagraph *a.2*” in the fifth paragraph by “referred to in subparagraph ii of subparagraph *a.2*”;

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

“The third paragraph does not apply for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under the first paragraph on account of its tax payable for a taxation year in respect of a qualified property, if the property is referred to in subparagraph i of any of subparagraphs *a* to *a.2* of the first paragraph.”

(2) Subsection 1 has effect from 20 March 2009.

153. (1) Section 1029.8.36.0.0.10 of the Act is amended

(1) by replacing “45%” in the portion of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph before subparagraph 1 by “50%”;

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

“If the amount deemed to have been paid to the Minister by a corporation on account of its tax payable for a taxation year under section 1029.8.36.0.0.11 is determined

(*a*) in relation to the portion of a qualified labour expenditure referred to in subparagraph *a* of the first paragraph of that section, the definition of “qualified labour expenditure” in the first paragraph is to be read as if “300%” was replaced wherever it appears by “342.85%”; and

(*b*) in relation to the portion of a qualified labour expenditure referred to in subparagraph *a.1* of the first paragraph of that section, the definition of “qualified labour expenditure” in the first paragraph is to be read as if “300%” was replaced wherever it appears by “285.7143%”.

(2) Paragraph 1 of subsection 1 applies in respect of a property in relation to

(1) a period described in any of paragraphs *a* to *c* of the definition of “qualified performance” in the first paragraph of section 1029.8.36.0.0.10 of the Act that begins after 19 March 2009; and

(2) the period described in paragraph *a* of the definition of “qualified performance” in the first paragraph of section 1029.8.36.0.0.10 of the Act that begins before 20 March 2009, if the first performance before an audience, in relation to that period, occurs after 19 March 2009.

(3) Paragraph 2 of subsection 1 has effect from 20 March 2009.

154. (1) Section 1029.8.36.0.0.11 of the Act is amended

(1) by inserting “and to which subparagraph *a.1* does not apply” after “after 12 June 2003” in subparagraph *a* of the first paragraph;

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

“(a.1) 35% of the portion of its qualified labour expenditure for the year in respect of the property, relating to a labour expenditure incurred in respect of the property that relates to

i. a period described in any of paragraphs *a* to *c* of the definition of “qualified performance” in the first paragraph of section 1029.8.36.0.0.10 that begins after 19 March 2009, or

ii. the period described in paragraph *a* of the definition of “qualified performance” in the first paragraph of section 1029.8.36.0.0.10 that begins before 20 March 2009, if the first performance before an audience, in relation to that period, occurs after 19 March 2009; and”;

(3) by replacing “referred to in subparagraph *a*” in subparagraph *b* of the first paragraph by “referred to in subparagraph *a* or *a.1*”;

(4) by replacing “Despite the fourth paragraph” in the fifth paragraph by “Despite the third and fourth paragraphs”.

(2) Subsection 1 has effect from 20 March 2009.

155. (1) Section 1029.8.36.0.0.13 of the Act is amended by replacing the tenth paragraph by the following paragraph:

“For the purposes of the definitions of “qualified labour expenditure attributable to printing costs” and “qualified labour expenditure attributable to preparation costs” in the first paragraph, the following rules apply:

(a) in relation to a property referred to in subparagraph *a* of the first paragraph of section 1029.8.36.0.0.14, the definition of “qualified labour expenditure attributable to printing costs” is to be read, in respect of the property, as if “333 1/3%” was replaced wherever it appears by “380.95%” and the definition of “qualified labour expenditure attributable to preparation costs” is to be read, in respect of the property, as if “250%” was replaced wherever it appears by “285.7143%”; and

(b) in relation to a property referred to in subparagraph *a.1* of the first paragraph of section 1029.8.36.0.0.14, the definition of “qualified labour expenditure attributable to printing costs” is to be read, in respect of the

property, as if “333 1/3%” was replaced wherever it appears by “370.37%” and the definition of “qualified labour expenditure attributable to preparation costs” is to be read, in respect of the property, as if “250%” was replaced wherever it appears by “285.7143%”.

(2) Subsection 1 has effect from 20 March 2009.

156. (1) Section 1029.8.36.0.0.14 of the Act is amended

(1) by inserting “and to which subparagraph *a.1* does not apply” after “31 August 2003” in the portion of subparagraph *a* of the first paragraph before subparagraph *i*;

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

“(a.1) in the case of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009, the aggregate of

i. an amount equal to 35% of its qualified labour expenditure attributable to preparation costs for the year in respect of that property, and

ii. an amount equal to 27% of its qualified labour expenditure attributable to printing costs for the year in respect of that property; and”;

(3) by replacing “referred to in subparagraph *a*” in the fifth paragraph by “referred to in subparagraph *a* or *a.1*”.

(2) Subsection 1 has effect from 20 March 2009.

157. (1) The Act is amended by inserting the following after section 1029.8.36.53.20:

“DIVISION II.6.4.3

“CREDIT FOR THE ACQUISITION OR LEASING OF AN ENERGY-EFFICIENT VEHICLE

“**1029.8.36.53.21.** In this division,

“long-term leasing” of a recognized energy-efficient vehicle means the leasing of such a vehicle for a continuous period of at least 12 months;

“low-speed vehicle” has the meaning assigned by subsection 1 of section 2 of the Motor Vehicle Safety Regulations made under the Motor Vehicle Safety Act (Statutes of Canada, 1993, chapter 16);

“model year” has the meaning assigned by subsection 1 of section 2 of the Motor Vehicle Safety Regulations;

“off-highway vehicle” means a vehicle to which the Act respecting off-highway vehicles (chapter V-1.2) applies;

“qualifying person” for a taxation year means

(a) an individual, other than a trust, who is resident in Québec at the end of 31 December of the year or, if the individual died or ceased to be resident in Canada in the year, who was resident in Québec immediately before death or the time at which the individual ceased to be resident in Canada; and

(b) a corporation that, in the year, has an establishment in Québec and is not

i. 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, or

ii. a corporation that would be exempt from tax for the year under section 985, but for section 192;

“recognized energy-efficient vehicle” means a vehicle equipped with four wheels, other than an off-highway vehicle, that meets the following conditions:

(a) the vehicle is powered wholly or partly by gasoline or diesel fuel or, in the case of a hybrid vehicle, is powered partly by gasoline or diesel fuel and by electricity, or does not use fuel as its source of energy;

(b) if the vehicle is powered wholly or partly by gasoline or diesel fuel, the vehicle’s weighted fuel consumption rating, determined in accordance with section 1029.8.36.53.22, does not exceed

i. 5.27 litres, in the case of a vehicle powered wholly or partly by gasoline, or

ii. 4.54 litres, in the case of a vehicle powered wholly or partly by diesel fuel;

(c) the vehicle is registered, or deemed to be registered, for the first time in Québec and has never been registered outside Québec, unless such registration was temporary in order to bring the vehicle into Québec immediately after possession was taken;

(d) if the vehicle is acquired or leased

i. by a qualifying person, the vehicle is registered in the name of that person as being the owner, co-owner or lessee, as the case may be, or

ii. by a partnership, the vehicle is registered in the name of a member of the partnership; and

(e) if the vehicle is acquired, it is not acquired for the purpose of resale or long-term leasing.

For the purposes of the definition of “recognized energy-efficient vehicle” in the first paragraph,

(a) a vehicle is deemed to be registered for the first time in Québec if the only previous registration of the vehicle was in the name of a dealer or manufacturer that held it in its vehicle fleet for the purpose of lending it for test drives; and

(b) a vehicle that is the subject of long-term leasing and that is registered both in the name of its owner and of its lessee is deemed to be registered only in the lessee’s name.

“1029.8.36.53.22. The weighted fuel consumption rating of a vehicle, to which paragraph *b* of the definition of “recognized energy-efficient vehicle” in the first paragraph of section 1029.8.36.53.21 refers, is equal to the number of litres of fuel determined by the formula

$$(0.55 \times A) + (0.45 \times B).$$

In the formula in the first paragraph,

(a) *A* is the vehicle’s city fuel consumption rating; and

(b) *B* is the vehicle’s highway fuel consumption rating.

For the purposes of the second paragraph and subject to the fifth paragraph, the city and highway fuel consumption ratings of a particular vehicle are those based on the number of litres of fuel per 100 kilometres consumed by a vehicle of the same make, model and model year as the particular vehicle and that has the same attributes as the particular vehicle, as established in the Fuel Consumption Guide published by Natural Resources Canada for the model year.

In the event of a discrepancy between the printed version of the Fuel Consumption Guide published by Natural Resources Canada for a model year and the version available for the model year on that department’s website, the website version shall prevail.

If the Fuel Consumption Guide has not established a fuel consumption rating in respect of a vehicle for a model year, the city and highway fuel consumption ratings of the vehicle, referred to in subparagraphs *a* and *b* of

the second paragraph, are to be established, to the satisfaction of the Minister, on the basis of the number of litres of fuel per 100 kilometres consumed by the vehicle in the city and on the highway, respectively.

“1029.8.36.53.23. A qualifying person who, at a time in a taxation year that occurs after 31 December 2008 and before 1 January 2016, acquires a recognized energy-efficient vehicle or leases such a vehicle under a long-term leasing contract, is deemed, subject to the second and third paragraphs, if the qualifying person encloses the prescribed form containing prescribed information with the fiscal return the qualifying person is required to file for the year under section 1000, or would be so required to file if the qualifying person had tax payable for that year under this Part, to have paid to the Minister, on the qualifying person’s balance-due day for that year, on account of the qualifying person’s tax payable for that year under this Part, the amount determined under section 1029.8.36.53.25 or 1029.8.36.53.26, in relation to the recognized energy-efficient vehicle, depending on whether the qualifying person acquires or leases it.

For the purpose of computing the payments that a person is required to make under section 1025 or 1026, subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the person is deemed to have paid to the Minister, on account of the aggregate of the person’s tax payable for the year under this Part and of the person’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.

This section does not apply to the acquisition or long-term leasing of a recognized energy-efficient vehicle that results from the awarding of a prize, unless the value of the prize is included in computing the income of the qualifying person receiving the prize.

“1029.8.36.53.24. If a partnership acquires a recognized energy-efficient vehicle or leases such a vehicle under a long-term leasing contract at a time in a fiscal period that occurs after 31 December 2008 and before 1 January 2016, every qualifying person who is a member of the partnership at the end of that fiscal period and encloses the prescribed form containing prescribed information with the fiscal return the qualifying person is required

to file under section 1000 for the qualifying person's taxation year in which that fiscal period ends, or would be required to so file if the qualifying person had tax payable for the year under this Part, is deemed, subject to the second paragraph, to have paid to the Minister, on the qualifying person's balance-day for that year, on account of the qualifying person's tax payable for that year under this Part, an amount equal to the qualifying person's share of the amount determined under section 1029.8.36.53.25 or 1029.8.36.53.26, in relation to the recognized energy-efficient vehicle, depending on whether the partnership acquires or leases it.

For the purpose of computing the payments that a person referred to in the first paragraph is required to make under section 1025 or 1026, subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, for the person's taxation year in which the fiscal period of the partnership ends, the person is deemed to have paid to the Minister, on account of the aggregate of the person's tax payable for the year under this Part and of the person'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, a qualifying person's share of an amount for a fiscal period of a partnership is equal to the agreed proportion of the amount in respect of the qualifying person for the partnership's fiscal period.

“1029.8.36.53.25. The amount to which the first paragraph of sections 1029.8.36.53.23 and 1029.8.36.53.24 refers, in relation to the acquisition of a recognized energy-efficient vehicle, is equal to

(*a*) if the vehicle is powered wholly or partly by gasoline and its weighted fuel consumption rating is at least 3 litres, or is powered wholly or partly by diesel fuel and its weighted fuel consumption rating is at least 2.58 litres,

- i. \$2,000, if the vehicle is acquired in the calendar year 2009 or 2010,
- ii. \$1,500, if the vehicle is acquired in the calendar year 2011,
- iii. \$1,000, if the vehicle is acquired in the calendar year 2012,

- iv. \$500, if the vehicle is acquired in the calendar year 2013, or
- v. zero, if the vehicle is acquired in the calendar year 2014 or 2015;

(b) if the vehicle is powered wholly or partly by gasoline and its weighted fuel consumption rating is less than 3 litres, or is powered wholly or partly by diesel fuel and its weighted fuel consumption rating is less than 2.58 litres,

- i. \$3,000, if the vehicle is acquired in any of the calendar years 2009 to 2011,
- ii. \$2,250, if the vehicle is acquired in the calendar year 2012,
- iii. \$1,500, if the vehicle is acquired in the calendar year 2013,
- iv. \$750, if the vehicle is acquired in the calendar year 2014, or
- v. zero, if the vehicle is acquired in the calendar year 2015;

(c) if the vehicle is a low-speed vehicle,

- i. \$4,000, if the vehicle is acquired in any of the calendar years 2009 to 2012,
- ii. \$3,000, if the vehicle is acquired in the calendar year 2013,
- iii. \$2,000, if the vehicle is acquired in the calendar year 2014, or
- iv. \$1,000, if the vehicle is acquired in the calendar year 2015; and

(d) if the vehicle is a vehicle that does not use fuel as its source of energy, other than a low-speed vehicle,

- i. \$8,000, if the vehicle is acquired in any of the calendar years 2009 to 2012,
- ii. \$6,000, if the vehicle is acquired in the calendar year 2013,
- iii. \$4,000, if the vehicle is acquired in the calendar year 2014, or
- iv. \$2,000, if the vehicle is acquired in the calendar year 2015.

“1029.8.36.53.26. The amount to which the first paragraph of sections 1029.8.36.53.23 and 1029.8.36.53.24 refers, in relation to the long-term leasing of a recognized energy-efficient vehicle, is equal to the amount obtained by multiplying the amount that would be determined in accordance with any of paragraphs *a* to *d* of section 1029.8.36.53.25 in respect of the vehicle if it were acquired at the time at which it is leased, by

- (a) 85%, if the leasing period is at least 72 months;
- (b) 80%, if the leasing period is at least 60 months and less than 72 months;
- (c) 70%, if the leasing period is at least 48 months and less than 60 months;
- (d) 55%, if the leasing period is at least 36 months and less than 48 months;
- (e) 40%, if the leasing period is at least 24 months and less than 36 months; and
- (f) 25%, if the leasing period is less than 24 months.

“1029.8.36.53.27. A qualifying person referred to in section 1029.8.36.53.23 or a partnership referred to in section 1029.8.36.53.24 shall keep the vouchers relating to the acquisition or leasing of a recognized energy-efficient vehicle during six years after the year to which they relate.”

(2) Subsection 1 has effect from 1 January 2009.

158. Divisions II.6.11 and II.6.12 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.115 to 1029.8.36.146, are repealed.

159. (1) Section 1029.8.36.166.40 of the Act is amended, in the definition of “eligible expenses” in the first paragraph,

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

“i. the expenses incurred by the corporation in the particular 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 in the particular year,

“ii. 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 the particular year or of the preceding year, as the case may be, in the capital cost of the property and that are paid after the end of the particular year or of the preceding year, as the case may be, but not later than 18 months after the end of that year, 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”;

(2) by adding the following subparagraph after subparagraph ii of paragraph *a*:

“iii. 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”;

(3) by replacing subparagraphs i and ii of paragraph *b* by the following subparagraphs:

“i. the expenses incurred by the partnership in the particular 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 in that fiscal period,

“ii. 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 the particular fiscal period or of the preceding fiscal period, as the case may be, in the capital cost of the property and that are paid after the end of the particular fiscal period or of the preceding fiscal period, as the case may be, but not later than 18 months after the end of that fiscal period, 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”;

(4) by adding the following subparagraph after subparagraph ii of paragraph *b*:

“iii. 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;”.

(2) Subsection 1 has effect from 14 March 2008.

160. Section 1029.8.36.172.1 of the Act is amended by replacing “the portion of the unused refundable tax credit” in the portion of the first paragraph before subparagraph *a* by “the unused portion of the refundable tax credit”.

161. Section 1029.8.67 of the Act is amended, in the French text,

(1) by inserting the following definition after the definition of “enfant admissible”:

“«établissement d’enseignement admissible» désigne un établissement d’enseignement visé au paragraphe *a* de l’article 752.0.18.10 ou une école secondaire;”;

(2) by replacing “une maison” in subparagraph iv of paragraph *b* of the definition of “frais de garde d’enfants” by “un établissement”;

(3) by striking out the definition of “maison d’enseignement admissible”.

162. (1) The Act is amended by inserting the following section after section 1029.8.105.2:

“1029.8.105.3. The amounts mentioned in section 1029.8.105 that would, taking section 1029.6.0.6 into account, be applicable for the year 2011, but for this section, must be increased by \$75 in the case of the amounts mentioned in paragraphs *a* and *b* of section 1029.8.105, and by \$50 in the case of the amount mentioned in paragraph *c* of section 1029.8.105.”

(2) Subsection 1 applies for the taxation year 2011.

163. (1) Section 1029.8.116.1 of the Act is amended

(1) by replacing the definition of “period of transition to work” by the following definition:

““period of transition to work” of an individual means

(*a*) 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 Chapter I or II of 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 or begins to receive a benefit referred to in paragraph *b*; or

(*b*) a period that begins on the first day of a particular month that is both subsequent to the month of March 2009 and recognized by the Minister of Employment and Social Solidarity as a month in which the individual ceases to receive a financial assistance benefit under Chapter III of Title II of the Individual and Family Assistance Act 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 or begins to receive a benefit referred to in paragraph *a*;”;

(2) by inserting “paragraph *e.6* of section 311 or” before “paragraph *h* of section 312” in paragraph *c* of the definition of “work income”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2009.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2008.

164. (1) Section 1029.8.116.5.0.2 of the Act is amended

(1) by replacing “third” in the portion of the first paragraph before subparagraph *a* by “fourth”;

(2) by replacing subparagraphs *b* and *c* of the first paragraph by the following subparagraphs:

“(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, an amount that is

i. a last resort financial assistance benefit paid under Chapter I or II of 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, or

ii. a financial assistance benefit paid under the Solidarité jeunesse program, Chapter III of Title II of the Individual and Family Assistance Act or the Youth Alternative pilot project; and

“(c) subject to the third paragraph, 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 (R.R.Q., chapter A-13.1.1, r. 1), a valid claim booklet issued by the Minister of Employment and Social Solidarity.”;

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

“Subparagraph *c* of the first paragraph does not apply in respect of an individual who receives a financial assistance benefit under Chapter III of Title II of the Individual and Family Assistance Act for the month that precedes the first month of the individual’s period of transition to work that includes the eligible month.”

(2) Subsection 1 applies from the taxation year 2009. However, when the period of transition to work of an individual, within the meaning of section 1029.8.116.1 of the Act, begins before 1 April 2009, section 1029.8.116.5.0.2 of the Act is to be read without reference to subparagraph ii of subparagraph *b* of the first paragraph.

165. (1) Section 1029.8.117 of the Act is amended by replacing “paragraph *e.2*” in paragraph *c* of the definition of “eligible individual” in the first paragraph by “paragraph *e.2* or *e.6*”.

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

166. (1) Section 1029.8.126 of the Act is amended, in the definition of “eligible beneficiary” in the first paragraph,

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

“(a) a CES grant has been paid for the year in relation to a contribution made in the year in respect of the beneficiary to a registered education savings plan;”;

(2) by striking out paragraph *b*.

(2) Subsection 1 applies in respect of a contribution made after 31 December 2008.

167. (1) The Act is amended by inserting the following section after section 1029.8.144:

“1029.8.144.1. Despite any inconsistent provision of any law, a trust governed by a registered education savings plan (in this section referred to as the “transferor plan”) may, in a taxation year, assign the right to claim an amount payable to it under this division for a preceding taxation year to a trust governed by another registered education savings plan (in this section referred to as the “transferee plan”), if

(a) the assignment is made in the course of an authorized transfer, within the meaning of the second paragraph of section 1029.8.136, of the aggregate of the properties held by the trust governed by the transferor plan to the trust governed by the transferee plan; and

(b) at the time of the authorized transfer referred to in subparagraph *a*, an education savings incentive agreement is applicable in respect of the transferee plan.

The assignment is not binding on the State and, as a result, the following rules apply:

(a) the Minister retains discretion to pay or not to pay the amount to the trust governed by the transferee plan;

(b) the assignment does not create any liability of the State to the trust governed by the transferee plan; and

(c) the rights of the trust governed by the transferee plan are subject to the rights conferred on the State by section 31 of the Act respecting the Ministère du Revenu (chapter M-31) and any right to compensation of which the State may avail itself.”

(2) Subsection 1 applies in respect of an authorized transfer made after 19 March 2009.

168. (1) The Act is amended by inserting the following after section 1029.8.145:

“DIVISION II.22

“CREDIT FOR HOME IMPROVEMENT AND RENOVATION

“§1. — Interpretation and general

“1029.8.146. In this division,

“eligible dwelling” of an individual means any of the following dwellings, that is not an excluded dwelling, including an adjoining or incidental structure of the dwelling, built before 1 January 2009 and located in Québec, of which the individual is the owner when the home improvement and renovation expenditures are incurred and that constitutes, at that time, the individual’s principal place of residence:

- (a) an individual house that is detached, semi-detached or a row house;
- (b) a permanently installed manufactured home or mobile home;
- (c) an apartment in an immovable under divided co-ownership; and
- (d) an apartment in a residential duplex or triplex;

“excluded dwelling” means a dwelling that, before recognized home improvement and renovation work was carried out, was the subject of

- (a) a notice of expropriation or a notice of intention to expropriate;
- (b) a reserve for public purposes; or

(c) a prior notice of the exercise of a hypothecary right registered in the registry office or any other procedure calling the individual’s right of ownership of the dwelling into question;

“home improvement and renovation expenditure” of an individual means an expenditure attributable to the carrying out of recognized home improvement and renovation work provided for in a home renovation agreement entered into in respect of an eligible dwelling of the individual that is

(a) the cost of labour supplied to carry out the work by the qualified contractor who is a party to the home renovation agreement, including the amount of any goods and services tax and Québec sales tax applicable; or

(b) the cost of movable property, other than household appliances, that enter into the carrying out of the recognized home improvement and renovation work provided for in the home renovation agreement, including the amount of any goods and services tax and Québec sales tax applicable, if, after the work is carried out, the property

i. has been incorporated with the eligible dwelling, has lost its individuality and ensures the utility of the dwelling, or

ii. has been permanently physically attached or joined to the eligible dwelling, without losing its individuality or being incorporated with the eligible dwelling, and ensures the utility of the dwelling;

“home renovation agreement” entered into in respect of an individual’s eligible dwelling means an agreement entered into after 31 December 2008 and before 1 January 2010 between a qualified contractor and the individual or a person who, at the time the agreement is entered into, is either the individual’s spouse or another individual who is the owner of the eligible dwelling, under which the qualified contractor undertakes to carry out recognized home improvement and renovation work in respect of the individual’s eligible dwelling;

“qualified contractor” in relation to a home renovation agreement entered into in respect of an individual’s eligible dwelling means a person or partnership that meets the following conditions:

(a) at the time the agreement is entered into, the person or partnership has an establishment in Québec and, if the person is an individual, is neither the owner of the eligible dwelling nor the spouse of one of the owners of the eligible dwelling; and

(b) at the time the recognized home improvement and renovation work is being carried out and if required for the carrying out of such work, the person or partnership is the holder of the appropriate licence issued under the Building Act (chapter B-1.1) and, if applicable, has paid the security provided for under that Act, unless the work is carried out in respect of an eligible dwelling located in a region not served by a road to which the Act respecting roads (chapter V-9) applies;

“qualified expenditure” of an individual, in relation to an eligible dwelling of the individual, means the aggregate of all amounts each of which is a home improvement and renovation expenditure of the individual that is paid, in relation to the eligible dwelling, on or before 30 June 2010 by the individual or the individual’s legal representative, by a person who is the individual’s spouse in the year 2009 or at the time the payment is made, or by any other individual who owns the eligible dwelling at the time the expenditure is incurred;

“recognized home improvement and renovation work” in respect of an individual’s eligible dwelling means the work, other than work related to installing household appliances or that consists exclusively of repair or maintenance work on the dwelling, that is

(a) refurbishment work done to improve the appearance and functional nature of the dwelling;

(b) reorganization work that consists in altering the interior distribution of the rooms, openings and divisions of the dwelling without increasing the floor space or cubic content;

(c) improvement, conversion or expansion work on the dwelling, including the addition of structures adjoining or incidental to the dwelling; or

(d) work required to restore the land to the condition it was in before the work described in paragraphs *a* to *c* was carried out;

“structure” means an ordered assembly of materials placed on or connected to the ground or attached to a dwelling, and intended to be used as a shelter or as support, prop or backing for moving above ground level, but does not include swimming pools, hot tubs, saunas or other similar equipment, or landscaping work on the land such as driveways, walkways, fences, low walls and paving stones used for landscaping.

1029.8.147. For the purposes of the definition of “eligible dwelling” in section 1029.8.146, the following rules apply:

(a) a dwelling that is a manufactured home or a mobile home is considered to be permanently installed only if

i. it is set on permanent foundations,

ii. it is served by a waterworks and sewer system, by an artesian well and a septic tank, or by a combination of these as necessary for the supply of drinking water and the drainage of waste water, and

iii. it is permanently connected to an electrical distribution system;

(b) a dwelling that is an apartment in an immovable under divided co-ownership or an adjoining structure includes only the portion of the apartment or structure that is a private portion; and

(c) if the dwelling is an apartment in a residential duplex or triplex and work is carried out in respect of a portion of the duplex or triplex that serves for the common use of the occupants, that portion is considered to be a structure adjoining an individual’s dwelling only if each of the apartments in the duplex or triplex is occupied, at the time the work-related expenditures are incurred, as a principal place of residence by an individual who co-owns the duplex or triplex at the time.

“1029.8.148. For the purposes of this division, work carried out in respect of an individual’s eligible dwelling can be considered to be recognized home improvement and renovation work only if it is consistent with the policy of the Government referred to in section 2.1 of the Environment Quality Act (chapter Q-2).

“1029.8.149. For the purpose of determining an individual’s qualified expenditure, the amount of the expenditure is to be reduced by

(a) an amount that is deductible in computing an individual’s income from a business or property for the year or a subsequent taxation year;

(b) an amount that is included in the capital cost of a property;

(c) an amount that is taken into account in computing

i. an amount that is deducted in computing the tax payable by an individual for the year or a subsequent taxation year under this Part, or

ii. an amount that is deemed to have been paid to the Minister on account of the tax payable by an individual for the year or a subsequent taxation year under this Part, except an amount that is deemed, under this division, to have been paid to the Minister on account of the tax payable by an individual under this Part; and

(d) an amount that is government assistance, non-government assistance, a reimbursement or any other form of assistance, including an indemnity paid under an insurance contract, attributable to the expenditure, that the individual or any other person (other than the person acting as a qualified contractor under the home renovation agreement under which the expenditure is incurred) has received, is entitled to receive or may reasonably expect to receive in any taxation year.

“§2. — *Credit*

“1029.8.150. An individual, other than a trust, who is resident in Québec at the end of 31 December 2009 is deemed to have paid to the Minister on the individual’s balance-due day for the individual’s taxation year 2009, on account of the individual’s tax payable under this Part for that year, an amount equal to the lesser of \$2,500 and the amount obtained by multiplying 20% by the amount by which the individual’s qualified expenditure in relation to an eligible dwelling of the individual exceeds \$7,500, if the individual files with the Minister, together with the fiscal return the individual is required to file for the year, or would be required to so file if tax were payable for the year, the prescribed form containing prescribed information.

For the purposes of the first paragraph, an individual who dies or ceases to be resident in Canada in the taxation year 2009 is deemed to be resident in Québec at the end of 31 December 2009 if the individual was resident in Québec immediately before dying or on the last day the individual was resident in Canada.

The individual shall keep the invoices and other vouchers relating to the recognized home improvement and renovation work in respect of which an amount is included in computing the individual's qualified expenditure in relation to an eligible dwelling during six years after the end of the last year to which they relate.

“1029.8.151. If more than one individual is deemed to have paid an amount to the Minister under section 1029.8.150 in relation to the same eligible dwelling, the total of the amounts that each of those individuals is deemed to have paid under that section in relation to the eligible dwelling may not exceed the particular amount that only one of those individuals would be deemed to have paid to the Minister under that section in relation to the eligible dwelling if the dwelling was an eligible dwelling in respect of that individual only.

If those individuals cannot agree as to what portion of the particular amount each would be deemed to have paid to the Minister under section 1029.8.150, the Minister may determine what portion of that amount is deemed paid by each individual under that section.

“1029.8.152. If an individual is deemed to have paid an amount to the Minister under section 1029.8.150 in relation to more than one eligible dwelling, the total of the amounts that the individual is deemed to have paid under that section may not exceed \$2,500.”

(2) Subsection 1 applies to the taxation year 2009.

169. (1) Section 1038 of the Act is amended by replacing “II.6.4.2” in the following provisions by “II.6.4.3”:

- subparagraph ii of subparagraph *a* of the second paragraph;
- subparagraph ii of subparagraph *b* of the second paragraph;
- the portion of subparagraph *a* of the third paragraph before subparagraph i.

(2) Subsection 1 has effect from 1 January 2009.

170. (1) Section 1049.14.2 of the Act is amended by replacing “an SME growth stock plan” in the first and second paragraphs by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

171. (1) Section 1049.14.3 of the Act is amended

- (1) by replacing “an SME growth stock plan” by “a stock savings plan II”;
- (2) by replacing “Canadian stock exchange” by “designated stock exchange located in Canada”.
- (2) Paragraph 1 of subsection 1 has effect from 20 March 2009.
- (3) Paragraph 2 of subsection 1 has effect from 14 December 2007.

172. (1) Section 1049.14.4 of the Act is amended

- (1) by replacing “an SME growth stock plan” in the following provisions by “a stock savings plan II”:
 - the first paragraph;
 - subparagraph *a* of the second paragraph;
 - subparagraphs i to iii of subparagraph *b* of the second paragraph;
- (2) by replacing “three” wherever it appears in the following provisions by “two”:
 - the first paragraph;
 - subparagraph *a* of the second paragraph;
 - subparagraphs i to iii of subparagraph *b* of the second paragraph.
- (2) Paragraph 1 of subsection 1 has effect from 20 March 2009.
- (3) Paragraph 2 of subsection 1 applies from the year 2009.

173. (1) Section 1049.14.5 of the Act is amended

- (1) by replacing “an SME growth stock plan” in the following provisions by “a stock savings plan II”:
 - the first paragraph;
 - subparagraph *a* of the second paragraph;
 - subparagraphs i to iii of subparagraph *b* of the second paragraph;
- (2) by replacing “three” wherever it appears in the following provisions by “two”:

- the first paragraph;
- subparagraph *a* of the second paragraph;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraph 2 of subsection 1 applies from the year 2009.

174. (1) Section 1049.14.6 of the Act is amended

(1) by replacing “an SME growth stock plan” in the following provisions by “a stock savings plan II”:

- the first paragraph;
- subparagraph *a* of the second paragraph;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph;

(2) by replacing “three” wherever it appears in the following provisions by “two”:

- the first paragraph;
- subparagraph *a* of the second paragraph;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraph 2 of subsection 1 applies from the year 2009.

175. (1) Section 1049.14.10 of the Act is amended, in the third paragraph,

(1) by replacing “an SME growth stock plan” in subparagraphs *a* to *c* by “a stock savings plan II”;

(2) by replacing “three” in subparagraphs *a* to *c* by “two”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 2009.

(3) Paragraph 2 of subsection 1 applies from the year 2009.

176. (1) Section 1049.14.13 of the Act is amended by replacing “an SME growth stock plan” by “a stock savings plan II”.

(2) Subsection 1 has effect from 20 March 2009.

177. (1) Section 1049.14.15 of the Act is amended by replacing “three” by “two”.

(2) Subsection 1 applies from the year 2009.

178. (1) Section 1049.14.20 of the Act is amended by replacing “three” wherever it appears by “two”.

(2) Subsection 1 applies from the year 2009.

179. (1) Section 1049.15 of the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

“Similarly, where the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2) purchases a class “A” share by agreement under section 9 of that Act, it incurs a penalty equal to the following percentage of the amount paid by the first purchaser for the share or for the class “B” share that was exchanged for the class “A” share under section 8 of that Act:

(a) 20%, where the amount paid by the first purchaser relates to such a share purchased by the first purchaser before 10 May 1996;

(b) 25%, where the amount paid by the first purchaser relates to such a share purchased by the first purchaser in the period that begins on 1 June 2009 and that ends on the last day of the corporation’s fiscal period in which the paid-up capital in respect of the shares of its capital stock first reaches 1.25 billion dollars; and

(c) 15%, in any other case.

The first and second paragraphs do not apply, however, to any purchase made by a corporation in a fiscal period, in circumstances other than those described in the second paragraph of section 776.1.5.0.1 or 776.1.5.0.6, as the case may be, to the extent that the aggregate of the amount of the purchase and of all previous purchases made by the corporation in the fiscal period is, in such circumstances, less than 2% of the amount of paid-up capital in respect of shares of its capital stock which, under the conditions for their issue, cannot be, either partially or totally, purchased or redeemed by the corporation or purchased by any person, in any manner whatever, directly or indirectly.

Similarly, the first and second paragraphs do not apply to any purchase made by a corporation in a fiscal period, in the circumstances described in the second paragraph of section 776.1.5.0.1 or 776.1.5.0.6, as the case may be.”

(2) Subsection 1 has effect from 1 June 2009.

180. The Act is amended by inserting the following sections after section 1051:

“**1051.1.** Section 1051.2 applies to a taxpayer for a taxation year if, at any time after the beginning of the year,

(a) the taxpayer has paid, in respect of the taxpayer’s tax payable for the year under this Part and of the taxpayer’s tax payable for the year under Parts IV, IV.1, VI and VI.1, one or more provisional accounts under section 1025 or 1026, subparagraph *a* of the first paragraph of section 1027 or any of sections 1145, 1159.7, 1175 and 1175.19, if they refer to that subparagraph *a*;

(b) it is reasonable to conclude that the total amount of those provisional accounts exceeds the total amount of the tax that will be payable by the taxpayer for the year under those Parts; and

(c) the Minister is of the opinion that the payment of those provisional accounts has caused or will cause undue hardship to the taxpayer.

“**1051.2.** The Minister may refund to a taxpayer to whom this section applies for a taxation year all or part of the excess referred to in paragraph *b* of section 1051.1.

“**1051.3.** For the purposes of the interest and penalties computed under this Part, a provisional account is deemed not to have been paid to the extent that all or part of the provisional account can reasonably be considered to have been refunded under section 1051.2.”

181. (1) Section 1056.4.1 of the Act is amended by replacing “section 280.3 or 1054” in paragraph *a.1* by “any of sections 279, 280.3 and 1054”.

(2) Subsection 1 has effect from 19 December 2008.

182. (1) Section 1086 of the Act is amended by inserting the following subparagraph after subparagraph *e.2* of the first paragraph:

“(e.3) require any person included in one of the classes of persons it determines to make information available to the public for the purpose of filing any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in this Act; and”.

(2) Subsection 1 applies in respect of information relating to a taxation year of a taxpayer or a fiscal period of a partnership that ends after 3 July 2007.

183. (1) The Act is amended by inserting the following section after section 1086.17:

“**1086.17.1.** For the purposes of sections 1086.14 to 1086.17, the amount of tax payable by an individual for a taxation year under any of sections 1086.15 to 1086.17, in respect of replacement shares that were not acquired by that individual, is to be determined, if any of the replacement shares that were not acquired relates to an original share described in paragraph *b* of section 776.1.1 and acquired by the individual in the period provided for in the second paragraph of section 776.1.1.1, as if,

(a) in the case of tax computed under section 1086.15, the amount of that tax were equal to the aggregate of

i. the amount that would be determined by the formula in the first paragraph of section 1086.15 if

(1) A, described in the second paragraph of section 1086.15, represented, in the cases where subparagraph i of subparagraph *a* of that second paragraph did not apply, only the portion of the aggregate of the eligible amounts described in subparagraph ii of subparagraph *a* of that second paragraph, determined in respect of the individual, that may reasonably be attributed to shares each of which is a share other than such an original share, and

(2) the only replacement shares whose acquisition is considered for the purposes of subparagraphs *b* and *d* of the second paragraph of section 1086.15 were the replacement shares that may reasonably be considered to relate to shares other than such original shares, and

ii. the amount that would be determined by the formula in the first paragraph of section 1086.15 if

(1) A, described in the second paragraph of section 1086.15, represented, in the cases where subparagraph i of subparagraph *a* of that second paragraph did not apply, only the portion of the aggregate of the eligible amounts described in subparagraph ii of subparagraph *a* of that second paragraph, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share,

(2) the only replacement shares whose acquisition is considered for the purposes of subparagraphs *b* and *d* of the second paragraph of section 1086.15 were the replacement shares that may reasonably be considered to relate to such original shares, and

(3) the percentage of 15% were replaced by a percentage of 25%; and

(b) in the case of tax computed under section 1086.16 or 1086.17, the percentage of 15% provided for in that section were replaced by a percentage of 25% in respect of the portion of the excess amount referred to in section 1086.16 or 1086.17, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share.”

(2) Subsection 1 has effect from 1 June 2009.

184. (1) The Act is amended by inserting the following section after section 1086.23:

“**1086.23.1.** For the purposes of sections 1086.20 to 1086.23, the amount of tax payable by an individual for a taxation year under any of sections 1086.21 to 1086.23, in respect of replacement shares that were not acquired by that individual, is to be determined, if any of the replacement shares that were not acquired relates to an original share described in paragraph *b* of section 776.1.1 and acquired by the individual in the period provided for in the second paragraph of section 776.1.1.1, as if,

(*a*) in the case of tax computed under section 1086.21, the amount of that tax were equal to the aggregate of

i. the amount that would be determined by the formula in the first paragraph of section 1086.21 if

(1) A, described in the second paragraph of section 1086.21, represented, in the cases where subparagraph i of subparagraph *a* of that second paragraph did not apply, only the portion of the aggregate of the eligible amounts described in subparagraph ii of subparagraph *a* of that second paragraph, determined in respect of the individual, that may reasonably be attributed to shares each of which is a share other than such an original share, and

(2) the only replacement shares whose acquisition is considered for the purposes of subparagraphs *b* and *d* of the second paragraph of section 1086.21 were the replacement shares that may reasonably be considered to relate to shares other than such original shares, and

ii. the amount that would be determined by the formula in the first paragraph of section 1086.21 if

(1) A, described in the second paragraph of section 1086.21, represented, in the cases where subparagraph i of subparagraph *a* of that second paragraph did not apply, only the portion of the aggregate of the eligible amounts described in subparagraph ii of subparagraph *a* of that second paragraph, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share,

(2) the only replacement shares whose acquisition is considered for the purposes of subparagraphs *b* and *d* of the second paragraph of section 1086.21 were the replacement shares that may reasonably be considered to relate to such original shares, and

(3) the percentage of 15% were replaced by a percentage of 25%; and

(b) in the case of tax computed under section 1086.22 or 1086.23, the percentage of 15% provided for in that section were replaced by a percentage of 25% in respect of the portion of the excess amount referred to in section 1086.22 or 1086.23, determined in respect of the individual, that may reasonably be attributed to shares each of which is such an original share.”

(2) Subsection 1 has effect from 1 June 2009.

185. (1) Section 1089 of the Act is amended by inserting the following subparagraph after subparagraph *e* of the first paragraph:

“(e.1) the amount that the individual would be required to include under paragraph *e.6* of section 311 in computing the individual’s income for the year if the individual had been resident in Québec throughout the year, up to the portion of that amount that may reasonably be attributed to the duties of an office or employment performed by the individual in Québec;”.

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

186. (1) Section 1090 of the Act is amended by inserting the following subparagraph after subparagraph *e* of the first paragraph:

“(e.1) the amount that the individual would be required to include under paragraph *e.6* of section 311 in computing the individual’s income for the year if the individual had been resident in Canada throughout the year;”.

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

187. (1) Section 1091.2 of the Act is amended by replacing “Canadian stock exchange nor on a foreign stock exchange” in subparagraph *i* of paragraph *a* of the definition of “qualified investment” by “designated stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

188. (1) Section 1094 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” wherever it appears in the following provisions by “designated stock exchange”:

- paragraph *c*;
- the portion of paragraph *c.1* before subparagraph *i*;
- paragraph *d*.

(2) Subsection 1 has effect from 14 December 2007.

189. (1) Section 1102.4 of the Act is amended by replacing “Canadian stock exchange or a foreign stock exchange” in paragraph *b* by “recognized stock exchange”.

(2) Subsection 1 has effect from 14 December 2007.

190. (1) Section 1129.0.0.6 of the Act is amended by replacing “Parts III.1.1” and “and III.10.5” by “Parts III.0.3, III.1.1” and “and III.10.5 to III.10.7”, respectively.

(2) Subsection 1, when it replaces “Parts III.1.1” by “Parts III.0.3, III.1.1”, has effect from 4 June 2009.

191. (1) Section 1129.2 of the Act is amended

(1) by adding the following subparagraph after subparagraph *v* of subparagraph *c* of the first paragraph:

“vi. the property ceases, in the particular year, to be considered as a production that receives no amount of financial assistance granted by a public body because the Société de développement des entreprises culturelles revokes, in the particular year, the certificate issued to the corporation in respect of the property for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35, or assistance referred to in any of subparagraphs *ii* to *viii.1* of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted, in the particular year, in respect of the property;”;

(2) by adding the following subparagraph after subparagraph *iv* of subparagraph *a* of the second paragraph:

“v. where subparagraph *vi* of subparagraph *c* of the first paragraph applies, the amount that it is deemed to have paid to the Minister in respect of the property under subparagraph *c* of the first paragraph of section 1029.8.35 had been equal to zero for a taxation year preceding the particular year; and”.

(2) Subsection 1 has effect from 1 January 2009.

192. (1) Section 1129.4.0.6 of the Act is amended

(1) by replacing “by reason of the fact that the favourable advance ruling given by the Société de développement des entreprises culturelles in respect of the property ceases to be in force at that time and that no certificate is issued by the Société in respect of the property, or of the fact that the certificate issued by the Société in respect of the property is revoked at that time” in subparagraph *a* of the first paragraph by “because the favourable advance ruling given in respect of the property by the Société de développement des entreprises culturelles is revoked at that time”;

(2) by striking out “or the certificate issued” in subparagraph iii of subparagraph *b* of the first paragraph and in subparagraph iii of subparagraph *a* of the second paragraph.

(2) Subsection 1 applies in respect of a property for which an application for an approval certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009.

193. (1) 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 agreed proportion in respect of the individual for the fiscal period referred to in the first paragraph.”

(2) Subsection 1 applies in respect of a qualifying security issued after 23 March 2006. However, when section 1129.12.19 of the Act applies before 4 June 2009, subparagraph *c* of the second paragraph of that section is to be read as follows:

“(c) C is the proportion that the share of the individual of the income or loss of the partnership for the fiscal period referred to in the first paragraph is of the income or loss of the partnership for the fiscal period, on the assumption that, if the income and loss of the partnership for the fiscal period are nil, the income of the partnership for the fiscal period is equal to \$1,000,000.”

194. (1) The Act is amended by inserting the following section after section 1129.27.0.2:

“1129.27.0.2.1. The Fund shall pay, for a particular taxation year beginning after 31 May 2009 and ending on or before the last day of its taxation year in which the paid-up capital in respect of the shares of its capital stock first reaches 1.25 billion dollars, a tax equal to 25% of the amount by which the aggregate of all amounts each of which is an amount paid during that particular taxation year for the purchase of a share as first purchaser exceeds \$150,000,000.

For the purposes of the first paragraph, an amount paid for the purchase of a share includes only the issue price paid in respect of the share.”

(2) Subsection 1 has effect from 1 June 2009.

195. (1) Section 1129.27.0.3 of the Act is amended by replacing “the year referred to in section 1129.27.0.2” by “a year referred to in section 1129.27.0.2 or 1129.27.0.2.1”.

(2) Subsection 1 has effect from 1 June 2009.

196. (1) The heading of Part III.9.0.1 of the Act is replaced by the following heading:

“SPECIAL TAX RELATING TO THE CREDIT FOR LABOUR TRAINING IN THE MANUFACTURING, FORESTRY AND MINING SECTORS”.

(2) Subsection 1 has effect from 20 March 2009.

ACT RESPECTING THE MINISTÈRE DU REVENU

197. Section 17.3 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by adding the following subparagraph after subparagraph *m* of the first paragraph:

“(n) contravenes section 350.52 of the Act respecting the Québec sales tax.”

198. Section 17.5 of the Act is amended

(1) by adding the following subparagraph after subparagraph *o* of the first paragraph:

“(p) contravenes section 350.52 of the Act respecting the Québec sales tax.”;

(2) by replacing “*j* to *o*” in the second and third paragraphs by “*j* to *p*”.

199. Section 17.9 of the Act is amended by replacing “*j* to *o*” in the second paragraph by “*j* to *p*”.

200. Section 60.3 of the Act is amended by replacing “34.3” by “34.3 or section 350.53 of the Act respecting the Québec sales tax (chapter T-0.1)”.

201. The Act is amended by inserting the following section after section 60.3:

“**60.4.** Every person who contravenes any of sections 350.51, 350.55 and 350.56 of the Act respecting the Québec sales tax (chapter T-0.1) is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than \$300 nor more than \$5,000 and, for a second offence within five years, to a fine of not less than \$1,000 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 \$50,000.”

202. Section 61.0.0.1 of the Act is amended by replacing “34 and 35 to 35.5” by “34 and 35 to 35.5 or section 350.52 of the Act respecting the Québec sales tax (chapter T-0.1)”.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE
DU QUÉBEC

203. (1) Section 34.1.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended

(1) by replacing “the said Act” in the following provisions by “that Act”:

— subparagraphs 1 to 3 of subparagraph i of paragraph *a*;

— subparagraph ii of paragraph *a*;

— the portion of subparagraph iv of paragraph *a* before subparagraph 1;

— subparagraph 3 of subparagraph iv of paragraph *a*;

— subparagraphs 3 and 4 of subparagraph ii of paragraph *b*;

— subparagraph iii of paragraph *b*;

(2) by replacing subparagraphs 1 and 2 of subparagraph iv of paragraph *a* by the following subparagraphs:

“(1) section 310 of that Act, to the extent that that section refers to any of sections 931.1, 961.17.0.1 and 965.20 of that Act,

“(2) paragraph *e.6* or *k.0.1* of section 311, paragraph *g* of section 312 or section 317 of that Act, if such an amount is deductible in computing the individual's taxable income for the year under section 725 of that Act by reason of any of paragraphs *a.1*, *c* and *c.0.1* of that section 725, or is an amount received as a pension under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9), or”;

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

“(1) any of paragraphs *d*, *d.1*, *d.2.1* and *f* to *i* of section 336 of the Taxation Act, except to the extent that paragraph *d* of that section refers to an amount described in paragraph *e.6* of section 311 or section 311.1 or 311.2 of that Act or to a pension paid under the Old Age Security Act, and except to the extent that the amount referred to in paragraph *g* of that section 336 was not included for the purpose of computing the individual's total income under subparagraph 2 of subparagraph iv of paragraph *a*,”;

(4) by replacing “*réfère*” in subparagraphs 3 and 4 of subparagraph ii of paragraph *b* in the French text by “*fait référence*”;

(5) by replacing subparagraph 6 of subparagraph ii of paragraph *b* by the following subparagraph:

“(6) paragraph *c.1* of section 339 of the Taxation Act, to the extent that that paragraph refers to an amount deductible under section 961.20 or 961.21 of that Act.”.

(2) Paragraph 2 of subsection 1, when it replaces subparagraph 2 of subparagraph *iv* of paragraph *a* of section 34.1.4 of the Act, applies from the year 2008.

(3) Paragraph 3 of subsection 1 applies from the year 2007. However, when subparagraph 1 of subparagraph *ii* of paragraph *b* of section 34.1.4 of the Act applies to the year 2007, it is to be read as follows:

“(1) any of paragraphs *d*, *d.1*, *d.2.1* and *f* to *i* of section 336 of the Taxation Act, except to the extent that paragraph *d* of that section refers to an amount described in section 311.1 or 311.2 of the said Act or to a pension paid under the Old Age Security Act, and except to the extent that the amount referred to in paragraph *g* of that section 336 was not included for the purpose of computing the individual’s total income under subparagraph 2 of subparagraph *iv* of paragraph *a*.”.

204. (1) Section 34.1.9 of the Act is amended by replacing the second paragraph by the following paragraph:

“The amount of the overpayment referred to in the first paragraph is equal to the aggregate of all amounts each of which is an amount—established, if applicable, in Canadian currency in the manner provided for in paragraph *e* of section 21.4.26 of the Taxation Act—that the employer would be deemed to have paid to the Minister of Revenue for the taxation year under section 1029.8.36.0.3.48 of that Act, if it were read without reference to the fourth and fifth paragraphs of that section, or under section 1029.8.36.0.3.57 of that Act, if it were read without reference to the second and third paragraphs of that section.”

(2) Subsection 1 applies to a taxation year that begins after 13 December 2007.

205. (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.* \$14,040 where, for the year, the individual has no eligible spouse and no dependent child,

“*ii.* \$22,750 where, for the year, the individual has no eligible spouse but has one dependent child,

“*iii.* \$25,790 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$22,750 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) \$25,790 where the individual has one dependent child for the year, or

“(2) \$28,595 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2009.

ACT RESPECTING THE QUÉBEC SALES TAX

206. (1) Section 16 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by replacing “7.5%” in the first paragraph by “8.5%”.

(2) Subsection 1 has effect from 1 January 2011, except in respect of the supplies referred to in subsections 3 to 8.

(3) Subject to subsections 4 to 8, subsection 1 applies in respect of

(a) a supply of a property or service for which all of the consideration becomes due after 31 December 2010 and is not paid before 1 January 2011; and

(b) a supply of a property or service for which part of the consideration becomes due after 31 December 2010 and is not paid before 1 January 2011; however, tax at the rate of 7.5% is to be calculated on the value of any part of the consideration that becomes due or is paid before 1 January 2011.

(4) If, by reason of the application of section 86 of the Act, tax under section 16 of the Act, as amended by subsection 1, in respect of a supply of corporeal movable property by way of sale, calculated on the value of all or part of the consideration for the supply is payable before 1 January 2011, the tax is to be calculated at the rate of 7.5%, unless, by reason of the application of section 89 of the Act, tax calculated on the value of the consideration or a part of the consideration is payable after 31 December 2010, in which case the tax is to be calculated at the rate of 8.5%.

(5) Subsection 1 applies in respect of a supply of an immovable by way of sale made under an agreement in writing entered into after 31 December 2010 under which ownership and possession of the immovable are transferred to the recipient after that date.

(6) Subsection 1 applies in respect of a supply made under an agreement in writing entered into after 31 December 2010 for the construction, renovation or alteration of, or repair to, an immovable or a ship or other marine vessel.

(7) Subsection 1 applies in respect of a supply of a property or service delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit after 31 December 2010.

(8) If a supply of a property or service is made and the consideration for the supply of the property or service delivered, performed or made available during a period beginning before 1 January 2011 and ending after 31 December 2010 is paid by the recipient under a budget payment arrangement with a reconciliation of the payments to take place at or after the end of the period, the following rules apply:

(a) at the time the supplier issues an invoice for the reconciliation of the payments, the supplier shall determine the positive or negative amount determined by the formula

A – B;

(b) if the amount determined under paragraph *a* in respect of a supply of a property or service is a positive amount and the supplier is a registrant, the supplier shall collect, and is deemed to have collected on the day the invoice for the reconciliation of payments is issued, that amount from the recipient as tax; and

(c) if the amount determined under paragraph *a* in respect of a supply of a property or service is a negative amount and the supplier is a registrant, the supplier shall refund or credit that amount to the recipient and issue a credit note for that amount in accordance with section 449 of the Act, unless the recipient issues a debit note for that amount.

(9) For the purposes of the formula in paragraph *a* of subsection 8,

(a) A is the total tax that would be payable by the recipient in respect of a supply of a property or service delivered, performed or made available during the period if it were calculated

i. at the rate of 7.5% on the value of the consideration attributable to the part of the property or service supplied that is delivered, performed or made available before 1 January 2011, if the consideration attributable to that part had become due or been paid before 1 January 2011, and

ii. at the rate of 8.5% on the value of the consideration attributable to the part of the property or service supplied that is delivered, performed or made available after 31 December 2010, if the consideration attributable to that part had become due after 31 December 2010 and had not been paid before 1 January 2011; and

(b) B is the total tax payable by the recipient in respect of a supply of a property or service delivered, performed or made available during the period.

(10) For the purposes of subsections 7 to 9, if a supply of a property or service delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit is made during a period for which the supplier issues an invoice in respect of the supply and, because of the method of recording the delivery of the property or the provision of the service, the time at which all or part of the property is delivered, or the time at which all or part of the service is provided, cannot reasonably be determined, an equal part of the whole of the property delivered, or of the whole of the service provided, in the period is deemed to have been delivered or provided, as the case may be, on each day of the period.

207. (1) Section 16.1 of the Act is amended by replacing “7.5%” in the first paragraph by “8.5%”.

(2) Subsection 1 has effect from 1 January 2011.

208. (1) Section 17 of the Act is amended by replacing “7.5%” in the first paragraph by “8.5%”.

(2) Subsection 1 applies in respect of the bringing into Québec of corporeal property after 31 December 2010.

209. (1) Section 18 of the Act is amended by replacing “7.5%” in the portion before paragraph 1 by “8.5%”.

(2) Subsection 1 has effect from 1 January 2011, except in respect of the supplies referred to in subsections 3 to 5.

(3) Subject to subsections 4 and 5, subsection 1 applies in respect of a supply for which the consideration becomes due after 31 December 2010 and is not paid before 1 January 2011.

(4) Subsection 1 applies in respect of a supply made under an agreement in writing entered into after 31 December 2010 for the construction, renovation or alteration of, or repair to, a ship or other marine vessel.

(5) Subsection 1 applies in respect of a supply of a property or service delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit after 31 December 2010.

(6) For the purposes of subsection 5, if a supply of a property or service delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit is made during a period for which the supplier issues an invoice in respect of the supply and, because of the method of recording the delivery of the property or the provision of the service, the time at which all or part of the property is delivered, or the time at which all or part of the service is provided, cannot reasonably be determined, an equal part of the whole of the property delivered, or of the whole of the service provided, in the period is deemed to have been delivered or provided, as the case may be, on each day of the period.

210. (1) Section 18.0.1 of the Act is amended by replacing “7.5%” in subparagraph 1 of the second paragraph by “8.5%”.

(2) Subsection 1 has effect from 1 January 2011, except in respect of the supplies referred to in subsections 3 to 5.

(3) Subject to subsections 4 and 5, subsection 1 applies in respect of a supply for which the consideration becomes due after 31 December 2010 and is not paid before 1 January 2011.

(4) Subsection 1 applies in respect of a supply made under an agreement in writing entered into after 31 December 2010 for the construction, renovation or alteration of, or repair to, a ship or other marine vessel.

(5) Subsection 1 applies in respect of a supply of a property or service delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit after 31 December 2010.

(6) For the purposes of subsection 5, if a supply of a property or service delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit is made during a period for which the supplier issues an invoice in respect of the supply and, because of the method of recording the delivery of the property or the provision of the service, the time at which all or part of the property is delivered, or the time at which all or part of the service is provided, cannot reasonably be determined, an equal part of the whole of the property delivered, or of the whole of the service provided, in the period is deemed to have been delivered or provided, as the case may be, on each day of the period.

211. (1) Section 60 of the Act is amended by replacing “100/107.5” in paragraph 3 by “100/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

212. (1) Section 69.3.1 of the Act is amended

(1) by replacing “7.875%” and “12.875%” in the portion before paragraph 1 by “8.925%” and “13.925%”, respectively;

(2) by replacing “7.87%” in paragraph 1 by “8.92%”;

(3) by replacing “12.87%” in paragraph 2 by “13.92%”.

(2) Subsection 1 has effect from 1 January 2011.

213. Section 176 of the Act is amended by replacing “where the eye-care professional is entitled under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut in which the professional practises” in paragraph 8 by “if the eye-care professional is

entitled under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut (province or territory in which the professional practises)”.

214. (1) Section 211 of the Act is amended by replacing the second paragraph by the following paragraph:

“In addition, any consumption or use of the property or service by the employee, member or volunteer is deemed to be consumption or use by the person and not by the employee, member or volunteer, and the person is deemed to have paid, at the time the allowance was paid, tax in respect of the supply equal to the amount determined by multiplying the amount of the allowance by 8.5/108.5.”

(2) Subsection 1 applies in respect of an allowance paid by a person after 31 December 2010.

215. (1) Section 213 of the Act is amended by replacing “7.5/107.5” in the portion of the first paragraph before subparagraph 1 by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

216. (1) Section 252 of the Act is amended by replacing “7.5/107.5” in the portion of paragraph 2 before subparagraph *a* by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

217. (1) Section 290 of the Act is amended

(1) in subparagraph *b* of subparagraph 2 of the first paragraph,

(a) by replacing “7.5/107.5” in subparagraph ii by “8.5/108.5”;

(b) by replacing “7.5/107.5” in subparagraph iii by “8.5/108.5”;

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

“Subparagraph 2 of the first paragraph does not apply where the registrant is, by reason of section 203 or 206, not entitled to include, in determining an input tax refund, an amount in respect of the tax payable by the registrant in respect of the last acquisition or bringing into Québec of the property or service.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2011.

218. (1) Section 300 of the Act is amended by replacing “7.5/107.5” in paragraph 1 by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

219. (1) Section 300.1 of the Act is amended by replacing “7.5/107.5” in subparagraph *a* of paragraph 2 by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

220. (1) Section 300.2 of the Act is amended

(1) by replacing “7.5/107.5” in the portion of subparagraph *b* of paragraph 1 before subparagraph *i* by “8.5/108.5”;

(2) by replacing “7.5/107.5” in subparagraph *b* of paragraph 2 by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

221. (1) Section 318 of the Act is amended by replacing “100/107.5” in paragraph 1 by “100/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

222. (1) Section 323.1 of the Act is amended by replacing “7.5/107.5” in paragraph 1 by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

223. (1) Section 323.2 of the Act is amended by replacing “7.5/107.5” in subparagraph *a* of paragraph 2 by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

224. (1) Section 323.3 of the Act is amended

(1) by replacing “7.5/107.5” in the portion of subparagraph *b* of paragraph 1 before subparagraph *i* by “8.5/108.5”;

(2) by replacing “7.5/107.5” in subparagraph *b* of paragraph 2 by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

225. (1) Section 350.1 of the Act is amended by replacing “7.5/107.5” in the definition of “tax fraction” by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

226. (1) Section 350.6 of the Act is amended by replacing “7.5/107.5” in subparagraph 1 of the first paragraph by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

227. The Act is amended by inserting the following after section 350.49:

“DIVISION XXII

“RESTAURANT SERVICES

“350.50. For the purposes of this division,

“establishment providing restaurant services” means, as the case may be, a place

(1) laid out to ordinarily provide, for consideration, meals for consumption on the premises;

(2) where meals for consumption elsewhere than on the premises are provided for consideration; or

(3) where a caterer carries on a business;

however, the expression does not include, as the case may be, a place

(4) that is reserved exclusively for the personnel of a business and where meals are provided for such personnel;

(5) that is a mobile vehicle in which meals are provided;

(6) where are made supplies of meals that are zero-rated supplies exclusively;

(7) where are provided alcoholic beverages exclusively;

(8) where are provided, for consideration, meals to be consumed exclusively in the stands, seats or area reserved for the spectators or participants at a cinema, theatre, amphitheatre, racetrack, arena, stadium, sports centre or any other similar place;

(9) where meals for consumption elsewhere than on the premises are provided for consideration and that is a butcher’s shop, bakery, fish shop, grocery store or any other similar business; or

(10) that is laid out to ordinarily provide, for consideration, meals for consumption on the premises, that is integrated into the business premises of another business of the operator (other than an establishment providing restaurant services) and that is designed in such a way that less than 20 persons can consume meals on the premises simultaneously;

“meal” means a food or beverage intended for human consumption but does not include

(1) a food or beverage supplied through a vending machine; or

(2) a food or beverage that a recipient receives solely for the purpose of again making a supply of it.

“350.51. If the operator of an establishment providing restaurant services makes a taxable supply of a meal (other than a zero-rated supply) in the course of operating the establishment, the operator shall prepare an invoice containing prescribed information, provide the invoice (except in the cases and conditions prescribed) to the recipient without delay after preparing it and keep a copy of the invoice.

“350.52. The operator of an establishment providing restaurant services who is a registrant shall, by means of a prescribed device, keep a register containing the information referred to in section 350.51 and issue the invoice described in that section.

The operator shall also enter in the register, by means of the device, the prescribed information on the operations relating to an invoice or to the supply of a meal. In the case of information relating to the payment of such a supply, the operator shall enter the information in the register without delay, except in the cases prescribed, upon receiving the payment.

“350.53. A registrant referred to in section 350.52 or a person acting on the registrant’s behalf may not print the invoice containing the information referred to in section 350.51 more than once, except when providing it to the recipient for the purposes of section 350.51. If such a registrant or such a person generates a copy, duplicate, facsimile or any other type of total or partial reproduction for another purpose, the registrant or person can only do so by means of the device referred to in section 350.52 and shall make a note on such a document identifying the operation relating to the invoice.

No registrant or person referred to in the first paragraph may provide a recipient of a supply described in section 350.51 with a document stating the consideration paid or payable by the recipient for the supply and the tax payable in respect of the supply, except in the prescribed cases and conditions or unless the document was generated in accordance with the first paragraph or in accordance with section 350.52.

“350.54. A registrant referred to in section 350.52 shall file with the Minister, for each prescribed period, a report in the prescribed form containing prescribed information, within the prescribed time and in the manner prescribed by the Minister.

Except in the cases prescribed, the form must be filed in respect of each device referred to in section 350.52 even if no meal was supplied during the period.

“350.55. No registrant referred to in section 350.52 may have, in an establishment providing restaurant services, a device referred to in that section that is not sealed at all times.

If a seal is broken, the registrant shall, without delay and at the registrant's expense, have a new seal affixed and notify the Minister in the prescribed manner.

“350.56. No person may open or repair a device referred to in section 350.52, or install or affix a seal on such a device, unless authorized to do so by the Minister.

Any person who activates, deactivates, initializes, maintains, repairs or updates a device referred to in section 350.52 or who performs any other work in respect of such a device shall notify the Minister in the prescribed manner and without delay after performing such work.

“350.57. The Minister may, on such terms and conditions as the Minister determines, exempt a person or class of persons from a requirement set out in sections 350.51 to 350.56. The Minister may, however, revoke the exemption or modify the terms and conditions.

“350.58. Is liable to a penalty of \$100 whoever fails to comply with any of sections 350.51, 350.55 and 350.56, to a penalty of \$300 whoever fails to comply with section 350.52 and to a penalty of \$200 whoever fails to comply with section 350.53.

“350.59. In any proceedings respecting an offence under section 60.3 of the Act respecting the Ministère du Revenu (chapter M-31), when it refers to section 350.53, an offence under section 60.4 of the Act respecting the Ministère du Revenu, when it refers to any of sections 350.51, 350.55 and 350.56, an offence under section 61.0.0.1 of the Act respecting the Ministère du Revenu, when it refers to section 350.52, or an offence under section 485.3, when it refers to section 425.1.1, an affidavit of a public servant of the Ministère du Revenu attesting that the public servant had knowledge that an invoice was provided to the recipient by an operator of an establishment providing restaurant services referred to in section 350.51 or by a person acting on the operator's behalf, is proof, in the absence of any proof to the contrary, that the invoice was prepared and provided by the registrant or the person acting on the operator's behalf and that the amount shown in the invoice as being the consideration corresponds to the consideration received from the recipient for the supply of a meal.

“350.60. In proceedings respecting an offence referred to in section 350.59, an affidavit of a public servant of the Ministère du Revenu attesting that the public servant carefully analyzed an invoice and that it was impossible for the public servant to find that it was issued using an operator's device referred to in section 350.52, is proof, in the absence of any proof to the contrary, that the invoice was not issued by means of the operator's device.”

228. (1) Section 358 of the Act is amended by replacing “7.5/107.5” in subparagraph 1 of the second paragraph by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

229. (1) Section 359 of the Act is amended

(1) by replacing “membre” in the portion before paragraph 1 in the French text by “un associé”;

(2) by replacing “7.5/107.5” in subparagraph *b* of paragraph 1 by “8.5/108.5”;

(3) by replacing “7.5/107.5” in subparagraph *b* of paragraph 3 by “8.5/108.5”.

(2) Subsection 1 has effect from 1 January 2011.

230. (1) Section 362.3 of the Act is amended by replacing “\$5,573” in the formula in subparagraph 2 of the first paragraph by “\$6,316”.

(2) Subsection 1 applies in respect of a taxable supply by way of sale of a single unit residential complex or a residential unit held in co-ownership if the agreement in writing for the supply is entered into after 31 December 2010 and ownership and possession under the agreement are transferred after that date.

231. (1) Section 370.0.1 of the Act is amended by replacing “\$253,969” in subparagraph 3 of the first paragraph by “\$256,331”.

(2) Subsection 1 applies in respect of a supply to a particular individual of all or part of a building in which a residential unit forming part of a residential complex is situated if possession of the residential unit is given to the particular individual after 31 December 2010.

232. (1) Section 370.0.2 of the Act is amended

(1) by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

“(1) if the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1 is not more than \$227,850, the amount determined by the formula

$$[2.78\% \times (A - B)] + (8.5\% \times B); \text{ and}$$

“(2) if the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1 is more than \$227,850 but less than \$256,331, the amount determined by the formula

$\{[2.78\% \times (A - B)] \times [(\$256,331 - C)/\$28,481]\} + (8.5\% \times B)."$;

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

"For the purposes of this section, the amount obtained by multiplying 2.78% by the difference between A and B may not exceed \$6,316."

(2) Subsection 1 applies in respect of a supply to a particular individual of all or part of a building in which a residential unit forming part of a residential complex is situated if possession of the residential unit is given to the particular individual after 31 December 2010.

233. (1) Section 370.3.1 of the Act is amended by replacing "\$253,969" and "7.5%" by "\$256,331" and "8.5%", respectively.

(2) Subsection 1 applies in respect of a supply to a particular individual of all or part of a building in which a residential unit forming part of a residential complex is situated if possession of the residential unit is given to the particular individual after 31 December 2010.

234. (1) Section 370.5 of the Act is amended by replacing "\$253,969" in paragraph 4 by "\$256,331".

(2) Subsection 1 applies in respect of a supply of a share of the capital stock of a cooperative housing corporation if the corporation has paid tax at the rate of 8.5% in respect of the taxable supply of the residential complex in respect of which the supply of the share is made.

235. (1) Section 370.6 of the Act is amended

(1) by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

"(1) if the total consideration is not more than \$227,850, the amount determined by the formula

$[2.78\% \times (A - B)] + (8.5\% \times B)$; and

"(2) if the total consideration is more than \$227,850 but less than \$256,331, the amount determined by the formula

$\{\$6,316 \times [(\$256,331 - A)/\$28,481]\} + (8.5\% \times B)."$;

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

"For the purposes of this section, the amount obtained by multiplying 2.78% by the difference between A and B may not exceed \$6,316."

(2) Subsection 1 applies in respect of a supply of a share of the capital stock of a cooperative housing corporation if the corporation has paid tax at the rate of 8.5% in respect of the taxable supply of the residential complex in respect of which the supply of the share is made.

236. (1) Section 370.8 of the Act is amended by replacing “\$253,969” and “7.5%” by “\$256,331” and “8.5%”, respectively.

(2) Subsection 1 applies in respect of a supply of a share of the capital stock of a cooperative housing corporation if the corporation has paid tax at the rate of 8.5% in respect of the taxable supply of the residential complex in respect of which the supply of the share is made.

237. (1) Section 370.10 of the Act is amended

(1) in the third paragraph,

(a) by inserting the following subparagraph before subparagraph 1:

“(0.1) in the case where all or substantially all of the tax was paid at the rate of 8.5% 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%, \$6,316;”;

(b) by inserting “at the rate of 7.5%” after “all of the tax was paid” in subparagraphs 1 to 3;

(c) by replacing subparagraph 4 by the following subparagraph:

“(4) in any other case, the amount determined by the formula

$(D \times \$69) + (E \times \$34) + (F \times \$743) + \$5,573.$ ”;

(2) in the fourth paragraph,

(a) by inserting “at the rate of 7.5%” after “the tax was paid” in subparagraphs 1 and 2;

(b) by adding the following subparagraph after subparagraph 2:

“(3) F is the percentage that corresponds to the extent to which the tax was paid at the rate of 8.5% 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%.”

(2) Subsection 1 applies in respect of a rebate relating to a residential complex for which an application is filed with the Minister of Revenue after 31 December 2010.

238. (1) Section 378.7 of the Act is amended by replacing “\$5,573” in the portion of subparagraph 1 of the second paragraph before the formula by “\$6,316”.

(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, if the agreement in writing for the supply is entered into after 31 December 2010 and ownership and possession under the agreement are transferred after that date; and

(2) a deemed purchase 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 2010.

239. (1) Section 378.9 of the Act is amended by replacing “\$5,573” in the portion of subparagraph 1 of the second paragraph before the formula by “\$6,316”.

(2) Subsection 1 applies in respect of a supply of a building or part of it forming part of a residential complex and of 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 2010.

240. (1) Section 378.11 of the Act is amended by replacing “\$5,573” in the portion of subparagraph 1 of the second paragraph before the formula by “\$6,316”.

(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, if the agreement in writing for the supply is entered into after 31 December 2010 and ownership and possession under the agreement are transferred after that date; and

(2) a deemed purchase 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 2010.

241. Section 383 of the Act is amended by inserting the following definition in alphabetical order:

““municipality” includes a person designated by the Minister to be a municipality, but only in respect of activities, specified in the designation, that involve the making of supplies, other than taxable supplies, by the person of municipal services;”.

242. Section 411 of the Act is amended by replacing the second paragraph by the following paragraph:

“Despite subparagraph 1 of the first paragraph, no person who is a small supplier, other than the following persons, may make an application for registration under that paragraph unless the person applies to the Minister of National Revenue for registration under subsection 3 of section 240 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15):

- (1) a person who supplies financial services; and
- (2) a charity or public institution that, as a sponsor, supplies admissions to a convention, other than an admission to a foreign convention, to a person not resident in Québec.”

243. The Act is amended by inserting the following section after section 425.1:

425.1.1. Despite the first paragraph of section 425, a registrant who makes a taxable supply of a meal, other than a zero-rated supply, shall show on the invoice referred to in section 350.51 and that the registrant is required to provide to the recipient the consideration paid or payable by the recipient for the supply as well as the tax payable in respect of the supply in such a way that the amount of the tax is shown clearly and separately from the tax under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

244. (1) Section 453 of the Act is amended by replacing “100/107.5” in the portion of paragraph 1 before subparagraph *a* by “100/108.5”.

- (2) Subsection 1 has effect from 1 January 2011.

245. Section 485.3 of the Act is amended by replacing “section 425 or 425.1” by “any of sections 425, 425.1 and 425.1.1”.

246. Section 677 of the Act is amended by inserting the following subparagraphs after subparagraph 33.1 of the first paragraph:

“(33.2) determine, for the purposes of section 350.51, the prescribed information that an invoice must contain and the prescribed cases and conditions in respect of which an invoice is not provided to the recipient;

“(33.3) determine, for the purposes of section 350.52, the prescribed devices, the prescribed information and the prescribed cases in respect of which information is not required to be entered without delay;

“(33.4) determine, for the purposes of the second paragraph of section 350.53, the prescribed cases and conditions in respect of which a document may be provided;

“(33.5) determine, for the purposes of section 350.54, the prescribed periods, prescribed times and prescribed cases;

“(33.6) determine, for the purposes of sections 350.55 and 350.56, the prescribed manner of notifying the Minister;”.

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

247. (1) Section 460 of the 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 (2009, chapter 5) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies from the taxation year 2007. In addition, when the definition of “earned income” in section 1029.8.67 of the Act applies to the taxation years 2003 to 2006, paragraph *b* of that definition is to be read as if “e.4” was replaced by “e.5”.”

(2) Subsection 1 has effect from 15 May 2009.

ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON
13 MARCH 2008 AND TO CERTAIN OTHER BUDGET STATEMENTS

248. (1) The Act giving effect to the Budget Speech delivered on 13 March 2008 and to certain other budget statements (2009, chapter 15) is amended by replacing sections 544 to 550 by the following sections:

“**544.** Every regulation made by the Government under a provision of the Tobacco Tax Act (R.S.Q., chapter I-2) 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 the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

“**545.** Every act performed and every decision made under a provision of the Tobacco Tax Act (R.S.Q., chapter I-2) 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 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 the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

“**546.** Every act begun before 4 June 2009 which did not conflict with a provision of the Tobacco Tax Act (R.S.Q., chapter I-2) 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 is continued, unless otherwise specially provided, in accordance with the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

“547. Every pleading drawn up before 4 June 2009 in accordance with a provision of the Tobacco Tax Act (R.S.Q., chapter I-2) 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 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 (R.S.Q., chapter I-2) or of the Fuel Tax Act (R.S.Q., chapter T-1) 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 the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

“549. Applications made before 4 June 2009 which did not conflict with a provision of the Tobacco Tax Act (R.S.Q., chapter I-2) 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 are continued in accordance with the corresponding provisions of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

“550. For greater certainty, the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) applies, with the necessary modifications, to a thing seized under a provision of the Tobacco Tax Act (R.S.Q., chapter I-2) or of the Fuel Tax Act (R.S.Q., chapter T-1) that was repealed by section 20 or 539 of this Act.”

(2) Subsection 1 has effect from 4 June 2009.

TRANSITIONAL AND FINAL PROVISIONS

249. If section 1029.8.116.9.1 of the Taxation Act (R.S.Q., chapter I-3) applies to the taxation year 2009 in respect of an individual whose period of transition to work, within the meaning of section 1029.8.116.1 of the Taxation Act, is described in paragraph *b* of the definition of that expression, enacted by section 163, subparagraphs *a* and *b* of the second paragraph of that section 1029.8.116.9.1 are to be read as follows:

“(a) if the individual files the application before 1 July 2009,

i. the Minister shall pay to the individual, on 15 July 2009, an amount equal to the product obtained by multiplying \$200 by the number of eligible months that precede the month of July 2009, and

ii. 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; and

“(b) in any other case,

i. 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

ii. 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.”

250. The Minister of Revenue may establish and implement a transitional financial compensation program to subsidize the cost of acquiring and installing the prescribed devices referred to in section 350.52 of the Act respecting the Québec sales tax, enacted by section 227 of this Act.

251. This Act comes into force on 20 April 2010, except sections 197 to 200, 202, section 227, when it enacts sections 350.50 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), section 243 and section 245, which come into force on the date or dates to be set by order of the Government. Such orders may apply to one or more classes of operators of establishments providing restaurant services.

2010, chapter 6
APPROPRIATION ACT NO. 2, 2010-2011

Bill 98

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

Introduced 12 May 2010

Passed in principle 12 May 2010

Passed 12 May 2010

Assented to 13 May 2010

Coming into force: 13 May 2010

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the consolidated revenue fund, for the 2010-2011 fiscal year, a sum not exceeding \$35,224,586,201.00, including \$494,000,000.00 for the payment of expenditures chargeable to the 2011-2012 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 2011-2012. Finally, it establishes to what extent the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.



Chapter 6

APPROPRIATION ACT NO. 2, 2010-2011

[Assented to 13 May 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The Government may draw out of the consolidated revenue fund a sum not exceeding \$35,224,586,201.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2010-2011 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 2011-2012 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 \$15,501,829,699.00 of the appropriations voted pursuant to the Appropriation Act No. 1, 2010-2011 (2010, chapter 2).
- 2.** The balance of any appropriation allocated for the 2010-2011 fiscal year that is not entirely used may, subject to the conditions stipulated in the Expenditure Budget, be carried over in 2011-2012, up to the equivalent of \$157,723,500.00. Moreover, the Conseil du trésor may authorize the carryover of an additional \$145,759,900.00 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 13 May 2010.

SCHEDULE 1

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION
DU TERRITOIRE

PROGRAM 1

Greater Montréal Promotion and Development	81,240,125.00
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PROGRAM 2

Municipal Infrastructure Modernization	344,136,125.00
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PROGRAM 3

Compensation in lieu of Taxes and Financial Assistance to Municipalities	194,535,400.00
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PROGRAM 4

General Administration	53,681,400.00
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PROGRAM 5

Regional Development and Rurality	68,744,975.00
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PROGRAM 6

Commission municipale du Québec	1,713,000.00
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PROGRAM 7

Housing	354,767,625.00
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PROGRAM 8

Régie du logement	11,493,350.00
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	<u>1,110,312,000.00</u>
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AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Company Development, Training and Food Quality	260,462,350.00
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PROGRAM 2

Government Agencies	334,691,425.00
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	595,153,775.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Secrétariat du Conseil du trésor	208,957,875.00
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PROGRAM 2

Commission de la fonction publique	2,716,350.00
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PROGRAM 3

Retirement and Insurance Plans	3,313,350.00
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PROGRAM 4

Contingency Fund	717,568,350.00
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	932,555,925.00
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CONSEIL EXÉCUTIF

PROGRAM 1

Lieutenant-Governor's Office	561,675.00
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PROGRAM 2

Support Services for the Premier and the Conseil exécutif	52,480,650.00
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PROGRAM 3

Canadian Intergovernmental Affairs	10,847,025.00
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PROGRAM 4

Aboriginal Affairs	152,543,100.00
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PROGRAM 5

Youth	28,615,075.00
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PROGRAM 6

Reform of Democratic Institutions and Access to Information	6,034,350.00
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	251,081,875.00
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CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

PROGRAM 1

Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	84,126,935.00
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PROGRAM 2

Support for Culture, Communications and Government Corporations	434,606,175.00
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PROGRAM 3

Charter of the French Language	20,930,025.00
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PROGRAM 4

Status of Women	9,164,550.00
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	548,827,685.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

PROGRAM 1

Environmental Protection and Parks Management	159,575,450.00
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PROGRAM 2

Bureau d'audiences publiques sur l'environnement	4,103,775.00
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	163,679,225.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET
EXPORTATION

PROGRAM 1

Financial and Technical Support for Economic Development, Research, Innovation and Exports	603,320,750.00
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PROGRAM 2

Research and Innovation Agencies	119,236,600.00
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	722,557,350.00

ÉDUCATION, LOISIR ET SPORT

PROGRAM 1

Administration and Consulting	117,703,200.00
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PROGRAM 2

Tourism and Hotel Industry Training	17,811,750.00
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PROGRAM 3

Financial Assistance for Education	496,241,250.00
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PROGRAM 4

Preschool, Primary and Secondary Education	5,697,167,896.00
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PROGRAM 5

Higher Education	2,830,039,975.00
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PROGRAM 6

Development of Recreation and Sport	43,107,800.00
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	9,202,071,871.00

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

Employment Assistance Measures	609,371,400.00
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PROGRAM 2

Financial Assistance Measures	1,846,359,675.00
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PROGRAM 3

Administration	320,847,500.00
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PROGRAM 4

Promotion and Development of the Capitale-Nationale Region	39,145,045.00
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	2,815,723,620.00

FAMILLE ET AÎNÉS

PROGRAM 1

Planning, Research and Administration	28,627,025.00
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PROGRAM 2

Assistance Measures for Families	1,352,012,525.00
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PROGRAM 3

Condition of Seniors	15,115,275.00
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PROGRAM 4

Public Curator	36,264,275.00
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	1,432,019,100.00
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FINANCES

PROGRAM 1

Department Administration	32,819,550.00
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PROGRAM 2

Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	109,229,475.00
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	142,049,025.00

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

PROGRAM 1

Immigration, Integration and Cultural Communities	235,031,175.00
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PROGRAM 2

Agency Reporting to the Minister	637,500.00
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	235,668,675.00

JUSTICE

PROGRAM 1

Judicial Activity	19,662,525.00
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PROGRAM 2

Administration of Justice	201,791,325.00
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PROGRAM 3

Administrative Justice	8,913,825.00
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PROGRAM 4

Assistance to Persons Brought before the Courts	109,837,950.00
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PROGRAM 5

Protection Agency Reporting to the Minister	6,157,350.00
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PROGRAM 6

Criminal and Penal Prosecutions	55,997,400.00
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	402,360,375.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	10,077,675.00
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PROGRAM 2

The Auditor General	18,605,625.00
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PROGRAM 4

The Lobbyists Commissioner	2,142,600.00
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	30,825,900.00

RELATIONS INTERNATIONALES

PROGRAM 1

International Affairs	76,240,625.00
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	76,240,625.00

RESSOURCES NATURELLES ET FAUNE

PROGRAM 1

Management of Natural Resources	343,440,150.00
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PROGRAM 2

Protection and Development of Wildlife Resources	52,621,500.00
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	396,061,650.00
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REVENU

PROGRAM 1

Tax Administration	413,569,950.00
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	413,569,950.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

Québec-wide Operations	375,644,625.00
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PROGRAM 2

Regional Operations	12,364,797,750.00
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PROGRAM 3

Office des personnes handicapées du Québec	9,910,275.00
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	12,750,352,650.00
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SÉCURITÉ PUBLIQUE

PROGRAM 1

Security, Prevention and Internal Management	398,181,175.00
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PROGRAM 2

Sûreté du Québec	300,428,350.00
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PROGRAM 3

Agencies Reporting to the Minister	24,096,225.00
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	722,705,750.00

SERVICES GOUVERNEMENTAUX

PROGRAM 1

Government Services	155,620,250.00
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	155,620,250.00

TOURISME

PROGRAM 1

Promotion and Development of Tourism	107,118,000.00
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	107,118,000.00

TRANSPORTS

PROGRAM 1

Transportation Infrastructures	1,460,057,125.00
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PROGRAM 2

Transportation Systems	462,705,650.00
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PROGRAM 3

Administration and Corporate Services	71,356,650.00
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	1,994,119,425.00

TRAVAIL

PROGRAM 1

Labour

23,911,500.00

23,911,500.00

35,224,586,201.00

SCHEDULE 2

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES
CHARGEABLE TO THE 2011-2012 FISCAL YEAR

EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 2

Financial Assistance Measures	279,000,000.00
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	279,000,000.00

FAMILLE ET AÎNÉS

PROGRAM 2

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

2010, chapter 7
**AN ACT RESPECTING THE LEGAL PUBLICITY OF
ENTERPRISES**

Bill 87

Introduced by Mr. Robert Dutil, Minister of Revenue

Introduced 16 March 2010

Passed in principle 25 March 2010

Passed 18 May 2010

Assented to 19 May 2010

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

(1) section 184, which comes into force on *(insert the date of coming into force of section 200.0.9 of the Act respecting insurance)*;

(2) section 185, which comes into force on *(insert the date of coming into force of section 200.0.11 of the Act respecting insurance)*; and

(3) sections 234, 298 and 300, which come into force on 19 May 2010

– 2010-11-17: ss. 75-78, 176-178, 180-183, 186-190, 191 (par. 1), 193, 196-198, 200-210, 221, 223-225, 228-231, 235-240, 255, 258, 260, 263, 276-279, 284, 295 (where it replaces Division III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r. 1), 301, Schedules I, II and IV
O.C. 928-2010
G.O., 2010, Part 2, p. 2957, 2958

– 2011-02-14: ss. 1-74, 79-175, 179, 191 (par. 2, 3), 192, 194, 195, 199, 211-220, 222, 226, 227, 232, 233, 241-254, 256, 257, 259, 261, 262, 264-275, 280-283, 285-294, 295 (except where it replaces Division III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r. 1), 296, 297, 299, Schedules III and V
O.C. 928-2010
G.O., 2010, Part 2, p. 2957, 2958

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Legislation amended:

Civil Code of Québec
Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)
Act respecting insurance (R.S.Q., chapter A-32)
Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2)
Fish and Game Clubs Act (R.S.Q., chapter C-22)
Amusement Clubs Act (R.S.Q., chapter C-23)
Code of Civil Procedure (R.S.Q., chapter C-25)
Companies Act (R.S.Q., chapter C-38)
Cemetery Companies Act (R.S.Q., chapter C-40)
Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)
Cooperatives Act (R.S.Q., chapter C-67.2)
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 special powers of legal persons (R.S.Q., chapter P-16)
Act respecting owners, operators and drivers of heavy vehicles (R.S.Q., chapter P-30.3)
Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45)
Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20)
Act respecting mixed enterprise companies in the municipal sector (R.S.Q., chapter S-25.01)
Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)
Tobacco Act (R.S.Q., chapter T-0.01)
Act to amend the Act respecting the enterprise registrar and other legislative provisions (2006, chapter 38)
Business Corporations Act (2009, chapter 52)

Legislation replaced:

Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45)
Act respecting the enterprise registrar (R.S.Q., chapter R-17.1)

Regulations amended:

Regulation respecting the application of the Act respecting trust companies and savings companies (Order in Council 719-88, 1988, G.O. 2, 2124)
Regulation respecting the application of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (Order in Council 1856-93, 1993, G.O. 2, 7022)
Regulation respecting the application of the Act respecting insurance (Order in Council 887-2009, 2009, G.O. 2, 3151)

Explanatory notes

This Act consolidates the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons and the Act respecting the enterprise registrar, and contains many of their provisions, including those relating to the designation and functions of the enterprise registrar, the keeping of the register of sole proprietorships, partnerships and legal persons, the names that can be declared and used by registrants, the registration of registrants and their obligation to keep the information contained in the register up to date.

Under the Act, formalities for updating the information in the register are simplified: for instance, the period for declaring a change is extended and the information required to be included in various declarations is harmonized. Registrants may be exempted from certain obligations in specific cases, and the enterprise registrar is granted discretionary power in the processing and correction of a filed document. The registrar may in certain cases restrict access to certain information contained in the register if a person's safety is threatened.

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Explanatory notes (Cont'd)

Rules are introduced to facilitate the electronic transmission of documents required to be filed with the registrar under various Acts.

The register will be enhanced to contain more information on registrants, such as the effective date of changes on the board of directors, the registrant's bankrupt status, if applicable, and the filing deadline for the annual update.

To ensure compliance, new measures are introduced, including the cancellation of a registrant's registration for failure to comply with obligations under the Act, and the possible cancellation of the deposit of a declaration in the register if the information it contains was not declared in accordance with the applicable legislative provisions. Additional powers are granted to the registrar to ensure that the names declared by registrants are compliant.

All fees payable to the registrar are set out in one statute and are subject to indexation.

Lastly, a number of provisions are designed to ensure coherence with other laws, including the replacement of the right to appeal decisions of the registrar before the Court of Québec by access to a remedy before the Administrative Tribunal of Québec. The Act also contains consequential, transitional and final provisions.



Chapter 7

AN ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

[Assented to 19 May 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ENTERPRISE REGISTRAR

- 1.** A public servant is appointed by the Minister of Revenue to act as enterprise registrar. The registrar is a public officer.
- 2.** The registrar exercises the functions provided for in this Act and assumes the responsibilities conferred on the enterprise registrar by other Acts.

The registrar must engage exclusively in the work and duties relating to those functions and responsibilities.

- 3.** The registrar is responsible, among other things, for

(1) keeping and preserving the register described in Chapter II, receiving documents to be deposited in the register and making the register accessible to the public;

(2) registering natural persons who operate a sole proprietorship, partnerships, legal persons and groups of persons; and

(3) conferring legal existence on legal persons and recording their legal existence in the cases provided for by law, and drawing up certificates recognizing amendments to their constituting instrument.

- 4.** Public servants are designated by the Minister to assist the registrar in the functions of office. The public servants must engage exclusively in the work and duties relating to the functions of the registrar.

- 5.** If the registrar is absent or unable to act, the Minister may designate a person from among the public servants designated under section 4 to act in the registrar's place.

6. The registrar may, by order and with the concurrence of the Minister, delegate powers to public servants designated under section 4. The order is published in the *Gazette officielle du Québec*.

7. The registrar may, by order and with the concurrence of the Minister, delegate to public servants other than those designated under section 4 or to other employees, subject to the restrictions and conditions determined by the registrar, the power to register, to make corrections under sections 93 to 95 and to issue copies, extracts or attestations or certify copies or extracts under sections 105 to 108. The order is published in the *Gazette officielle du Québec*.

A delegation to public servants or employees who are not under the responsibility of the Minister must be the subject of an agreement.

8. No deed, document or writing is binding on or attributable to the registrar unless it is signed by the registrar or by a public servant designated under section 4 and authorized by the registrar.

A reproduction of the signature of a person referred to in the first paragraph affixed by means of a facsimile, automatic device or electronic process has the same force as the person's signature.

9. A document issued by the registrar or a public servant designated under section 4, or a copy of such a document, is authentic if the document is signed or the copy certified by a person referred to in the first paragraph of section 8.

10. Except on a question of jurisdiction, no recourse under article 33 of the Code of Civil Procedure (R.S.Q., chapter C-25) or extraordinary recourse within the meaning of that Code may be exercised nor any injunction granted against the registrar or a person authorized by the registrar to investigate or act as inspector.

A judge of the Court of Appeal may, on a motion, summarily annul any decision rendered or any order or injunction issued or granted contrary to the first paragraph.

11. The registrar or a person referred to in section 4 or 7 may not be prosecuted for official acts performed in good faith in the exercise of the functions of office.

CHAPTER II

REGISTER OF SOLE PROPRIETORSHIPS, PARTNERSHIPS AND LEGAL PERSONS

12. The registrar keeps the register of sole proprietorships, partnerships and legal persons.

13. The register comprises all the information recorded and documents deposited in it, and includes, for each registrant and former registrant, an index of documents, a statement of information and an index of names.

14. Indexes of documents, statements of information and indexes of names are drawn up by the registrar. They must be updated regularly on the basis of the documents deposited and bear the date on which they were last updated.

Every index of documents must group documents by category, make it possible to reconstitute the chronological order in which documents were deposited and contain a reference allowing each document to be retrieved.

Every statement of information must contain the elements prescribed by regulation of the Minister.

Every index of names must contain any name the registrant has previously declared and the name that identifies the registrant.

15. The registrar may reproduce all or part of the register for preservation or consultation purposes.

16. The Minister determines the medium and technology used to keep the register.

CHAPTER III

NAME

17. A registrant may not declare or use in Québec a name

(1) that is not in conformity with the Charter of the French language (R.S.Q., chapter C-11);

(2) that includes an expression which the law reserves for another person or prohibits the registrant from using;

(3) that includes an expression that evokes an immoral, obscene or scandalous notion;

(4) that incorrectly states the registrant's juridical form or fails to state its juridical form when required by law, particularly in view of the standards for the composition of names determined by regulation of the Government;

(5) that falsely suggests that the registrant is a non-profit group;

(6) that falsely suggests that the registrant is, or is related to, a public authority mentioned in the regulation of the Government;

(7) that falsely suggests that the registrant is related to another person, partnership or group of persons, particularly in the cases and in view of the criteria determined by regulation of the Government;

(8) that is confusingly similar to a name used in Québec by another person, partnership or group of persons, particularly in view of the criteria determined by regulation of the Government; or

(9) that is misleading in any other manner.

A registrant whose name is in a language other than French must declare the French version of that name used by the registrant in Québec in carrying on an activity, which includes the operation of an enterprise, or for the purpose of the possession of an immovable real right, other than a prior claim or hypothec.

The second paragraph does not apply to a natural person registered under a name comprising only his or her surname and given name.

18. For the purposes of this Act, “registrant” means any person or group of persons registered voluntarily or any person or partnership required to be registered.

19. No right to a name is conferred on a registrant solely by the recording of the name in the register or the deposit of a document containing the name in the register.

20. The registrar may request that a registrant replace or change a name declared by the registrant if it is contrary to any of subparagraphs 1 to 6 of the first paragraph of section 17 or the second paragraph of that section.

If the registrant fails to comply with the request within 60 days, the registrar may, as applicable,

(1) cancel the registrant’s registration, if the name concerned is the registrant’s name; or

(2) delete the name from the register, if the name concerned is another name declared by the registrant under subparagraph 2 of the first paragraph of section 33.

The registrar records in the register that the name has been refused and informs the registrant.

All information relating to a refused name appearing in a declaration is deemed unwritten.

CHAPTER IV**REGISTRATION, UPDATING OF INFORMATION AND
CANCELLATION OF REGISTRATION****DIVISION I****REGISTRATION**

21. The following are required to be registered:

(1) natural persons who operate a sole proprietorship, whether or not a commercial enterprise, in Québec under a name that does not include their surname and given name;

(2) general or limited partnerships constituted in Québec;

(3) partnerships not constituted in Québec if they carry on an activity in Québec, which includes the operation of an enterprise, or possess an immovable real right, other than a prior claim or hypothec, in Québec;

(4) legal persons established for a private interest and constituted in Québec;

(5) legal persons established for a private interest not constituted in Québec, or legal persons constituted in Québec and continued under the laws of a jurisdiction other than Québec, if they are domiciled in Québec, carry on an activity in Québec, which includes the operation of an enterprise, or possess an immovable real right, other than a prior claim or hypothec, in Québec;

(6) legal persons established for a private interest described in subparagraph 4 or 5 and resulting from an amalgamation other than a short-form amalgamation within the meaning of the Business Corporations Act (2009, chapter 52); and

(7) mixed enterprise companies established under the Act respecting mixed enterprise companies in the municipal sector (R.S.Q., chapter S-25.01).

Despite subparagraph 1 of the first paragraph, natural persons who operate a tobacco retail outlet, within the meaning of the Tobacco Act (R.S.Q., chapter T-0.01), under a name that includes their surname and given name are also required to be registered.

22. A natural person or a group of persons not required to be registered may request registration. They are registrants from the time they are registered until their registration is cancelled.

23. Despite subparagraph 1 of the first paragraph of section 21, natural persons are not required to be registered solely because they use a pseudonym in the pursuit of an artistic, literary or other cultural activity.

24. If an application is presented before a court or a body exercising an adjudicative function by an unregistered person or partnership who is required to be registered, an interested person may, before the hearing, demand that the examination of the application be suspended until the person or partnership is registered.

However, in the case of an unregistered natural person, no such suspension may be granted if the application presented does not concern the activity requiring registration.

25. For the purposes of section 21, a person or partnership who has an address in Québec or, either directly or through a representative acting under a general mandate, has an establishment, a post office box or the use of a telephone line in Québec or performs any act for profit in Québec is presumed to be carrying on an activity or operating an enterprise in Québec.

26. A registrant who is neither domiciled nor has an establishment in Québec must designate an attorney residing in Québec, unless exempted from that requirement by regulation of the Minister.

27. A registrant who invokes an exemption, established by regulation of the Minister, from declaring the information required under subparagraph 4 of the first paragraph of section 33 and subparagraphs 1 and 8 of the second paragraph of that section must designate an attorney residing in Québec.

28. The attorney of a registrant represents the registrant for the purposes of this Act.

Any legal proceeding against the registrant may be served on the attorney, even after the registrant's registration has been cancelled.

29. A person who, as administrator of the property of others, is entrusted with the administration of all of a registrant's property has the rights and obligations conferred by this Act on registrants.

30. The registrar registers a registrant on the filing of a registration declaration or, in the case of a legal person constituted in Québec, on the deposit in the register of its constituting instrument in accordance with the law applicable to legal persons of its kind.

If the original of the constituting instrument is unavailable, the registrar deposits a certified copy of the instrument in the register.

31. For the purposes of this Act, "legal person constituted in Québec" means a legal person constituted under the laws of Québec and includes, except for the purposes of the second paragraph of section 36, a legal person constituted under the laws of a jurisdiction other than Québec that is continued under the laws of Québec.

32. The registration declaration, along with the fee set out in this Act, must be filed with the registrar not later than 60 days after the date on which registration becomes compulsory.

33. Unless an exemption established by regulation of the Minister applies, the registration declaration must state

(1) the registrant's name and, if the registrant was previously registered, the registrant's Québec business number;

(2) any other name used by the registrant in Québec in carrying on an activity, which includes the operation of an enterprise, or for the purpose of the possession of an immovable real right, other than a prior claim or hypothec, if applicable;

(3) the registrant's status as a natural person operating an enterprise or, as applicable, the registrant's juridical form, the title of and reference to the statute under which the registrant was constituted and the date of constitution; and

(4) the registrant's domicile.

The declaration must also state, if applicable,

(1) the domicile elected by the registrant and the name of the person mandated by the registrant to receive documents for the purposes of this Act;

(2) the names and domiciles of the directors, and the positions they hold or, if all powers have been withdrawn from the board of directors by a unanimous shareholder agreement entered into in accordance with the laws of Québec or a Canadian jurisdiction other than Québec, the names and domiciles of the shareholders or third persons having assumed those powers;

(3) the date of entry into office and, if applicable, the date of cessation of office of the persons referred to in subparagraph 2;

(4) the names and domiciles of the president, the secretary and the chief executive officer, if they are not members of the board of directors, and the positions they hold;

(5) the name and address of the registrant's attorney;

(6) the name, address and capacity of the person acting for the registrant as administrator of the property of others;

(7) in order of importance, the registrant's two main activities and the code corresponding to each of them according to the classification system determined by regulation of the Minister;

(8) the addresses of the registrant's establishments in Québec, specifying which is the principal establishment, the name designating them and the two main activities carried on in the establishments and the code corresponding to each of them according to the classification system determined by regulation of the Minister;

(9) any activity required by law to be declared and the corresponding code according to the classification system determined by regulation of the Minister and the address of the establishment in which the registrant carries on that activity;

(10) the number of employees of the registrant whose workplace is in Québec, based on the brackets determined by the Minister;

(11) the date on which the registrant expects to cease to exist; and

(12) any other information determined by regulation of the Minister.

34. The registration declaration of a partnership must also contain, if applicable,

(1) the name and domicile of each partner, a statement that no other person is a member of the partnership and, in the case of a limited partnership, the name and domicile of each general partner and the names and domiciles of the three greatest contributors to the partnership among the special partners;

(2) the object pursued by the partnership;

(3) if the partnership is a limited liability partnership or is not constituted in Québec, a statement that the liability of some or all of the partners is limited; and

(4) in the case of a general partnership, the date on which it becomes or ceases to be a limited liability partnership.

35. The registration declaration of a legal person must also contain, if applicable,

(1) the name of the State, province or territory in which the legal person was constituted;

(2) the name of the State, province or territory in which the amalgamation or division that resulted in the formation of the legal person took place, the date of amalgamation or division and the name, domicile and Québec business number of every legal person involved in the amalgamation or division;

(3) the date of the continuance or other transformation of the legal person;

(4) the title of and reference to the statute under which the amalgamation, division, continuation or other transformation took place;

(5) the names and domiciles of the three shareholders controlling the greatest number of votes, in order of importance, and identify the shareholder holding an absolute majority; and

(6) a statement as to the existence or not of a unanimous shareholder agreement, entered into in accordance with the laws of Québec or a Canadian jurisdiction other than Québec, that restricts the powers of the directors or withdraws all powers from the directors.

36. The registrar must refuse to register a registrant

(1) if the registrant's name is contrary to any of subparagraphs 1 to 6 of the first paragraph of section 17 or the second paragraph of that section;

(2) if the registrant's registration declaration is incomplete or inaccurate, or is contrary to section 68 or the requirements determined by the Minister under any of sections 109, 112 or 114.

The registrar must also refuse to register a registrant who is already registered or, in the case of a partnership or legal person constituted in Québec, whose registration has been cancelled *ex officio* by the registrar.

The registrar informs the registrant of the reasons for the refusal.

37. The registrar registers a registrant by assigning a Québec business number to the registrant and recording in the register the date of registration and the information concerning the registrant.

The registrar records the Québec business number and the date of registration on the registration declaration or, as applicable, on the constituting instrument.

The registrar deposits the declaration in the register and informs the registrant that the registration is complete.

38. If a legal person is registered on the deposit of its constituting instrument in the register, the legal person must file with the registrar, within 60 days after the date of registration, an initial declaration in compliance with the form and content prescribed for a registration declaration.

If the initial declaration is filed after that period, the penalty prescribed in section 86 must be paid at the time of the filing.

DIVISION II**UPDATING INFORMATION**

39. Registrants are responsible for verifying the legality and accuracy of the declarations filed with the registrar and the documents transferred to the registrar under an agreement entered into under section 117 or 118.

40. If a registrant discovers or is informed that a declaration filed, or a document transferred under an agreement entered into under section 117 or 118, is incomplete or contains inaccurate information, the registrant must make the appropriate correction by filing an updating declaration without delay.

The correction is deemed to have taken effect on the date the declaration or document that is being corrected was deposited in the register.

41. The registrant must update the information required by sections 33 to 35 to be contained in the register concerning the registrant by filing an updating declaration within 30 days after the date on which any change occurs, unless a shorter period is prescribed by law.

The same applies to a legal person resulting from a short-form amalgamation within the meaning of the Business Corporations Act with respect to the information concerning the registrant whose Québec business number the legal person retains.

42. A registered legal person who has decided to liquidate its affairs or apply for liquidation, or to dissolve or apply for dissolution, must file a declaration to that effect without delay.

It is exempted from filing such a declaration if notice to that effect has been filed with the registrar for the purposes of another Act.

43. A registrant who becomes a bankrupt within the meaning of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) must file a declaration to that effect without delay.

44. A legal person registered on the deposit of its constituting instrument in the register is exempted from the requirement of section 41 if the specific Act applicable to legal persons of its kind requires the change to be made by means of a document amending its constituting instrument.

The same applies if the change is made by the registrant in a document deposited in the register following its transfer under an agreement entered into under section 117 or 118.

45. Once a year, during the period determined by regulation of the Minister, a registrant must file an updating declaration stating that the information required by sections 33 to 35 to be contained in the register concerning the registrant is accurate or, as applicable, stating what changes should be made.

This obligation begins the year following the year in which the registrant is first registered.

The declaration of a registrant, other than a registrant described in section 46, must be filed with the annual registration fee set out in this Act.

46. A registrant who is required to file a fiscal return with the Minister under section 1000 of the Taxation Act (R.S.Q., chapter I-3) or, in the case of a natural person operating a sole proprietorship, would be required to file such a return if tax were payable by the person under Part I of that Act may, during the period determined by regulation, declare in the registrant's fiscal return whether the information required by sections 33 to 35 to be contained in the register concerning the registrant is up to date.

If the registrant declares that the information is up to date, the registrar records in the statement of information that the registrant has met the annual updating obligation for the current year.

If the registrant declares that the information is not up to date, the registrant must file an updating declaration in accordance with section 45.

47. If, by operation of the Taxation Act, the period determined by regulation of a registrant referred to in section 46 who is a legal person is modified, the registrant is required to meet the annual updating obligation only once during a calendar year.

48. A legal person whose period determined by regulation begins in one calendar year and ends in the next and who updates the information concerning the legal person in accordance with section 45 or 46 during the part of that period that is in the second calendar year without having done so during the preceding one is deemed to have met the annual updating obligation for the preceding calendar year.

49. A registrant who, during the period determined by regulation, filed a document containing the same information as required under sections 33 to 35 which was deposited in the register following its transfer under an agreement entered into under section 117 or 118 is exempted from the updating obligation for the year concerned.

50. A registrant who is a legal person constituted in Québec in respect of whom a declaration was filed under section 43 is exempted from the updating obligation for any year subsequent to the year in which the declaration required under section 43 was filed and during which the registrant acted only for the purposes of its liquidation.

51. A registrant who files an updating obligation for the purposes of section 41 during the period determined by regulation and who, in the case of a registrant described in section 46, has paid the annual registration fee set out in this Act for the year, is deemed to have met the annual updating obligation in accordance with section 45 for the year concerned.

52. A registrant who fails to file a declaration for the purposes of section 45 or 46 is deemed to have met the annual updating obligation for the year concerned if, before the beginning of the period determined by regulation following the period concerned, the registrant files a declaration for the purposes of section 41 and pays the penalty prescribed in section 87 and, if applicable, the annual registration fee set out in this Act and the penalty prescribed in section 88 for the year.

53. For the purposes of sections 48, 51 and 52, the registrar records in the statement of information that the registrant has met the annual updating obligation for the year concerned.

DIVISION III

CANCELLATION OF REGISTRATION

§1. — Cancellation on filing of declaration

54. The registration of a registrant is cancelled on the filing of a cancellation declaration in the cases provided for in this subdivision.

The cancellation declaration must be filed with any amount owed by the registrant under this Act, except any amount to which section 85 applies.

The registrar informs the registrant that the registration has been cancelled.

55. A registrant for whom registration is no longer compulsory must file a cancellation declaration without delay.

If the registrant has ceased to exist, the cancellation declaration is filed by the last directors, the partners, the attorney or the administrator of the property of others.

56. Not later than six months after the death of the registrant, the liquidator of the succession must file a cancellation declaration, unless the activity requiring registration is continued for the benefit of the succession.

57. If a legal person constituted in Québec is a bankrupt within the meaning of the Bankruptcy and Insolvency Act, the trustee in bankruptcy must file a cancellation declaration after being discharged by the court on completion of the administration of the legal person's estate.

58. A person or group of persons who is registered without being required to be registered may file a cancellation declaration at any time.

§2. — *Ex officio cancellation*

59. The registrar may, after notifying the registrant in accordance with section 73, cancel ex officio the registration of a registrant who has failed to file updating declarations for two consecutive years in accordance with section 45 or 46.

The registrar may also cancel the registration of a registrant who has failed to comply with any other request under section 73.

The registrar deposits an order to that effect in the register and informs the registrant.

The cancellation of the registration of a legal person constituted in Québec entails the dissolution of the legal person.

However, the legal person is deemed to continue to exist in order to complete any judicial or administrative proceeding.

60. The registrar cancels ex officio the registration of any legal person having been amalgamated that is named in the declaration filed by the legal person resulting from the amalgamation. The registrar makes an entry to that effect in the register.

61. The registrar cancels ex officio the registration of a partnership or legal person when the date on which it is to cease to exist has been reached. The registrar makes an entry to that effect in the register.

62. The registrar cancels ex officio the registration of a dissolved legal person on the deposit in the register of the certificate of dissolution or of a notice to that effect. The registrar also cancels the registration of a liquidated or wound-up partnership or legal person by depositing the notice of closure or the notice of liquidation, as applicable, in the register.

If the legal person was dissolved under the Business Corporations Act, the registrar cancels ex officio the legal person's registration on the 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 registrar cancels the registration on the deposit of the certificate of dissolution.

The registrar also cancels the registration of a legal person constituted in Québec if, under the specific Act applicable to legal persons of its kind, it has otherwise ceased to exist.

The registrar makes an entry to that effect in the register.

§3. — *Revocation of cancellation of registration*

63. The registrar may revoke a cancellation of registration under section 59 on an application by the registrant.

The registrant must file with the application the initial declaration and any annual updating declaration the registrant failed to file before the cancellation of registration and the annual updates for the years since the cancellation of registration.

The registrant must also file with the application

(1) the fee set out in this Act with respect to such an application;

(2) the annual registration fee set out in this Act, for every year prior to the cancellation of registration during which the registrant was in default, for the current year and for the years since the cancellation of registration, except any fee to which section 85 applies; and

(3) the penalty prescribed in sections 87 and 88, for each of the years referred to in subparagraph 2.

64. The registrar may, on an application by any interested person other than the registrant and subject to the conditions determined by the registrar, revoke a cancellation of registration under section 59.

The application must be filed with the fee set out in this Act for such an application.

65. The registrar revokes the cancellation of the registration of a legal person constituted in Québec who has resumed existence in accordance with the specific Act applicable to legal persons of its kind.

66. The registrar revokes the cancellation of the registration of a registrant by depositing an order to that effect in the register.

The registrar informs the registrant that the cancellation has been revoked.

In the case of a legal person constituted in Québec whose registration was cancelled under section 59, the revocation of the cancellation results in the legal person resuming existence on the date of deposit of the order.

67. Subject to the rights acquired by third persons, the registration of a registrant is deemed never to have been cancelled and a legal person constituted in Québec whose registration was cancelled under section 59 is deemed never to have been dissolved.

DIVISION IV**PROVISIONS RELATING TO DECLARATIONS**

68. A declaration must be signed by the registrant or the registrant's representative.

It is admissible once all fees, charges and penalties required under this Act have been paid.

69. The registrar deposits declarations, and documents transferred under an agreement entered into under section 117 or 118, in the register.

70. The registrar may refuse to deposit a declaration, or a document transferred under an agreement entered into under section 117 or 118, in the register if the declaration or document is incomplete or inaccurate or is contrary to section 68 or the requirements determined by the Minister under section 109, 112 or 114.

The registrar informs the registrant of the reasons for the refusal.

71. The registrar must refuse to deposit a declaration, or a document transferred under an agreement entered into under section 117 or 118, in the register if the registrant's name is contrary to any of subparagraphs 1 to 6 of the first paragraph of section 17 or the second paragraph of that section.

The registrar informs the registrant of the reasons for the refusal.

72. The registrar must refuse to record in the register any other name declared by the registrant under subparagraph 2 of the first paragraph of section 33 if that name is contrary to any of subparagraphs 1 to 6 of the first paragraph of section 17 or the second paragraph of that section.

The registrar records the refusal in the register and informs the registrant.

All information relating to that name in the declaration is deemed unwritten.

73. A registrant who fails to comply with any obligation imposed by this Act, including the obligation to file a declaration or a notice, must remedy the failure within 60 days after being requested to do so by the registrar.

The request must state, if applicable, that the registrant's registration may be cancelled unless the registrant complies with the request.

A copy of the request is deposited in the register.

74. The registrar may, subject to the conditions determined by the registrar, waive the communication of information or the filing of a document required under this chapter.

The waiver is recorded in the register.

However, the registrar retains the right to revoke the waiver and require the communication of the information or the filing of the document within the time determined by the registrar.

CHAPTER V

FEES, CHARGES AND ADMINISTRATIVE PENALTIES

DIVISION I

GENERAL PROVISIONS

75. Unless otherwise provided, any fees payable under this Act are set out in Schedule I.

Similarly, any fees payable by reference to this Act are set out in Schedule II.

Charges prescribed by regulation of the Government may be payable in addition to those fees.

76. Unless the law already prescribes a fee payable to the registrar, any document required by law to be deposited in the register, other than a constituting instrument, initial declaration, updating declaration or cancellation declaration, must be filed with the fee prescribed in Schedule I for the deposit of any other document.

77. Fees and charges prescribed by government regulation are increased by 50% if priority processing is provided on request.

The additional fee for the priority processing of a document that can be deposited in the register free of charge is equal to 50% of the annual registration fee set out in this Act.

78. Fees, charges and administrative penalties are payable on the filing of the documents concerned and, unless otherwise provided by law, to the registrar.

Except with respect to situations described in sections 83 and 84 to which section 27.3 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) applies, the recovery of fees, charges and penalties owing by law to the registrar is prescribed 10 years after they become due.

79. The fees set out in Schedules I and II and the charges prescribed by government regulation are indexed on 1 January of each year in such a way that the amount applicable for the year is equal to the total of the amount applicable for the preceding year and the amount obtained by multiplying that amount by the factor determined by the formula

(A/B)-1.

In the formula in the first paragraph,

(1) 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 year preceding that for which an amount is to be indexed; and

(2) 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 year immediately before the year preceding that for which the amount is to be indexed.

If the factor determined under the first paragraph is less than zero, it is deemed to be equal to zero.

The amounts resulting from the indexation provided for in the first paragraph are rounded down to the nearest dollar if they include a fraction of a dollar that is less than \$0.50, or up to the nearest dollar if they include a fraction of a dollar that is equal to or greater than \$0.50.

The Minister informs the public of the indexed amounts, by whatever means the Minister considers appropriate, before 1 January of the year to which they apply.

DIVISION II

ANNUAL REGISTRATION FEE

80. A registrant registered on 1 January of a year must pay the annual registration fee set out in this Act that is applicable to the registrant's juridical form on that date.

This obligation begins the second year following the year in which the registrant is first registered.

81. A registrant who is a legal person constituted in Québec in respect of whom a declaration has been filed in accordance with section 43 is exempted from the annual registration fee for any year following the year of filing of the declaration during which the registrant acts only for the purposes of its liquidation.

82. A registrant must pay the annual registration fee on or before the first of the following dates:

(1) the date on which the period determined by regulation for meeting the annual updating obligation under Division II of Chapter IV expires; and

(2) the date on which the registrant files a document resulting in the cancellation of the registrant's registration.

83. Despite section 82, a registrant who is a natural person to whom section 46 applies must pay the annual registration fee to the Minister on or before the balance-due day determined in respect of the registrant for the purposes of Part I of the Taxation Act for the preceding taxation year.

84. Despite section 82, a registrant who is a legal person to whom section 46 applies must pay the annual registration fee to the Minister on or before the balance-due day determined in respect of the registrant for the purposes of Part I of the Taxation Act for the taxation year that includes 1 January of that year.

85. Section 80, in relation to a registrant described in section 46, and sections 83 and 84 constitute a fiscal law within the meaning of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

Sections 1000 to 1010, 1037, 1045 and 1052 of the Taxation Act apply, with the necessary modifications, to sections 83 and 84.

DIVISION III

ADMINISTRATIVE PENALTIES

86. A registrant who fails to file an initial declaration within the time prescribed in section 38 must pay a penalty equal to the annual registration fee set out in this Act that is applicable to the registrant's juridical form on the day after the day on which that time expires.

87. A registrant who fails to meet the annual updating obligation within the period prescribed by regulation must pay a penalty equal to 50% of the annual registration fee set out in this Act that is applicable to the registrant's juridical form on the day after the day on which that period expires.

The first paragraph does not apply to a registrant referred to in section 46 who has declared in a fiscal return that the information concerning the registrant is up to date.

88. A registrant who fails to pay the annual registration fee within the time prescribed by section 82 must pay a penalty equal to 5% of the unpaid amount and an additional penalty of 1% of that fee for each complete month for which payment is overdue, up to a maximum of 12 months.

The first paragraph does not apply to a registrant referred to in section 83 or 84.

89. The Minister may waive, in whole or in part, any penalty payable under this Act, except a penalty imposed under section 85, if the registrant shows that it was impossible to fulfill the obligations within the prescribed time due to exceptional circumstances beyond the registrant's control.

The Minister may also, on the same grounds, cancel, in whole or in part, a penalty payable under this Act, except if it was imposed under section 85.

The decision of the Minister cannot be appealed.

The Minister must include the waivers and cancellations in the statistical summary tabled by the Minister in the National Assembly under section 94.1 of the Act respecting the Ministère du Revenu.

CHAPTER VI

PUBLICITY

90. When depositing a document in the register, the registrar must record the date of deposit, record the document in the index of documents and add its content to or, as applicable, make an appropriate entry in the statement of information.

The deposit updates the information contained in the register.

91. If unable to integrate the information contained in a document on depositing the document in the register, the registrar must record in the statement of information and, if applicable, in the index of names that the document has been deposited but that its content has yet to be added.

92. The registrar records in the registrant's statement of information the date on which the period determined by regulation of the Minister for meeting the annual updating obligation expires.

93. The registrar may, *ex officio* or on request, correct an index of documents, a statement of information or an index of names that is inconsistent with the information declared by the registrant or the administrator of the property of others.

The registrar may also correct an incomplete or inaccurate address in a statement of information.

If the correction is substantial, the registrar makes the correction by depositing a notice to that effect in the register, and informs the registrant.

94. Unless otherwise provided by law, the registrar may, on request or *ex officio*, correct a document drawn up by the registrar if it is incomplete or contains a clerical error. The same applies to a document drawn up by another authority, if that authority requests the correction.

If the correction is substantial, the registrar makes the correction by depositing a notice to that effect in the register, and informs the registrant.

The correction is retroactive to the date of deposit of the document concerned.

95. If a document filed by a registrant is incomplete or contains a clerical error, the registrar may correct the document with the authorization of the registrant.

The registrar may also delete information that the registrar is required by law to refuse to record in the register.

In such cases, the registrar records the corrected or deleted information on the document and informs the registrant.

96. The registrar may cancel ex officio an entry or the deposit in the register of a declaration or of a document transferred under an agreement entered into under section 117 or 118 if the declaration or document that was the basis for the entry or was deposited was filed without right.

The same applies to the recording or deposit of a notice of closure or a notice of liquidation described in the first paragraph of section 62, a notice required under article 306, 358 or 359 of the Civil Code or a notice of liquidation filed under the Business Corporations Act.

The registrar informs the registrant of the cancellation.

97. The registrar may cancel ex officio the deposit of a declaration if the information it contains was not declared in accordance with the law.

The registrar informs the registrant of the cancellation.

The declaration is deemed never to have been filed by the registrant.

98. The following information relating to a registrant may be set up against third persons from the time it is recorded in the statement of information and is proof of its content for the benefit of third persons in good faith:

(1) the registrant's name and, if the registrant was previously registered, the registrant's Québec business number;

(2) any other name used by the registrant in Québec;

(3) the registrant's status as a natural person operating an enterprise or the registrant's juridical form and the statute under which the registrant was constituted;

(4) the registrant's domicile;

(5) the domicile elected by the registrant and the name of the person mandated by the registrant to receive documents for the purposes of this Act;

(6) the names and domiciles of the directors and the positions they hold or, if all powers have been withdrawn from the board of directors by a unanimous shareholder agreement entered into in accordance with the laws of Québec or a Canadian jurisdiction other than Québec, the names and domiciles of the shareholders or third persons having assumed those powers;

(7) the date of entry into office and, if applicable, the date of cessation of office of the persons referred to in subparagraph 2 of the second paragraph of section 33;

(8) the names and domiciles of the president, the secretary and the chief executive officer, if they are not members of the board of directors, and the positions they hold;

(9) the name and address of the registrant's attorney;

(10) the name, address and capacity of the person acting for the registrant as administrator of the property of others;

(11) the address of the registrant's establishments in Québec;

(12) the name and domicile of each partner, the fact that no other person is a member of the partnership and, in the case of a limited partnership, the name and domicile of each general partner and the names and domiciles of the three greatest contributors to the partnership among the special partners;

(13) the object pursued by the partnership;

(14) the name of the State, province or territory in which the registrant was constituted as a legal person and the date of constitution;

(15) the name of the State, province or territory in which the amalgamation or division that resulted in the formation of the registrant took place, the date of the amalgamation or division and the name, domicile and Québec business number of every legal person involved in the amalgamation or division; and

(16) the date of the continuance or other transformation of the registrant.

Third persons may submit any proof to refute information contained in a document filed with the registrar or transferred under an agreement entered into under section 117 or 118.

However, a registrant whose registration has been cancelled ex officio by the registrar may not dispute information declared by the registrant and contained in the statement of information.

99. Any person may consult the register.

The register may be consulted in the locations and during the hours designated by the Minister. It may also be consulted from a distance by means of technologies determined by the Minister.

Consultation of the register is free of charge. However, charges prescribed by regulation of the Government may apply in cases determined in the regulation of the Government.

100. The registrar may, for the period determined by the registrar, prevent access to personal information in the register concerning a registrant if the registrar has reasonable grounds to believe that making that information accessible represents a serious threat to the registrant's safety.

The same applies to personal information recorded in the register which a registrant declared about another person.

101. On payment of the fee set out in this Act, the registrar may provide to any person who so requests a compilation of the information contained in statements of information.

The name and address of a natural person may not, however, be part of or the basis for such a compilation unless the compilation is requested by a government department or body for the purposes set out in any of subparagraphs 1 to 3, 5 and 8 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1).

102. For the purposes of this Act, a government body includes any body referred to in the first paragraph of section 2 of the Financial Administration Act (R.S.Q., chapter A-6.001), and a government enterprise includes any government enterprise referred to in the third paragraph of that section.

In addition, a person designated by the National Assembly to exercise a function under its authority is considered a government body.

103. Despite the first paragraph of section 101, the registrar may provide a compilation of information free of charge if it is requested by a government department or body or by an educational institution for research purposes.

“Educational institution” means an educational institution situated in Québec that is designated by the Minister of Education, Recreation and Sports for the purposes of the loans and bursaries program established under the Act respecting financial assistance for education expenses (R.S.Q., chapter A-13.3).

104. Despite the second paragraph of section 101, the Minister may compile information from the register in carrying out the Minister's responsibilities under the law.

105. The registrar must issue, free of charge, to any person who so requests a copy or extract of an index of documents, a statement of information or an index of names.

106. On payment of the charges prescribed by regulation of the Government, the registrar must issue to any person who so requests a copy or extract of a document deposited in the register.

In the case of a copy or extract of a document relating to a registrant who has invoked an exemption established by regulation of the Minister under paragraph 2 of section 149, the registrar deletes the information to which the exemption applies from the extract or copy.

The same applies to any personal information access to which is prevented under section 100 for a period determined under that section.

107. On payment of the charges prescribed by regulation of the Government, the registrar must, on request, issue a certified copy or extract.

108. On payment of the fee set out in this Act, the registrar must, on request, issue an attestation as to whether or not a person, partnership or group of persons

- (1) is registered;
- (2) has failed to meet the annual updating obligation;
- (3) has failed to comply with a request under section 73; or
- (4) has had their registration cancelled.

Subject to the same conditions, the registrar must also attest that a registrant is being liquidated or wound up or dissolved, provided a declaration, notice or judgment to that effect has been sent to the registrar.

For the purposes of subparagraph 2 of the first paragraph, an attestation in respect of a legal person described in section 46 is issued on the assumption that the annual updating period determined by regulation for the current year remains unchanged, unless the legal person gives the registrar written confirmation of a new period for the current year.

CHAPTER VII**POWERS OF MINISTER AND ADMINISTRATION****DIVISION I****DOCUMENT MANAGEMENT***§1. — General provisions*

109. Despite any legislative provision to the contrary, the form of the documents required to be filed with or transferred to the registrar and the manner in which they are to be sent are determined by the Minister, according to the medium or technology used.

110. If a document is attached to or required by law to be filed with another, and they are sent separately, the registrar is deemed to have received the documents when the last is received.

111. 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.

§2. — Filing of technology-based documents

112. Signature requirements for technology-based documents, within the meaning of the Act to establish a legal framework for information technology (R.S.Q., chapter C-1.1), filed with the registrar, including what may stand in lieu of a signature, are determined by the Minister.

113. A person who sends to the registrar, by means of a technology-based medium, a document on behalf of a person required by law to sign and file the document, and who verifies the identity and consent of that person before sending the document, is presumed to be authorized to draw up, sign and send that document in that person's name.

If a representative of the person required to sign and file 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 and consent in accordance with that paragraph.

114. The Minister may require that an intermediary who regularly sends documents to the registrar send a document required by law to be filed 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 documents to be deposited in the register.

115. The time as of which a technology-based document is considered received by the registrar is determined by the Minister, according to the medium and the method of transmission used.

DIVISION II

AGREEMENTS

116. The Minister may enter into an agreement with a government department or body in order to facilitate the performance of the registrar's functions.

The Minister may, in accordance with 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.

117. For the purpose of registering a registrant, the Minister may enter into an agreement with a government department or body to allow the communication of information declared under another Act or the transfer of a document filed under another Act by a person, partnership or group of persons.

The Minister may also enter into such an agreement for the purpose of updating the information a registrant must declare under this Act.

Only the information required under this Act may be communicated to the registrar by the department or body.

The department or body must inform the person, partnership or group of persons concerned before the information is communicated or the document is transferred to the registrar.

118. The Minister may, in accordance with the applicable legislative provisions, enter into an agreement for the purposes set out in section 117 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.

119. On the recommendation of the registrar, the Minister may enter into an agreement with a government department or body to allow it to register a natural person, partnership, legal person or group of persons. Such an agreement may also concern the exercise of the powers and duties conferred by sections 105 to 107.

A government department or body exercises all or some of the powers of the registrar subject to the conditions and within the limits stipulated in the agreement.

120. The Minister may enter into an agreement with a government department, body or enterprise to allow the registrar to communicate to the department, body or enterprise information declared by a registrant under this Act if it must also be declared to that department, body or enterprise under another Act.

The Minister may, in accordance with the applicable legislative provisions, enter into an agreement for the same purpose 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.

The registrar informs the registrant concerned before the information concerning the registrant is communicated to the government department, body or enterprise.

121. The Minister may enter into an agreement with a government department, body or enterprise to allow the registrar to communicate to the department, body or enterprise all or part of the information contained in the register and any subsequent updates.

Such an agreement may be entered into only if communication of the information is necessary for the exercise of the powers and duties of the department, body or enterprise.

A government department, body or enterprise to which information contained in the register is communicated may not use it to

(1) make a compilation of information for a third person; or

(2) make for its own purposes a compilation of information containing or based on the name and address of a natural person, unless the compilation is made for the purposes set out in any of subparagraphs 1 to 3, 5 and 8 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

122. The Minister may, in accordance with the applicable legislative provisions, enter into an agreement for the purpose set out in the first paragraph of section 121 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.

Such an agreement must include the restrictions mentioned in subparagraphs 1 and 2 of the third paragraph of that section.

123. For the purposes of this division, any government department, body or enterprise is competent to enter into agreements with the Minister under this division and to communicate information and send documents to the registrar.

CHAPTER VIII**INSPECTION AND INVESTIGATION**

124. The registrar or a public servant referred to in section 4 authorized for that purpose by the registrar may conduct an inspection to verify compliance with this Act or with a provision of an Act listed in Schedule III that confers responsibilities on the registrar.

At the time of the inspection, the registrar or the inspector must show identification and, on request, a certificate of capacity.

125. For the purpose of verifying compliance with this Act or a provision of an Act listed in Schedule III that confers responsibilities on the registrar, the registrar or an authorized inspector may

(1) at any reasonable hour, enter and inspect premises where activities governed by this Act are carried on;

(2) require any information relating to the carrying out of this Act or any such provision; and

(3) at any reasonable hour, demand access to anything that contains documents so that they may be inspected and copied, if there are reasonable grounds to believe that the documents contain information relating to the administration of this Act or any such provision.

126. No person may hinder the registrar or an inspector in the performance of inspection duties, deceive, attempt to deceive or fail or refuse to obey the registrar or the inspector, or conceal or destroy a document relevant to an inspection.

Any person being inspected must lend assistance to the registrar or the inspector. Similarly, any person who has custody, possession or control of a document referred to in paragraph 3 of section 125 must, on request, make it available to the registrar or inspector and facilitate its examination.

127. The registrar or an inspector may not be prosecuted for official acts performed in good faith in the exercise of inspection functions.

128. The registrar or any person authorized for that purpose by the Minister may conduct an investigation to repress an offence against this Act or a provision of an Act listed in Schedule III that confers responsibilities on the registrar.

At the time of the investigation, the registrar or the investigator must show identification and, on request, a certificate of capacity.

129. To conduct an investigation, the registrar or an investigator is vested with the powers and immunity of a commissioner appointed under the Act respecting public inquiry commissions (R.S.Q., chapter C-37), except the power to impose imprisonment.

130. The registrar must, on request, allow the owner of any document, record, book, paper or other thing seized during an inspection or investigation, or the person having possession of it at the time of seizure, to examine it.

131. The registrar and any person authorized to conduct an inspection or an investigation may not communicate or allow anyone to communicate to another person, other than a person generally or specially authorized by the Minister personally, any information obtained during an inspection or an investigation, or allow an inspection or investigation report to be examined.

The first paragraph applies despite sections 9, 23, 24 and 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

CHAPTER IX

REMEDIES

DIVISION I

ADMINISTRATIVE REMEDIES

132. On payment of the fee set out in this Act, an interested person may request that the registrar cancel an entry or the deposit in the register of a declaration, or a document transferred under an agreement entered into under section 117 or 118, if the declaration or document that was the basis for the entry or was deposited was filed without right.

The same applies to the recording or deposit of a notice of closure or a notice of liquidation described in the first paragraph of section 62, a notice required under article 306, 358 or 359 of the Civil Code or a notice of liquidation filed under the Business Corporations Act.

133. On payment of the fee set out in this Act, an interested person other than a registrant may request that the registrar correct or delete inaccurate information from the register.

134. On payment of the fee set out in this Act, an interested person may request that the registrar order a registrant to replace or change the name the registrant uses in carrying on an activity, provided it is not the name under which the registrant was constituted, or to cease using a name, if it is contrary to this Act.

The first paragraph does not apply to a natural person who is registered voluntarily under his or her name.

135. The registrar records in the register that a request under any of sections 132 to 134 has been submitted to the registrar.

136. Before making a decision, the registrar must, in accordance with section 5 of the Act respecting administrative justice (R.S.Q., chapter J-3), notify the persons concerned and allow them to submit observations.

137. A decision of the registrar must give reasons. It must be deposited in the register and a copy must be sent without delay to the persons concerned.

The decision is effective on the expiry of a period of 30 days after its notification, unless it is contested before the Administrative Tribunal of Québec.

138. At the expiry of the time for contesting a decision made under section 137, the registrar files the decision at the office of the Superior Court in the judicial district of the registrant's domicile or principal establishment in Québec, or the judicial district of the address of the registrant's attorney.

The filing confers on the decision the same force and effect as a judgment of the Superior Court.

DIVISION II

PROCEEDINGS BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

139. Any interested person may contest before the Administrative Tribunal of Québec

(1) a decision made by the registrar under Division I or section 96 or 97; or

(2) a refusal by the registrar to register a registrant or to deposit a declaration or a document in the register, on the ground that the name declared is contrary to any of subparagraphs 1 to 6 of the first paragraph of section 17 or the second paragraph of that section.

In addition, a registrant may contest a decision made by the registrar under any of sections 20, 36, 63, 64, 70, 72 and 86 to 88 before that Tribunal.

140. The registrar deposits a notice of the contestation in the register.

141. Despite the second paragraph of section 15 of the Act respecting administrative justice, the Tribunal may only confirm or quash the contested decision.

A copy of the decision of the Tribunal must be sent to each party and to the registrar.

The registrar records in the register that a decision has been rendered by the Tribunal, and makes any necessary changes in the register.

DIVISION III

PROCEDURE AND EVIDENCE APPLICABLE TO ADMINISTRATIVE, CIVIL AND PENAL PROCEEDINGS

142. A penal proceeding or civil action under an Act that confers responsibilities on the registrar, and any appeal under such an Act in accordance with the Code of Penal Procedure (R.S.Q., chapter C-25.1), must be instituted in the name of the enterprise registrar if the subject matter of the proceeding, action or appeal concerns the exercise of the functions or responsibilities of the registrar.

However, any proceeding under section 85 is brought in the name of the Deputy Minister of Revenue.

143. In the case of a penal proceeding described in section 142, the registrar is not required to sign or attest the statement of offence or to prove appointment or continuance in office as registrar.

The statement of offence is signed and issued by a person authorized by the registrar, and proof of the person's capacity, signature or authorization is not required unless the defendant contests it and the judge considers it necessary to provide such proof.

144. For the purposes of the Code of Penal Procedure, a person referred to in section 124, 128 or 143 is a person responsible for the enforcement of an Act listed in Schedule III.

145. The registrar is sufficiently designated by the title "enterprise registrar", without mention of a name, and any proceeding in which the registrar is designated by name may be continued by the registrar's successor without continuance of suit or a change in designation.

The registrar is represented for all purposes by the advocate appearing in the registrar's name, and the advocate is not required to prove capacity to act in the registrar's name.

146. Any remedy against the Government arising from the carrying out of a provision of an Act that confers responsibilities on the registrar must be directed against the registrar if the subject matter of the remedy concerns the exercise of the functions or responsibilities of the registrar.

However, a remedy under section 85 is exercised against the Deputy Minister of Revenue.

147. Any proceeding to which the registrar is a party must be served on or delivered to the registrar at the Montréal or Québec office of the legal department of the Ministère du Revenu by leaving a copy of the proceeding with a person in charge of the office.

The return of service must mention the name of the person with whom the copy of the proceeding was left.

CHAPTER X REGULATORY PROVISIONS

148. The Minister may make regulations determining

- (1) the elements that the statement of information must contain;
- (2) classification systems for the activity code to be declared under any of subparagraphs 7, 8 and 9 of the second paragraph of section 33;
- (3) any other information required under subparagraph 12 of the second paragraph of section 33;
- (4) the period for filing the registrant's annual updating declaration under section 45; and
- (5) any other measure necessary for the administration of this Act.

149. The Minister may, in special circumstances,

- (1) in respect of a province of Canada and provided there is reciprocity with that province, make a regulation exempting certain registrants from designating an attorney in accordance with section 26;
- (2) make a regulation exempting a category of registrants from declaring certain information required under sections 33 to 35.

150. The Government may make regulations determining

- (1) standards for the composition of names for the purposes of subparagraph 4 of the first paragraph of section 17;
- (2) the public authorities referred to in subparagraph 6 of the first paragraph of section 17;
- (3) cases in which a name of a registrant falsely suggests that the registrant is related to another person, partnership or group of persons for the purposes of subparagraph 7 of the first paragraph of section 17; and

(4) criteria for the purposes of subparagraphs 7 and 8 of the first paragraph of section 17.

151. The Government may make regulations prescribing the charges for

- (1) consulting the register, in the cases determined in those regulations;
- (2) using telecommunications to file documents to be deposited in the register;
- (3) shipping and handling documents deposited in the register, depending on the medium requested by the applicant;
- (4) issuing and certifying copies or extracts of a document deposited in the register; and
- (5) any other service provided by the registrar at the request of a registrant or any other person.

CHAPTER XI

PENAL PROVISIONS

152. A registrant or a person acting for a registrant as administrator of the property of others is guilty of an offence on failing to file, within the applicable time, any of the following duly completed declarations:

- (1) a registration declaration in accordance with section 32;
- (2) an initial declaration in accordance with section 38;
- (3) an updating declaration in accordance with section 40;
- (4) an updating declaration in accordance with section 41, unless exempted under section 44;
- (5) an updating declaration in accordance with the first paragraph of section 42, unless exempted under the second paragraph of that section;
- (6) an updating declaration in accordance with section 43; and
- (7) an updating declaration in accordance with section 45, unless the registrant or administrator is deemed to have met that obligation under section 48, 51 or 52 or is exempted under section 49 or 50.

153. A registrant or a person acting for a registrant as administrator of the property of others who fails to comply within the applicable time with a request of the registrar under section 73 is guilty of an offence.

154. A registrant or a person acting for a registrant as administrator of the property of others who knowingly files a false, incomplete or misleading declaration under section 32, 38, 40 or 41, the first paragraph of section 42 or section 43, 45 or 46 is guilty of an offence.

155. A person referred to in section 55 who

(1) fails to present a duly completed cancellation declaration in accordance with that section, or

(2) knowingly files a false, incomplete or misleading cancellation declaration under that section,

is guilty of an offence.

156. A liquidator of the succession of a registrant who

(1) fails to file, within the applicable time, a duly completed cancellation declaration in accordance with section 56, unless the liquidator is exempted under that section, or

(2) knowingly files a false, incomplete or misleading cancellation declaration under that section,

is guilty of an offence.

157. A trustee in bankruptcy who

(1) fails to file a duly completed cancellation declaration in accordance with section 57, or

(2) knowingly files a false, incomplete or misleading cancellation declaration under that section,

is guilty of an offence.

158. A registrant or a person acting for a registrant as administrator of the property of others who declares or uses a name prohibited under any of subparagraphs 1 to 6 of the first paragraph of section 17 or under the second paragraph of that section is guilty of an offence.

159. A person guilty of an offence under any of sections 152 to 158 is liable to a fine of not less than \$400 and not more than \$4,000 in the case of a natural person, and not less than \$600 and not more than \$6,000 in the case of a legal person.

For a second or subsequent offence, the fines are doubled.

160. On convicting a person of an offence under any of sections 152 to 157, the court may make any appropriate order to remedy the failure constituting the offence.

161. Any director, officer or attorney of a registrant who ordered, authorized or advised the commission of an offence under section 152, 153, 154 or 158, or consented to or otherwise took part in the offence, is guilty of an offence and liable to a fine of not less than \$400 and not more than \$4,000.

For a second or subsequent offence, the fines are doubled.

162. A person who contravenes section 126 or 131 is guilty of an offence and liable to a fine of not less than \$2,000 and not more than \$20,000.

163. For the purposes of proceedings instituted under the Code of Penal Procedure to sanction an offence under this chapter, any information concerning a legal person required to be registered that is certified by the registrar as originating from the authority that constituted the legal person is presumed to be accurate, in the absence of any evidence to the contrary.

CHAPTER XII

AMENDING PROVISIONS

CIVIL CODE OF QUÉBEC

164. Article 306 of the Civil Code of Québec is amended by replacing “file a notice to that effect with the enterprise registrar or” by “give notice to the enterprise registrar by filing a declaration to that effect in accordance with the Act respecting the legal publicity of enterprises (2010, chapter 7) and”.

165. Article 358 of the Code is amended by replacing “file a notice of the dissolution with the enterprise registrar or, if the legal person is a syndicate of co-owners, apply for the registration of such a notice in the land register, and” in the first paragraph by “give notice of the dissolution to the enterprise registrar by filing a declaration to that effect in accordance with the Act respecting the legal publicity of enterprises (2010, chapter 7) and, if the legal person is a syndicate of co-owners, apply for the registration of the notice in the land register. They shall also”.

166. Article 359 of the Code is amended by replacing “filed in the same place as the notice of dissolution. The appointment and revocation may be set up against third persons from the filing of the notice” by “filed in the same place and in the same manner as the notice of dissolution. The appointment and revocation may be set up against third persons from the filing of the notice in the register of sole proprietorships, partnerships and legal persons kept under Chapter II of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

167. Article 364 of the Code is amended by replacing “the filing of a notice of closure in the same place as the notice of dissolution. The filing of the notice, where such is the case,” by “the filing of a notice of closure in the same place and in the same manner as the notice of dissolution. The filing of the notice in the register”.

168. Article 2189 of the Code is amended by replacing “is bound to make declarations in the manner prescribed by the legislation concerning the legal publication of partnerships; failing that,” in the second paragraph by “shall file a registration declaration in accordance with the Act respecting the legal publicity of enterprises (2010, chapter 7); otherwise,”.

169. Article 2190 of the Code is repealed.

170. Articles 2191 to 2193 of the Code are replaced by the following articles:

“**2191.** If the partnership discovers or is informed that its registration declaration is incomplete, inaccurate or irregular, the declaration may be corrected by filing an updating declaration in accordance with the Act respecting the legal publicity of enterprises (2010, chapter 7).

“**2192.** A correction that would infringe upon the rights of the partners or of third persons has no effect in their regard unless they consented to it or unless the court, after hearing the persons concerned and, if necessary, amending the proposed updating declaration, ordered that it be filed.

“**2193.** The correction is deemed to be part of the registration declaration and to have taken effect simultaneously with it unless a later date is provided in the updating declaration or in the judgment.”

171. Article 2194 of the Code is amended by replacing “declaration of partnership shall be set forth in an amending declaration” by “registration declaration of the partnership shall be set forth in an updating declaration in accordance with the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

172. Article 2195 of the Code is amended by replacing the first paragraph by the following paragraph:

“**2195.** Declarations relating to a partnership may be set up against third persons from the time the information they contain is recorded in the register of sole proprietorships, partnerships and legal persons. They constitute proof of their content in favour of third persons in good faith.”

173. Article 2196 of the Code is amended by replacing “declaration of partnership” by “registration declaration of the partnership” and “amending declaration has been made” by “updating declaration has been filed”.

174. Article 2235 of the Code is amended by replacing “filed in accordance with the legislation concerning the legal publication of partnerships” by “filed in accordance with the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

175. Section 6.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended by replacing “section 33 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” by “section 40 of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

ACT RESPECTING INSURANCE

176. Section 22 of the Act respecting insurance (R.S.Q., chapter A-32) is amended by inserting “and the fees prescribed by regulation of the Government” after “paragraph” in the third paragraph.

177. Section 23 of the Act, amended by section 500 of chapter 52 of the statutes of 2009, is again amended

(1) by replacing “prescribed fees” in the second paragraph by “fees set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”;

(2) by replacing “its registration is cancelled by the enterprise registrar on his or her own initiative” in the third paragraph by “its articles of constitution are cancelled by the enterprise registrar”.

178. Section 38 of the Act is amended

(1) by inserting “and filed with the fees prescribed by regulation of the Government” after “company” in the portion before paragraph 1;

(2) by replacing “prescribed by regulation of the Government” in paragraph 2 by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

179. Section 50.11 of the Act is amended by replacing “shall apply without prejudice to the provisions of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” by “shall apply despite the provisions of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

180. Section 189 of the Act is amended by adding the following paragraph after the second paragraph:

“The fees prescribed by government regulation and, in the case of companies, the fees set out in the Act respecting the legal publicity of enterprises (2010, chapter 7) must be filed with the application.”

181. Section 191 of the Act is amended by replacing “to the enterprise registrar, who shall deposit it in the register. The enterprise registrar shall then draw up the certificate of amalgamation and deposit it in the register with a copy of the articles of amalgamation” in the second paragraph by “and the fees set out in the Act respecting the legal publicity of enterprises (2010, chapter 7) that must be filed under section 189 to the enterprise registrar. The enterprise registrar shall then draw up the certificate of amalgamation and deposit it in the register with a copy of the articles of amalgamation and the amalgamation agreement”.

182. Section 198 of the Act is amended by inserting “, the fees prescribed by government regulation and, in the case of companies, the fees set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)” after “conversion by-law” in the second paragraph.

183. Section 200.0.2 of the Act, amended by section 514 of chapter 52 of the statutes of 2009, is again amended by replacing “prescribed by government regulation” by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7) that must be filed under the second paragraph of section 198”.

184. Section 200.0.9 of the Act, enacted by section 79 of chapter 70 of the statutes of 2002 and amended by section 516 of chapter 52 of the statutes of 2009, is again amended, in the second paragraph,

(1) by replacing “and the other” by “, the other”;

(2) by inserting “, the fees prescribed by government regulation and the fees set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)” after “Act”.

185. 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 and section 517 of chapter 52 of the statutes of 2009, is again amended by replacing “prescribed by government regulation” by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7) that must be filed under the second paragraph of section 200.0.9”.

186. Section 200.0.16 of the Act, amended by section 524 of chapter 52 of the statutes of 2009, is again amended by replacing the second paragraph by the following paragraph:

“The articles of continuance must specify the classes of insurance the company is authorized to transact and be filed with the fees prescribed by government regulation and the fees set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).”

187. Section 200.5 of the Act is amended by adding the following sentence at the end of the first paragraph: “It shall file with the request the fees prescribed by government regulation and the fees set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).”

188. Section 200.6 of the Act, amended by section 521 of chapter 52 of the statutes of 2009, is again amended by replacing “prescribed by government regulation” in the first paragraph by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7) that must be filed under the first paragraph of section 200.5”.

189. Section 420 of the Act, amended by section 523 of chapter 52 of the statutes of 2009, is again amended by replacing paragraph *k* by the following paragraph:

“(k) establish a tariff of fees payable to the Authority for the filing and examination of an insurer’s application for constitution, amending statutes, amalgamation, conversion or continuance, the filing, examination and issue of various documents or the reinstatement of licences, and for inspections;”.

190. The Act is amended by inserting the following after section 422.0.1:

“CHAPTER XV

“SPECIAL FEES PAYABLE TO REGISTRAR

“**422.0.2.** Any notice or other document sent to the enterprise registrar to be deposited in the register under the first paragraph of section 21, the second or fourth paragraph of section 41, the first paragraph of section 77, subparagraph 3 of the second paragraph of section 93.20, the first paragraph of section 93.27 or 93.27.2, any of sections 93.117, 93.120 and 93.214, the second paragraph of section 93.217 or the fourth paragraph of section 191 must be filed with the fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7) for the deposit of any other document.

The same applies to a document referred to in the first paragraph of section 93.202 or any of sections 93.212, 188, 197 and 199 that is sent to the Authority to be forwarded to the enterprise registrar. In such a case, the Authority shall pay the fee over to the enterprise registrar.”

191. The Act is amended

(1) by striking out “, together with the fees prescribed by regulation of the Government under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in the first paragraph of section 21;

(2) by striking out “, accompanied with the fees prescribed by regulation of the Government under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45),” in sections 188 and 197;

(3) by replacing “Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) for the annual updating of information relating to a registered legal person” in the second paragraph of sections 93.187, 93.264 and 306 by “Act respecting the legal publicity of enterprises (2010, chapter 7) for the annual updating of information”.

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

192. Section 19.12 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) is amended by replacing the third paragraph by the following paragraph:

“The notice provided for in the first paragraph must be sent to the enterprise registrar, who shall deposit it in the register of sole proprietorships, partnerships and legal persons kept under Chapter II of the Act respecting the legal publicity of enterprises (2010, chapter 7). The decision of the Court to wind up a federation takes effect 60 days after the deposit of the notice in the register.”

FISH AND GAME CLUBS ACT

193. Section 1 of the Fish and Game Clubs Act (R.S.Q., chapter C-22) is amended

(1) by replacing “fees exigible” in the first paragraph by “fee set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”;

(2) by striking out the sixth paragraph.

AMUSEMENT CLUBS ACT

194. Section 1 of the Amusement Clubs Act (R.S.Q., chapter C-23) is amended

(1) by striking out “in duplicate” in paragraph 2;

(2) by replacing “one copy of the memorandum and the certificate in the register instituted in accordance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) and give the second copy” in paragraph 3 by “the memorandum and the certificate in the register of sole proprietorships, partnerships and legal persons kept under Chapter II of the Act respecting the legal publicity of enterprises (2010, chapter 7) and give a copy”.

CODE OF CIVIL PROCEDURE

195. Article 130 of the Code of Civil Procedure (R.S.Q., chapter C-25) is amended by replacing “instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45), or

upon the attorney designated under section 4 of” in the second paragraph by “established under the Act respecting the legal publicity of enterprises (2010, chapter 7), or upon the attorney designated under”.

COMPANIES ACT

196. The heading of Division X of Part I of the Companies Act (R.S.Q., chapter C-38) is replaced by the following:

“FEES AND REGULATIONS

“**22.1.** The fees and charges payable on application for letters patent and supplementary letters patent, and for every act performed by the enterprise registrar, the Lieutenant-Governor or any other person under this Part, are set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).

No letters patent or supplementary letters patent issued under this Part shall be delivered until after all fees payable are duly paid.”

197. Section 23 of the Act is amended

(1) by striking out subsections 1 to 3;

(2) by striking out “, except those respecting the fees to be paid,” in subsection 5.

198. Section 25 of the Act is repealed.

199. Section 123.30 of the Act is amended by replacing “section 82 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” by “section 98 of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

200. Section 123.160 of the Act is amended by replacing “prescribed fees or documents” in paragraph 3 by “fee set out in the Act respecting the legal publicity of enterprises (2010, chapter 7) or the prescribed documents”.

201. Section 123.169 of the Act is amended by striking out paragraphs 1, 1.1 and 1.2.

202. Section 123.170 of the Act is amended

(1) by replacing “sections 23 to 25” in the first paragraph by “section 23”;

(2) by striking out “, other than those establishing or amending fees to be paid,” in the second paragraph.

203. The Act is amended by inserting the following section after section 123.171:

“**123.171.1.** The fees payable for measures the enterprise registrar may or must take under this Part are set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).”

204. The heading of Division III of Part II of the Act is replaced by the following heading:

“FEES AND REGULATIONS”.

205. Section 128 of the Act is amended by replacing “duties and fees” by “fees and charges”.

206. The heading of Division V of Part III of the Act is replaced by the following heading:

“FEES AND REGULATIONS”.

207. The Act is amended

(1) by replacing “fees prescribed by regulation” wherever it appears in sections 9.2, 18.1, 28.2, 123.27.1 and 221.1 by “fee set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”;

(2) by replacing “fees prescribed by regulation of the Government” in the portion before paragraph 1 of section 123.15, sections 123.105, 123.109, 123.119 and 123.136 and in the second paragraph of section 123.142 by “fee set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”;

(3) by replacing “23 to 25” in sections 127 and 233 by “22.1 and 23”.

CEMETERY COMPANIES ACT

208. The heading of Division IV of the Cemetery Companies Act (R.S.Q., chapter C-40) is replaced by the following heading:

“FEE”.

209. Section 12 of the Act is replaced by the following section:

“**12.** The fee payable for the issue of letters patent under this Act is set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).”

ACT RESPECTING THE CONSTITUTION OF CERTAIN CHURCHES

210. Section 4 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63) is amended by replacing “fees prescribed by regulation of the Government under the Act respecting the legal publicity of sole

proprietorships, partnerships and legal persons (chapter P-45)” by “fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7) for the deposit of any other document”.

COOPERATIVES ACT

211. The Cooperatives Act (R.S.Q., chapter C-67.2) is amended by replacing “section 13 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in section 15 and paragraph 4 of section 272 by “section 17 of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

TAXATION ACT

212. The Taxation Act (R.S.Q., chapter I-3) is amended by replacing “business number assigned under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in subparagraph *c* of the first paragraph of section 85.3.2 and in the definition of “business number” in section 905.0.3 by “Québec business number assigned under the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

213. Section 119 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by inserting the following paragraphs after paragraph 5:

“(5.0.1) a proceeding under the first paragraph of section 139 of the Act respecting the legal publicity of enterprises (2010, chapter 7) which pertains to a cancellation of an entry or of a deposit in the enterprise register of any of the documents mentioned in section 132 of that Act, a correction or cancellation of inaccurate information appearing in the register, a replacement or change of a name or a refusal to register or to deposit in the register a declaration or a document on the ground that the name declared is contrary to any of subparagraphs 1 to 6 of the first paragraph and the second paragraph of section 17 of that Act;

“(5.0.2) a proceeding under the second paragraph of section 139 of the Act respecting the legal publicity of enterprises which pertains to a replacement, change to or deletion of a name, a cancellation of a registration, a refusal to register, a revocation of the cancellation of a registration, a refusal to deposit in the enterprise register a declaration or a document transferred under an agreement entered into under section 117 or 118 of that Act or a refusal to record a name in the register;”.

214. Schedule IV to the Act, amended by section 594 of chapter 52 of the statutes of 2009, is again amended by inserting the following paragraph after paragraph 17:

“(17.1) section 139 of the Act respecting the legal publicity of enterprises (2010, chapter 7);”.

ACT RESPECTING THE MINISTÈRE DU REVENU

215. Section 2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by replacing “Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45), the Act respecting the enterprise registrar (chapter R-17.1), the other Acts mentioned in Schedule I to the Act respecting the enterprise registrar” in the second paragraph by “Act respecting the legal publicity of enterprises (2010, chapter 7), the other Acts listed in Schedule III to that Act”.

216. Section 5 of the Act is amended by striking out “, including the enterprise registrar,” in the first paragraph.

217. Section 12.0.2 of the Act is amended by replacing “section 57.5 or 57.6 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in the first paragraph by “section 85 of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

218. Section 58.1.1 of the Act is amended by replacing “business number assigned under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in paragraph *f* by “Québec business number assigned under the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

219. Section 69.0.0.7 of the Act is amended by replacing “Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) and the Act respecting the enterprise registrar (chapter R-17.1)” in subparagraph *v* of subparagraph *b* of the first paragraph by “Act respecting the legal publicity of enterprises (2010, chapter 7)” and by replacing “those Acts” at the end of that subparagraph by “that Act”.

220. Section 69.1 of the Act is amended by replacing “business number assigned to him pursuant to the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in subparagraph *h* of the second paragraph by “Québec business number assigned to him pursuant to the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

221. The Act is amended by inserting the following after section 97.11:

“DIVISION II.2

“FUND ESTABLISHED BY GOVERNMENT ORDER

“**97.12.** Despite section 5, the second paragraph of section 46 and section 48 of the Financial Administration Act (chapter A-6.001), the Minister of Revenue and the Minister of Finance may enter into an agreement for the purpose of paying directly into a fund established by government order,

within the Ministère du Revenu, a part of the fees and charges the enterprise registrar receives under the Act respecting the legal publicity of enterprises (2010, chapter 7) or any other Act under which fees or charges are payable to the registrar.

In addition to the sums specified in the government order under which it is established, the fund is to be made up of that part of the fees and charges determined in the agreement, exclusive of the interest earned. The fund is dedicated in particular to financing the activities of the enterprise registrar.”

222. The Act is amended by replacing “section 57.5 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in the second paragraph of section 93.1.1 and in paragraph *o* of section 93.2 by “section 83 of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

ACT RESPECTING THE SPECIAL POWERS OF LEGAL PERSONS

223. Section 7 of the Act respecting the special powers of legal persons (R.S.Q., chapter P-16) is replaced by the following section:

“**7.** The fee payable for the approval of a by-law to change the name or transfer the head office of a company or legal person is set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).”

224. Section 21 of the Act is replaced by the following section:

“**21.** The fee payable for the confirmation of a by-law increasing or reducing the share capital of a company is set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).”

225. Section 25 of the Act is replaced by the following section:

“**25.** The fee payable for the approval of a by-law changing the maximum value of the immovable property a legal person may hold is set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).”

ACT RESPECTING OWNERS, OPERATORS AND DRIVERS OF HEAVY VEHICLES

226. Section 7 of the Act respecting owners, operators and drivers of heavy vehicles (R.S.Q., chapter P-30.3) is amended by replacing “registered in the register established under section 58 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in subparagraph 4 of the first paragraph by “registered under the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

227. Section 16.1 of the Act is amended by replacing “registered in the register established under section 58 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in paragraph 2 by “registered under the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

ACT RESPECTING THE LEGAL PUBLICITY OF SOLE PROPRIETORSHIPS, PARTNERSHIPS AND LEGAL PERSONS

228. Section 17 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45), as it read before being replaced by section 604 of chapter 52 of the statutes of 2009, is amended by replacing “fees prescribed by regulation” in paragraph 3 by “fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

229. Section 23.1 of the Act, amended by section 610 of chapter 52 of the statutes of 2009, is again amended by replacing “the fee prescribed by regulation” in the second paragraph by “the corresponding fee set out in Schedule IV to the Act respecting the legal publicity of enterprises (2010, chapter 7) that is applicable to its juridical form on the day following the expiry of that time”.

230. Section 24 of the Act, amended by section 611 of chapter 52 of the statutes of 2009, is again amended by replacing “the fees prescribed by regulation, where payable” in subparagraph 5 of the first paragraph by “the fee prescribed by section 23.1, if that fee is payable”.

231. Section 30 of the Act, amended by section 52 of chapter 38 of the statutes of 2006 and section 614 of chapter 52 of the statutes of 2009, is again amended

(1) by replacing “the fee prescribed by regulation” in the second paragraph by “a penalty equal to 50% of the annual registration fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7) that is applicable to its juridical form on the day following the expiry of that period”;

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

“However, the second paragraph does not apply to a registrant who declared in a declaration of income that the information concerning the registrant is up to date under section 26.1.”

232. Section 31 of the Act, amended by section 616 of chapter 52 of the statutes of 2009, is again amended by replacing “the fees prescribed by regulation, if those fees are payable” in subparagraph 5 of the first paragraph by “the penalty prescribed by section 30, if that penalty is payable”.

233. Section 57.3 of the Act is amended by replacing “equal to 50% of that fee” in the second paragraph by “equal to 5% of the unpaid amount and an additional penalty equal to 1% of that fee for each complete month for which payment is overdue, up to a maximum of 12 months”.

234. Section 73.3 of the Act is amended by striking out the last paragraph.

235. Section 77 of the Act is amended by replacing “fees the Minister determines with government approval” in the first paragraph by “fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

236. Section 83 of the Act, amended by section 640 of chapter 52 of the statutes of 2009, is again amended by replacing “fees prescribed by regulation” in the first paragraph by “fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

237. Section 84 of the Act, amended by section 641 of chapter 52 of the statutes of 2009, is again amended by replacing “fees prescribed by regulation” by “fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

238. Section 98 of the Act, amended by section 79 of chapter 38 of the statutes of 2006 and section 644 of chapter 52 of the statutes of 2009, is again amended

(1) by replacing “fees” in the portion before subparagraph 1 of the first paragraph by “charges”;

(2) by striking out subparagraphs 1, 2 and 3 of the first paragraph;

(3) by replacing subparagraphs 4 and 5 of the first paragraph by the following subparagraphs:

“(4) the consultation of the register in the cases determined in the regulations;

“(5) the use of telecommunications to file documents to be deposited in the register;

“(5.1) the handling and sending of documents deposited in the register according to the medium required by the applicant;”;

(4) by striking out the second paragraph.

239. Section 526 of the Act is repealed.

240. The Act is amended

(1) by replacing “fees prescribed by regulation” in the second paragraph of section 54, section 80, the first paragraph of section 81 and sections 85 and 534 and “fee prescribed by regulation” in the first paragraph of section 57.2 and section 57.4 by “fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7)”, and by replacing “fees applicable to the return shall be prescribed by regulation” in section 532 by “fee applicable to the return is set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7)”;

(2) by replacing “fees” in section 76, the first paragraph of section 79 and the second paragraph of section 517 by “charge”.

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

241. Section 122 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) is amended by replacing “the second paragraph of section 50 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45)” in the first paragraph of subsection 7 by “the fourth paragraph of section 59 of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

ACT RESPECTING MIXED ENTERPRISE COMPANIES IN THE MUNICIPAL SECTOR

242. Section 39 of the Act respecting mixed enterprise companies in the municipal sector (R.S.Q., chapter S-25.01) is repealed.

ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

243. Section 12 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01), amended by section 668 of chapter 52 of the statutes of 2009, is again amended by replacing “prescribed under the Business Corporations Act (2009, chapter 52)” in the second paragraph by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

244. Section 16 of the Act, amended by section 669 of chapter 52 of the statutes of 2009, is again amended by replacing “prescribed fees” in the second paragraph by “fee referred to in the second paragraph of section 12”.

245. Section 18 of the Act, replaced by section 672 of chapter 52 of the statutes of 2009, is amended

(1) by replacing “fees prescribed under the Business Corporations Act (2009, chapter 52)” in the second paragraph by “fee set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”;

(2) by inserting “, the documents required to be filed with them and the fee” after “cancellation of the articles” in the third paragraph.

246. Section 19 of the Act, replaced by section 673 of chapter 52 of the statutes of 2009, is amended by replacing “fees prescribed by regulation” by “applicable fee”.

247. Section 22 of the Act, amended by section 677 of chapter 52 of the statutes of 2009, is again amended by replacing “The company must prepare articles of continuance, which” in the first paragraph by “The company’s articles of continuance”.

248. Section 25 of the Act, replaced by section 680 of chapter 52 of the statutes of 2009, is amended by replacing “prescribed by regulation” by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

249. Section 29 of the Act, replaced by section 682 of chapter 52 of the statutes of 2009, is amended by replacing “and the documents required to be filed with them” by “, the documents required to be filed with them and the fees referred to in section 25”.

250. Section 30 of the Act, replaced by section 683 of chapter 52 of the statutes of 2009, is amended by replacing “474” by “472”.

251. Section 34 of the Act, replaced by section 685 of chapter 52 of the statutes of 2009, is amended by striking out “required by the Business Corporations Act (2009, chapter 52)” in the second paragraph.

252. Section 38 of the Act, amended by section 687 of chapter 52 of the statutes of 2009, is again amended by replacing “prescribed under the Business Corporations Act (2009, chapter 52)” by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

253. Section 43 of the Act, replaced by section 690 of chapter 52 of the statutes of 2009, is amended by replacing “prescribed fees” by “fees referred to in section 38”.

254. Section 47 of the Act, amended by section 692 of chapter 52 of the statutes of 2009, is again amended by striking out “required by the Business Corporations Act (2009, chapter 52)” in the second paragraph.

255. Section 50 of the Act, amended by section 708 of chapter 52 of the statutes of 2009, is again amended by striking out “accompanied with the fees prescribed by regulation”.

256. Section 51 of the Act, amended by section 693 of chapter 52 of the statutes of 2009, is again amended by replacing “prescribed under the Business Corporations Act (2009, chapter 52)” by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

257. Section 55 of the Act, replaced by section 695 of chapter 52 of the statutes of 2009, is amended by replacing “prescribed under the Business Corporations Act (2009, chapter 52)” by “referred to in section 51”.

258. Section 155 of the Act, amended by section 704 of chapter 52 of the statutes of 2009, is again amended by striking out “, accompanied with the fees prescribed by regulation,” in paragraph 3.1.

259. Section 234 of the Act, replaced by section 706 of chapter 52 of the statutes of 2009, is amended by inserting the following sentence after the first sentence of the first paragraph: “The request must be filed with the fee set out in the Act respecting the legal publicity of enterprises (2010, chapter 7).”

260. Section 236 of the Act, amended by section 708 of chapter 52 of the statutes of 2009, is again amended

(1) by adding “, together with the fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7) for the deposit of any other document” at the end of the first paragraph;

(2) by inserting “, together with the fee,” after “notice of name change” in the second paragraph.

261. Section 293 of the Act is amended by replacing “Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45) for the annual updating of information relating to a registered legal person” in the second paragraph by “Act respecting the legal publicity of enterprises (2010, chapter 7) for the annual updating of information relating to a legal person”.

262. Section 351 of the Act, amended by section 707 of chapter 52 of the statutes of 2009, is again amended by replacing paragraph 1 by the following paragraph:

“(1) the fee exigible for the issue of a licence;”.

263. The Act is amended by inserting the following section after the section 381:

“381.1. A document sent to the enterprise registrar to be deposited in the register under section 169.1 or 169.2 must be filed with the fee set out in Schedule I to the Act respecting the legal publicity of enterprises (2010, chapter 7) for the deposit of any other document.

The same applies to a document referred to in any of sections 13, 19, 24, 37, 50 and 97, paragraph 3.1 of section 155 and section 163 that is sent to the Authority to be forwarded to the enterprise registrar. In such a case, the Authority shall pay the fee over to the enterprise registrar.”

TOBACCO ACT

264. Section 20.1 of the Tobacco Act (R.S.Q., chapter T-0.01) is repealed.

ACT TO AMEND THE ACT RESPECTING THE ENTERPRISE REGISTRAR AND OTHER LEGISLATIVE PROVISIONS

265. Section 52, paragraph 1 of section 53 and sections 54, 57, 61, 62, 65, 79, 82, 95 and 96 of the Act to amend the Act respecting the enterprise registrar and other legislative provisions (2006, chapter 38) are repealed.

266. Section 99 of the Act is amended by replacing the first paragraph by the following paragraph:

“**99.** This Act comes into force on 1 April 2007, except sections 47, 51, 55, 56, 60 and 97, which come into force on 6 December 2006.”

BUSINESS CORPORATIONS ACT

267. Section 12 of the Business Corporations Act (2009, chapter 52) is amended by replacing “section 82 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons” by “section 98 of the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

268. Section 470 of the Act is amended by replacing “determined by the Minister according to the medium or technology used” by “prescribed by the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

269. Section 471 of the Act is repealed.

270. Section 474 of the Act is amended

(1) by replacing “prescribed by the Minister” in subparagraph 2 of the first paragraph by “prescribed by the Act respecting the legal publicity of enterprises (2010, chapter 7)”;

(2) by replacing “determined by government regulation” in subparagraph 3 of the second paragraph by “set out in the Act respecting the legal publicity of enterprises”.

271. Section 478 of the Act is amended by replacing “determined by the Minister according to the medium or technology used” by “prescribed by the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

272. Division II of Chapter XVIII, comprising sections 479 to 482, and section 488 of the Act are repealed.

273. Section 495 of the Act is amended by replacing “, 367, 470, 474, 478, 479, 481 and 482” by “and 367”.

274. Sections 598 to 646 of the Act are repealed.

275. The Act is amended by replacing “prescribed by government regulation” in section 9, the first paragraph of sections 17 and 25, sections 244 and 255, the first paragraph of sections 263 and 268, sections 285 and 292, paragraph 4 of section 299, section 367 and the first paragraph of section 419, and in paragraph 4 of section 17 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) enacted by section 604, by “set out in the Act respecting the legal publicity of enterprises (2010, chapter 7)”.

276. Section 729 of the Act is amended by adding “, except section 612, which comes into force on 16 March 2010” at the end.

REGULATION RESPECTING THE APPLICATION OF THE ACT RESPECTING INSURANCE

277. Section 88 of the Regulation respecting the application of the Act respecting insurance, approved by Order in Council 887-2009 (2009, G.O. 2, 3151), is amended

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

“**88.** The fees payable under this Regulation are set out in the following table and are payable to the Autorité des marchés financiers:”;

(2) by striking out the column entitled “to the Minister of Revenue” in the table.

278. Section 89 of the Regulation is repealed.

279. Section 90 of the Regulation is replaced by the following section:

“**90.** All fees payable under the Act respecting insurance and this chapter must be sent with the related application and paid to the Autorité des marchés financiers or, in the case of a fee set out in the Act respecting the legal publicity of enterprises (2010, chapter 7), paid to the enterprise registrar.”

REGULATION RESPECTING THE APPLICATION OF THE ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

280. Sections 14 to 19 of the Regulation respecting the application of the Act respecting trust companies and savings companies, approved by Order in Council 719-88 (1988, G.O. 2, 2124), are repealed.

CHAPTER XIII**MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS**

281. This Act replaces the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) and the Act respecting the enterprise registrar (R.S.Q., chapter R-17.1).

282. In any Act, including any Act amended by this Act, and in any regulation, by-law or other document, unless the context indicates otherwise and with the necessary modifications,

(1) a reference to a provision of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons or the Act respecting the enterprise registrar is a reference to the corresponding provision of this Act;

(2) a general reference to the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons or the Act respecting the enterprise registrar is a reference to this Act;

(3) a reference to the register established under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons is a reference to the register referred to in Chapter II of this Act; and

(4) “registre des entreprises individuelles, des sociétés et des personnes morales” in the French text is replaced by “registre des entreprises individuelles, des sociétés de personnes et des personnes morales”.

283. An agreement entered into under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons or the Act respecting the enterprise registrar before 14 February 2011 is deemed to be an agreement entered into under this Act.

284. The fees or duties payable to the enterprise registrar from 1 January 2006 to 15 March 2010 are set out in Schedule IV.

The sums paid to the registrar during that period as fees, tariffs, duties or charges for any purpose listed in Schedule IV are deemed to be fees validly collected under the first paragraph. All such sums belong to the Government.

However, any amounts due that have not been paid as of 15 March 2010 are recoverable, without further formality, under this Act.

285. Any declaration, notice or other document required to be filed or deposited under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons before 14 February 2011 that has yet to be filed or deposited on that date remains due.

The fees applicable to them are those set out in any of paragraphs 1 and 3 to 6 under the heading “Legal publicity of sole proprietorships, partnerships and legal persons” in Schedule IV, depending on the registrant’s juridical form at the time the fees became due. They are payable at the time the document is filed.

286. A group of assets registered before 14 February 2011 continues to be a registrant within the meaning of this Act until its registration is cancelled.

287. Despite section 41, a registrant is not required to declare the following information before filing a first annual update after the coming into force of the provisions under which that information is required:

(1) the information required under subparagraph 2 of the second paragraph of section 33 with respect to the names and domiciles of the shareholders or third persons having assumed the powers of the board of directors;

(2) the information required under subparagraph 3 of the second paragraph of section 33;

(3) the information required under subparagraphs 7 to 9 of the second paragraph of section 33 with respect to the activity code;

(4) the information required under paragraph 1 of section 34 with respect to the names and domiciles of the three greatest contributors to the partnership among the special partners; and

(5) the information required under section 43.

288. The registrar may, on an application by a registrant or an interested person, revoke a cancellation of registration made ex officio under section 50 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, subject to the conditions set out in section 63 or 64 of this Act, as applicable.

Sections 66 and 67 apply to such a revocation, with the necessary modifications.

289. The registrar may dissolve a legal person established for a private interest constituted in Québec before 1 July 1994 that has failed to file a registration declaration, by publishing a notice to that effect in the *Gazette officielle du Québec*. From the publication of the notice, the legal person is dissolved unless it has remedied the failure.

The publication of the notice must be preceded by the publication of prior notice of dissolution in the *Gazette officielle du Québec* at least 60 days beforehand.

290. A legal person dissolved in a situation described in section 289 or in section 50, 527 or 528 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons is deemed to continue in existence in order to terminate any judicial or administrative proceeding.

291. Despite any legal provisions relating to the revival of a dissolved company, the registrar may, on request, subject to the conditions determined by the registrar and on payment of the fee set out in this Act, cause a legal person dissolved before 1 January 1994 under the Companies Information Act (R.S.Q., chapter R-22) to resume existence, by depositing an order to that effect in the register.

The same applies to legal persons dissolved in a situation described in section 289 or in section 527 or 528 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons.

The deposit of the order in the register effects the registration of the legal person, who resumes existence as of the date of the deposit.

Subject to the rights acquired by any person, the legal person is deemed never to have been dissolved.

292. A proceeding brought before the Court of Québec under section 90 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons before 14 February 2011 the hearing of which has not commenced is continued, without further formality, before the economic affairs division of the Administrative Tribunal of Québec.

If the hearing has already commenced, the remedy is continued before the Court of Québec, unless the parties consent to a new hearing before the Administrative Tribunal of Québec or agree to the hearing being continued before the Tribunal, relying, in the case of oral evidence already produced, on the notes and minutes of the hearing or, as applicable, on the stenographer's notes or the recording of the hearing.

The clerk of the Court of Québec must send the records relating to proceedings described in the first paragraph to the secretary of the Tribunal not later than 15 April 2011. Similarly, the clerk must, without delay, transfer the record relating to proceeding referred to in the second paragraph that is to be continued before the Tribunal.

293. Subparagraph 4 of the first paragraph of section 17 does not apply to the name used in Québec by a natural person described in paragraph 1 of section 21 who was operating an enterprise on 31 December 1993, or by a partnership described in paragraph 2 of that section that existed on 31 December 1993, if on that date, in accordance with article 1834*b* of the Civil Code of Lower Canada or section 10 of the Companies and Partnerships

Declaration Act (R.S.Q., chapter D-1), the name included the term “enregistré” or “et compagnie”, an abbreviation of either of those expressions or any other word or phrase indicating a plurality of members or that one or more persons were using the name of another person.

294. The registrar preserves and keeps available for public consultation the public registers and archives kept by the registrar before 1 January 1994 under any of the Acts listed in Schedule V or any private Act.

On payment of the fee set out in this Act, the registrar may issue copies or extracts of the preserved documents and certificates and the related attestations to any person who applies for them.

If access to a file or the issue of a copy or extract of a document is requested in respect of a registrant who has invoked an exemption established by regulation under the third paragraph of section 97 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons or under paragraph 2 of section 149 of this Act, the enterprise registrar deletes from the file, extract or copy the information to which the exemption applies.

The same applies to any personal information to which the registrar prevents access in accordance with section 100.

A certified copy or extract of a preserved document is authentic and constitutes proof of its registration, if applicable.

Third parties in good faith are not presumed to have knowledge of the content of a document solely because the document is registered under Part 1A of the Companies Act. They may presume that such documents contain accurate information.

295. The provisions of the Regulation respecting the application of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, approved by Order in Council 1856-93 (1993, G.O. 2, 7022), as they read on 13 February 2011, remain in force until repealed or replaced by a regulation made by the Minister under this Act, except Divisions II and VI, which are repealed, and Division III, which is replaced by the following division:

“CHARGES

“**9.** The charges payable under this regulation are set out in the following table:

Consultation of a document deposited in the register	\$5
Consultation of the register by telephone	\$6/record
Copy or extract of a document deposited in the register	\$5/document
Using telecommunications to file a document	\$5
Handling	\$5”.

296. Subparagraph 2 of the second paragraph of section 33 and subparagraph 6 of the first paragraph of section 98, to the extent that they come into force before 14 February 2011, are to be read until that date without the words “or, if all powers have been withdrawn from the board of directors by a unanimous shareholder agreement entered into in accordance with the laws of Québec or a Canadian jurisdiction other than Québec, the names and domiciles of the shareholders or third persons having assumed those powers”.

Likewise, the second paragraph of section 96 and the second paragraph of section 132, to the extent that they come into force before 14 February 2011, are to be read until that date without the words “or a notice of liquidation filed under the Business Corporations Act”.

297. The reference to the Business Corporations Act in subparagraph 6 of the first paragraph of section 21 and the second paragraph of section 41, to the extent that those provisions come into force before 14 February 2011, is to be read until that date as a reference to the Companies Act.

298. For the period between 19 May 2010 and 14 February 2011, subparagraph *v* of subparagraph *b* of the first paragraph of section 69.0.0.7 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is to be read as follows:

“*v.* the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (chapter P-45), the Act respecting the enterprise registrar (chapter R-17.1) and the sections listed in section 301 of the Act respecting the legal publicity of enterprises (2010, chapter 7), but only to the extent that the information is necessary for the carrying out or enforcement of those Acts or sections;”.

299. The Government may, by a regulation made within one year after 14 February 2011, enact any other transitional measure required for the carrying out of this Act.

Such a regulation is not subject to the publication requirement set out in section 18 of the Regulations Act (R.S.Q., chapter R-18.1).

300. The Minister of Revenue is responsible for the administration of this Act.

301. Sections 75 to 78, 176 to 178, 180 to 183, 186 to 190, paragraph 1 of section 191, sections 193, 196 to 198, 200 to 210, 221, 223 to 225, 228 to 231, 235 to 240, 255, 258, 260, 263, 276 to 279 and 284, section 295, where it replaces Division III of the regulation, and Schedules I, II and IV have effect from 16 March 2010.

However, for the period between 16 March 2010 and 13 February 2011, a reference to Schedule I or Schedule II in any of those sections is a reference to Schedule IV.

302. The provisions of this Act come into force on the date or dates to be set by the Government, except

(1) section 184, which comes into force on *(insert the date of coming into force of section 200.0.9 of the Act respecting insurance)*;

(2) section 185, which comes into force on *(insert the date of coming into force of section 200.0.11 of the Act respecting insurance)*; and

(3) sections 234, 298 and 300, which come into force on 19 May 2010.

SCHEDULE I*(Section 75, first paragraph, and section 76)*

Fees relating to publicity regime

Registration declaration

- | | |
|--|-------|
| • legal person operating for profit | \$300 |
| • partnership | \$48 |
| • non-profit legal person, natural person
or other person or group of persons | \$32 |

Annual registration fee

- | | |
|---|------|
| • legal person operating for profit,
mutual insurance association | \$79 |
| • partnership | \$48 |
| • cooperative | \$38 |
| • non-profit legal person, natural person,
mutual benefit association or other person
or group of persons | \$32 |

Revocation of cancellation of registration	\$100
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Resumption of existence	\$100
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Deposit of any other document	\$40
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Proceeding for name change	\$500
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Cancellation of entry or of deposit of declaration or notice	\$100
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Correction or cancellation of inaccurate information in register	\$100
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Certification of document	\$30
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Attestation	\$20
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Compilation of information contained in statements of information	\$100
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- | | |
|---|-------------|
| • for each in excess of 500 | \$0.20/file |
| • for compilation prepared or communicated
otherwise than by technological means | \$25 |

SCHEDULE II*(Section 75, second paragraph)*

Fees payable by reference to this Act

Preparation of research report with regard
to name or version, including reservation of name

- legal person with or without share capital \$20

Reservation of name \$20

Certificate of constitution or revival

- insurance company \$500
- other \$300

Certificate of amalgamation or conversion

- insurance company \$500
- other \$300

Certificate of continuance

- insurance company \$500
- other \$200

Certificate of amendment, correction, consolidation,
arrangement or cancellation of articles \$155Request for authorization to be continued under
a jurisdiction other than Québec \$200

Application to correct articles \$155

Letters patent

- legal person without share capital \$150
- legal person governed by Part II
of Companies Act (R.S.Q., chapter C-38) \$500
- legal person with share capital \$500

Letters patent confirming memorandum of
agreement concerning amalgamation

- legal person without share capital \$200
- legal person with share capital \$500

Supplementary letters patent	
• legal person without share capital	\$50
• insurance company	\$500
• legal person with share capital	\$150
Constitution of a fish and game club by order	\$150
Proceeding for name change	\$500
Approval of by-law to change name, to add, relinquish or amend version of name or to transfer head office	
• legal person with share capital	\$150
• legal person without share capital	\$50
Confirmation of by-law increasing or reducing share capital	\$150
Approval of by-law concerning maximum value of immovable property	
• legal person with share capital	\$150
• legal person without share capital	\$100
Certification of document	\$30
Attestation	\$20

SCHEDULE III*(Sections 124, 125, 128 and 144)*

Fish and Game Clubs Act (R.S.Q., chapter C-22)

Amusement Clubs Act (R.S.Q., chapter C-23)

Companies Act (R.S.Q., chapter C-38)

Cemetery Companies Act (R.S.Q., chapter C-40)

Act respecting Roman Catholic cemetery companies (R.S.Q., chapter C-40.1)

Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)

Telegraph and Telephone Companies Act (R.S.Q., chapter C-45)

Mining Companies Act (R.S.Q., chapter C-47)

Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)

Religious Corporations Act (R.S.Q., chapter C-71)

Roman Catholic Bishops Act (R.S.Q., chapter E-17)

Act respecting fabriques (R.S.Q., chapter F-1)

Winding-up Act (R.S.Q., chapter L-4)

Act respecting the special powers of legal persons (R.S.Q., chapter P-16)

Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45)

Act respecting the enterprise registrar (R.S.Q., chapter R-17.1)

National Benefit Societies Act (R.S.Q., chapter S-31)

Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)

Professional Syndicates Act (R.S.Q., chapter S-40)

Business Corporations Act (2009, chapter 52)

SCHEDULE IV*(Section 285)***LEGAL PERSONS GOVERNED BY PART IA OF COMPANIES ACT**

- (1) The fee for the issue of
 - (a) a certificate of constitution as a legal person is \$300;
 - (b) a certificate of amalgamation is \$482;
 - (c) a certificate of continuance is \$197; and
 - (d) a certificate of amendment is \$140.
- (2) The fee for applying to reserve a name or a version of a name, and for the research involved and the preparation of a research report, is \$37.
- (3) If the requested name or version of a name was not reserved, the fee for the research involved and the preparation of a research report for each proposed name or version is \$37.
- (4) The fee for certification of a copy of a document is \$28.69.
- (5) The fee for an attestation that a company has or has not been dissolved is \$19.56.
- (6) The handling fee for a document is \$5.
- (7) The fee for filing an application under section 123.27.1 of the Companies Act is \$212.

Fees are increased by 50% if priority processing is provided on request.

**LEGAL PERSONS GOVERNED BY PARTS I, II AND III
OF COMPANIES ACT****DIVISION I****LEGAL PERSONS WITH SHARE CAPITAL**

- (1) The fee for applying for letters patent is
 - (a) \$351 if the proposed capital is \$40,000 or less;
 - (b) \$351 plus \$1.45 for each \$1,000 or fraction of \$1,000 in excess of \$40,000 if the proposed capital exceeds \$40,000 but not \$100,000;
 - (c) \$438 plus \$0.76 for each \$1,000 or fraction of \$1,000 in excess of \$100,000 if the proposed capital exceeds \$100,000 but not \$500,000;

(d) \$742 plus \$0.37 for each \$1,000 or fraction of \$1,000 in excess of \$500,000 if the proposed capital exceeds \$500,000 but not \$2 million; and

(e) \$1,297 plus \$0.29 for each \$1,000 or fraction of \$1,000 in excess of \$2 million if the proposed capital exceeds \$2 million.

Shares having a par value of less than \$1 are valued at \$1, and shares without par value are valued according to the aggregate consideration for which they may be issued; if that consideration is not mentioned in the application or in the supporting by-law, they are valued at \$100 each.

(2) For an application for letters patent ratifying a memorandum of agreement concerning the amalgamation of companies, the fee is calculated in the same manner as for an application for letters patent.

(3) The fee for an application for supplementary letters patent is \$351, except in the following cases:

(a) for a change of name or to add, relinquish or amend a version of a name, the fee is \$176;

(b) for an increase in the authorized capital or in the aggregate consideration for which shares without par value may be issued, the fee is calculated by considering the increase as the proposed capital in an application for letters patent; and

(c) for an application to split shares without par value, the fee is calculated in the same manner as for an application for letters patent, taking account of the aggregate consideration for which new unissued shares may be issued; if that consideration is not mentioned in the application or the supporting by-law, the shares are valued at \$100 each.

If the purpose of the supplementary letters patent is to make more than one change, only the highest of the prescribed fees is payable.

(4) The fee for filing for approval of a by-law to change a name, or to add, relinquish or amend a version of the name, under section 21 of the Companies Act, is \$176.

DIVISION II

LEGAL PERSONS WITHOUT SHARE CAPITAL

(1) The fee for applying for letters patent constituting a legal person without share capital is \$145.

(2) The fee for applying for letters patent to confirm a memorandum of agreement to amalgamate non-profit legal persons is \$174.

(3) The fee for applying for supplementary letters patent for a legal person without share capital is \$65.

(4) The fee for filing for approval a by-law to change a name, or to add, relinquish or amend a version of the name, under sections 21 and 224 of the Companies Act is \$65.

DIVISION III

MISCELLANEOUS

(1) If the requested name or version was not reserved at the time of the application for letters patent or supplementary letters patent or the filing of a by-law, the fee for the research involved and the preparation of a research report with respect to a name or version of a name is

(a) \$21 for a legal person without share capital; and

(b) \$37 for a legal person with share capital.

The fee is payable for the research involved and the preparation of a research report for each proposed name or version of a name.

(2) The fee for the reservation of a name or version of a name and the preparation of a research report is \$37.

(3) The fee for the certification of a copy of a document is \$28.69.

(4) The fee for an attestation that a legal person has or has not been dissolved is \$19.56.

(5) The fee for filing an application under section 18.1 or 221.1 of the Companies Act is \$212.

(6) The handling fee for a document is \$5.

Letters patent issued under Part II of the Companies Act are considered as supplementary letters patent issued to a company with share capital.

Fees are increased by 50% if priority processing is provided on request.

CEMETERY COMPANIES

The fee for applying for letters patent is \$145.

FISH AND GAME CLUBS

The fee for applying for incorporation of a fish and game club filed by

- (a) five applicants domiciled in Québec is \$25;
- (b) more than five applicants domiciled in Québec is \$50;
- (c) five applicants at least one of whom is not domiciled in Québec is \$100; or
- (d) more than five applicants none of whom are domiciled in Québec is \$200.

**LEGAL PUBLICITY OF SOLE PROPRIETORSHIPS,
PARTNERSHIPS AND LEGAL PERSONS**

- (1) The fee for the deposit of a registration declaration is
 - (a) \$212 for a legal person operating for profit;
 - (b) \$43 for a partnership;
 - (c) \$32 for a non-profit legal person or a natural person; and
 - (d) \$32 for any other person or group.
- (2) The annual registration fee for a registrant registered on 1 January is
 - (a) \$79 for a legal person operating for profit or a mutual insurance association;
 - (b) \$48 for a partnership;
 - (c) \$38 for a cooperative;
 - (d) \$32 for a non-profit legal person, a natural person or a mutual benefit association; and
 - (e) \$32 for any other person or group.
- (3) The fee for filing an initial declaration after the applicable time limit is
 - (a) \$73 for a legal person operating for profit or a mutual insurance association;
 - (b) \$38 for a cooperative;
 - (c) \$32 for a non-profit legal person or a mutual benefit association; and
 - (d) \$32 for any other person or group.
- (4) The fee for filing the annual declaration after the applicable period is

- (a) \$39.50 for a legal person operating for profit or a mutual insurance association;
 - (b) \$24 for a partnership;
 - (c) \$19 for a cooperative;
 - (d) \$16 for a non-profit legal person, a natural person or a mutual benefit association; and
 - (e) \$16 for any other person or group.
- (5) The fee for applying for the revocation of a cancellation of registration is
- (a) \$159 for a legal person operating for profit or a mutual insurance association;
 - (b) \$120 for a partnership;
 - (c) \$80 for a cooperative, a non-profit legal person, a natural person or a mutual benefit association; and
 - (d) \$80 for any other person or group.
- (6) The fee for the deposit of any other document is \$20.
- (7) The fee for consulting a document deposited in the register is \$6.
- (8) The handling fee for a document is \$5.
- (9) The fee for a copy or an extract of a document deposited in the register is \$1.52 per page.
- (10) The fee for consulting the register by telephone is \$4 per file.
- (11) The fee for the sending of a document by a means of telecommunication is \$5.
- (12) The fee for the certification of a document is \$28.69.
- (13) The fee for an attestation issued under section 81 or 517 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) is \$19.56.
- (14) The fee for renting a box in the offices of the enterprise registrar is \$102 a year.
- (15) The fee for filing an application under section 83 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons is \$212.

(16) The fee for filing an application under section 84 or 85 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons is \$80.

(17) The fee for a compilation of the information contained in statements of information is \$100.

However, if a request requires the processing of more than 500 registrant files, the fee is \$0.20 per file.

(18) In addition, the following fee is payable for a compilation of information:

- (a) \$10 if the compilation is provided in a computer medium;
- (b) \$10 if the compilation is provided otherwise than by telematic means;
- (c) \$0.05 for each printed sheet if the compilation is produced on paper.

(19) The fee for filing an annual report under section 532 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons is:

- (a) \$84 for a legal person operating for profit; and
- (b) \$40 for a non-profit legal person.

(20) The fee for resumption of existence under section 534 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons is:

- (a) \$308 for a legal person operating for profit; and
- (b) \$132 for a non-profit legal person.

Fees are increased by 50% if priority processing is provided on request.

For priority processing, on request, of a document that may be deposited in the register free of charge, the fee is

- (1) \$39.50 for a legal person operating for profit or a mutual insurance association;
- (2) \$24 for a partnership;
- (3) \$19 for a cooperative;
- (4) \$16 for a non-profit legal person, a natural person or a mutual benefit association; and

- (5) \$16 for any other person or group.

INSURANCE COMPANIES SINCE 10 SEPTEMBER 2009

- (1) The fee for the deposit of articles and the issue of a certificate of constitution is \$500.

- (2) The fee for the issue of supplementary letters patent is \$500.

- (3) The fee for the deposit of amending articles and the issue of a certificate of amendment is \$500.

- (4) The fee for the deposit of articles of amalgamation or conversion and the issue of a certificate of amalgamation or conversion is \$500.

- (5) The fee for the deposit of articles of continuance and the issue of a certificate of continuance in accordance with section 200.0.15, 200.0.16 or 200.6 of the Act respecting insurance is \$500.

SCHEDULE V*(Section 294)*

Act respecting insurance (R.S.Q., chapter A-32)

Act respecting the caisses d'entraide économique (R.S.Q., chapter C-3)

Savings and Credit Unions Act (R.S.Q., chapter C-4)

Savings and Credit Unions Act (R.S.Q., chapter C-4.1)

Farmer's Clubs Act (R.S.Q., chapter C-9)

Cities and Towns Act (R.S.Q., chapter C-19)

Fish and Game Clubs Act (R.S.Q., chapter C-22)

Amusement Clubs Act (R.S.Q., chapter C-23)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

Companies Act (R.S.Q., chapter C-38)

Cemetery Companies Act (R.S.Q., chapter C-40)

Act respecting Roman Catholic cemetery companies (R.S.Q., chapter C-40.1)

Trust Companies Act (R.S.Q., chapter C-41)

Timber-Driving Companies Act (R.S.Q., chapter C-42)

Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)

Telegraph and Telephone Companies Act (R.S.Q., chapter C-45)

Extra-Provincial Companies Act (R.S.Q., chapter C-46)

Mining Companies Act (R.S.Q., chapter C-47)

Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)

Cooperatives Act (R.S.Q., chapter C-67.2)

Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)

Religious Corporations Act (R.S.Q., chapter C-71)

Companies and Partnerships Declaration Act (R.S.Q., chapter D-1)

Roman Catholic Bishops Act (R.S.Q., chapter E-17)

Act respecting fabriques (R.S.Q., chapter F-1)

Act respecting security funds (R.S.Q., chapter F-3.2.0.4)

Winding-up Act (R.S.Q., chapter L-4)

Mortmain Act (R.S.Q., chapter M-1)

Act respecting the special powers of legal persons (R.S.Q., chapter P-16)

Act respecting the enterprise registrar (R.S.Q., chapter R-17.1)

Companies Information Act (R.S.Q., chapter R-22)

Act respecting farmers' and dairymen's associations (R.S.Q., chapter S-23)

Agricultural Societies Act (R.S.Q., chapter S-25)

Horticultural Societies Act (R.S.Q., chapter S-27)

Butter and Cheese Societies Act (R.S.Q., chapter S-29)

Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)

Loan and Investment Societies Act (R.S.Q., chapter S-30)

National Benefit Societies Act (R.S.Q., chapter S-31)

Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)

Cooperative Syndicates Act (R.S.Q., chapter S-38)

Stock-breeding Syndicates Act (R.S.Q., chapter S-39)

Professional Syndicates Act (R.S.Q., chapter S-40)

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2010, chapter 8

AN ACT TO AMEND THE ACT RESPECTING THE RÉGIE DE L'ÉNERGIE AS REGARDS THE RELIABILITY OF ELECTRIC POWER TRANSMISSION

Bill 84

Introduced by Madam Nathalie Normandeau, Minister of Natural Resources and Wildlife
Introduced 10 March 2010
Passed in principle 20 April 2010
Passed 19 May 2010
Assented to 21 May 2010

Coming into force: 21 May 2010

Legislation amended:

Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01)

Explanatory notes

This Act proposes that every user of an electric power transmission system under an electric power transmission service agreement be required to comply with the applicable reliability standards, and that Québec's reliability coordinator be subject to the power of inspection and investigation of the Régie de l'énergie.

In addition, it enables the Régie de l'énergie, when an inspection or an inquiry has revealed that a failure to comply with a reliability standard is seriously compromising the reliability of electric power transmission, to order that measures be taken to correct the situation.

Lastly, it broadens the Government's regulatory power to determine the maximum capacity of an electric power production facility that is eligible under a Hydro-Québec Distribution electric power purchase program by allowing that capacity to vary not only with the source of renewable energy, but also with the class of customers or producers.



Chapter 8

AN ACT TO AMEND THE ACT RESPECTING THE RÉGIE DE L'ÉNERGIE AS REGARDS THE RELIABILITY OF ELECTRIC POWER TRANSMISSION

[Assented to 21 May 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 44 of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01) is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) at any reasonable hour, enter the establishment or upon the property of the electric power carrier, of an entity described in section 85.3, of a distributor or of the reliability coordinator;”.

2. Section 85.3 of the Act is amended by adding the following paragraph at the end:

“(5) a person who uses an electric power transmission system under an electric power transmission service agreement with the electric power carrier or with any other carrier in Québec.”

3. Section 85.6 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) particulars identifying every entity described in section 85.3.”

4. Section 85.12 of the Act is amended by replacing “program” by “plan”.

5. The Act is amended by inserting the following section after section 85.12:

“85.12.1. If an inspection or an inquiry reveals that an entity is in non-compliance with a reliability standard and is thus seriously compromising the reliability of electric power transmission, the Régie may order that measures be taken, at once or within the time it specifies, in order to correct the situation.”

6. Section 85.13 of the Act is amended

(1) by replacing “owners, operators and distributors subject” in paragraph 1 by “entities that are subject”;

(2) by replacing “guidelines” in paragraph 3 by “directives”.

- 7.** Section 112 of the Act is amended by adding “or the class of customers or producers specified” at the end of subparagraph 2.3 of the first paragraph.
- 8.** This Act comes into force on 21 May 2010.

2010, chapter 9
AN ACT CONCERNING PARC NATIONAL DU MONT-ORFORD

Bill 90

Introduced by Madam Line Beauchamp, Minister of Sustainable Development,
Environment and Parks
Introduced 23 March 2010
Passed in principle 22 April 2010
Passed 25 May 2010
Assented to 26 May 2010

Coming into force: 26 May 2010

Legislation repealed:

Act to ensure the enlargement of Parc national du Mont-Orford, the preservation of the biodiversity of adjacent lands and the maintenance of recreational tourism activities (2006, chapter 14)

Regulations amended:

Regulation respecting the Parc national du Mont-Orford (R.R.Q., chapter P-9, r. 15)
Parks Regulation (R.R.Q., chapter P-9, r. 25)

Explanatory notes

This Act provides that the buildings and equipment used to operate the Mont Orford ski centre and golf course are to be sold by public tender within the time and subject to the conditions set by the Minister. It also empowers the Minister to establish superficies in favour of the acquirer on the lands on which those buildings and equipment are situated. The proceeds of the sale are to be paid into the Green Fund.

In addition, the Act integrates within Parc national du Mont-Orford the lands that are occupied by the ski centre and the golf course. It also provides for the conditions on which the development and operation of passenger transportation systems may be authorized in the park in order to link the ski centre to real estate developments outside the park.

(Cont'd on next page)

Explanatory notes (Cont'd)

If the ski centre and the golf course cannot be sold, or if they are sold and subsequently return to the State, the Minister will be required to close the ski centre and the golf course within the time specified in the Act, and to dismantle the equipment and any buildings the Minister identifies. However, the Act allows Municipalité régionale de comté de Memphrémagog to request the Minister to postpone the closure in order to enter into an agreement under which it will acquire all or part of those assets.

Lastly, the rehabilitation program for degraded natural areas of the skiable terrain of the park is to be continued, subject to certain modifications.



Chapter 9

AN ACT CONCERNING PARC NATIONAL DU MONT-ORFORD

[Assented to 26 May 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

SALE OF MONT ORFORD SKI CENTRE AND GOLF COURSE ASSETS

1. The buildings and equipment situated on the lands identified in section 4 that are used for the operation of the ski centre and the golf course are to be sold by the Minister by public tender, subject to the conditions and within the time set by the Minister.

The conditions must pertain to

(1) the minimum period during which the acquirer will be required to operate the ski centre and the golf course;

(2) the environmental management of the ski centre and the golf course the acquirer will be required to implement, more particularly the obligation to submit to the approval of the Minister an environmental management plan that includes measures to preserve landscapes, water resources, wetlands and biodiversity, and measures to prevent or limit light pollution created by outdoor lighting equipment;

(3) the volume of water that may be taken from Étang aux Cerises and Rivière aux Cerises, in order not to adversely affect their biological productivity; and

(4) the guarantees and penalties to ensure compliance with the conditions of the sale.

Furthermore, the environmental management plan must provide for a protected zone at least 30 metres wide, measured from the high-water line along each side of Rivière aux Cerises and Orford, Giroux, Castle, de la Cuvette and du Grand-Rocher streams, within which there may be no new development work, except work for the purpose of restoring or protecting the natural environment.

2. The Minister may, on the lands identified in section 4, provide for the establishment of superficies in favour of the acquirer of the buildings and equipment used for the operation of the ski centre and the golf course, among other things through division of the object of the right of ownership.

Superficies may be established on those lands only for the purpose of operating the ski centre and the golf course.

Any parcelling resulting from the establishment of superficies on those lands and any subsequent transfer of the superficies are exempted from the application of the first paragraph of article 3030, the last paragraph of article 3043 and article 3054 of the Civil Code. An application for registration of such a right of superficies in the land register must refer to this section and specify that the immovable concerned is land identified in section 4.

3. Any sum received by the Minister by reason of the sale of assets referred to in section 1 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).

DIVISION II

INTEGRATION OF LANDS INTO PARC NATIONAL DU MONT-ORFORD

4. The lands that were excluded from the boundaries of Parc national du Mont-Orford under section 2 of the Act to ensure the enlargement of Parc national du Mont-Orford, the preservation of the biodiversity of adjacent lands and the maintenance of recreational tourism activities (2006, chapter 14) and are occupied by the Mont Orford ski centre and golf course are integrated within the boundaries of the park.

5. Schedules A and B to the Regulation respecting the Parc national du Mont-Orford (R.R.Q., chapter P-9, r. 15), replaced by section 5 of chapter 14 of the statutes of 2006, are again replaced by the schedules appearing in Schedule I to this Act.

6. Schedule 5 to the Parks Regulation (R.R.Q., chapter P-9, r. 25), replaced by section 7 of chapter 14 of the statutes of 2006, is again replaced by the schedule appearing in Schedule II to this Act.

DIVISION III

LINKS BETWEEN THE SKI CENTRE AND THE AREA OUTSIDE THE PARK

7. The Minister may authorize, in the intensive recreation zones of Parc national du Mont-Orford and on the conditions the Minister determines, the development and operation of one or more passenger transportation systems that provide a link, by air or land, between the ski centre and real estate developments situated outside the park.

All applications for authorization to establish such a transportation system must include the following information and documents:

(1) a description of the project, with drawings and specifications, setting out among other things its location, the work schedule, the activities related to the construction, operation and maintenance of the transportation system, and any other technical data and characteristics necessary to determine the project's effects on the territory of the park;

(2) a study evaluating the individual and cumulative effects of the project on the park's natural environment, including ecosystems, biodiversity and landscapes, and containing a description of the measures to be taken to prevent or reduce the deterioration of that environment, particularly damage to ecosystems of special interest and to threatened or vulnerable plants or wildlife, as well as light pollution;

(3) a detailed cost estimate for the project, as well as a study setting out realistic viability and profitability outlooks and showing how the project will contribute to consolidating the ski centre's financial position;

(4) an agreement entered into between the applicant and the owner of the buildings and equipment of the ski centre by which the owner agrees to the facilities being linked to the area outside the park by the proposed transportation system; and

(5) a resolution of *Municipalité régionale de comté de Memphrémagog* supporting the project, accompanied by the consultation report required under section 8.

In addition to the information and documents listed in the second paragraph, the Minister may require the applicant to provide any other environmental, social or economic information the Minister considers necessary to make a decision.

The information and documents sent to the Minister under this section are public.

8. A person who intends to file with the Minister an application for authorization to establish a passenger transportation system must first submit the project to *Municipalité régionale de comté de Memphrémagog*, accompanied with the information and documents prescribed by subparagraphs 1 to 4 of the second paragraph of section 7.

The municipality must submit the project for public consultation in the manner it determines; the consultation must include a public meeting to hear individuals and organizations who wish to submit observations. The municipality then prepares a report on those observations.

9. In making a decision on an application for authorization to establish a passenger transportation system, the Minister must take into account, in particular,

(1) the need to prevent or reduce as much as possible the project's effects on the components of the park's environment and on light pollution, given the mission of Parc national du Mont-Orford and the obligation to preserve the natural environment and maintain the park's recreational potential;

(2) the social and economic consequences of a refusal for the applicant, the operator of the ski centre and the region concerned; and

(3) the observations made by the public.

10. The Government may, by regulation made under section 9 of the Parks Act (R.S.Q., chapter P-9), establish one or more intensive recreation zones in Parc national du Mont-Orford to allow for the construction of transportation systems described in section 7.

11. Work or activities authorized by the Minister under this division are exempted from the application of sections 6, 8 and 8.1 of the Parks Act and section 22 of the Environment Quality Act (R.S.Q., chapter Q-2).

DIVISION IV

CLOSING OF SKI CENTRE AND GOLF COURSE

12. Subject to section 13, if the assets described in section 1 cannot be sold, or are sold but later return to the State, the Minister must close the ski centre and the golf course within 12 months following, as applicable, the date on which it is established that the sale of assets will not come about or the date on which the assets return to the State.

As of the closing of the ski centre and the golf course, and until the Government has exercised its zoning power under section 9 of the Parks Act, the lands on which the buildings and equipment used for their operation are situated are deemed to be, as applicable, natural environment zones or services zones within the meaning of the Parks Regulation. As of the closing of the ski centre and the golf course, the Minister dismantles the equipment and any buildings the Minister identifies.

13. If the assets referred to in section 1 cannot be sold or if they return to the State after being sold, the Minister must so inform Municipalité régionale de comté de Memphrémagog without delay. On a request by the municipality within 30 days after receiving that information, the Minister may postpone the closure of the ski centre and the golf course.

Municipalité régionale de comté de Memphrémagog has 90 days following the decision to postpone the closure to enter into an agreement with the Minister under which the municipality will acquire and operate all or part of the assets. The agreement must include conditions ensuring the environmental management of the ski centre or golf course, as applicable, in accordance with subparagraphs 2 and 3 of the second paragraph and the third paragraph of section 1.

14. Municipalité régionale de comté de Memphrémagog is vested with the powers necessary to implement the agreement described in section 13, including the power to operate the ski centre or golf course so acquired. It may also entrust their operation to a third person. The contract entered into for that purpose may stipulate that the third person must finance the work carried out under the contract, in which case the Municipal Works Act (R.S.Q., chapter T-14) does not apply to the work.

15. Failing an agreement within the time specified in the second paragraph of section 13, the Minister must close and dismantle the buildings and equipment of the ski centre and the golf course as prescribed in section 12. The same applies to any building or equipment not acquired by the municipality under the agreement.

DIVISION V

TRANSITIONAL AND FINAL PROVISIONS

16. The rehabilitation program for degraded natural areas of the skiable terrain of Parc national du Mont-Orford implemented by the Minister of Sustainable Development, Environment and Parks is continued, subject to the following provisions:

(1) the period covered by the program is extended until 26 May 2015;

(2) the Minister may make the program applicable to the restoration of degraded natural areas throughout the park, including the lands acquired under section 8 of the Act to ensure the enlargement of Parc national du Mont-Orford, the preservation of the biodiversity of adjacent lands and the maintenance of recreational tourism activities (2006, chapter 14), but the lands of the skiable terrain must be given priority; and

(3) the total amount of investment commitments for the whole period covered by the program remains set at five million dollars.

17. The Act to ensure the enlargement of Parc national du Mont-Orford, the preservation of the biodiversity of adjacent lands and the maintenance of recreational tourism activities, except the provisions of section 8 relating to the enlargement of the park, which cease to have effect on 26 May 2015, is repealed.

18. The public tender process undertaken by the Minister of Sustainable Development, Environment and Parks before 26 May 2010 to sell the buildings and equipment that are used for the operation of the Mont Orford ski centre and golf course is, from that date, continued under this Act.

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

20. This Act comes into force on 26 May 2010.

SCHEDULE I*(Section 5)**(a) Schedule A to the Regulation respecting the Parc national du Mont-Orford***SCHEDULE A***(s. 1)*

PARC NATIONAL DU MONT-ORFORD

TECHNICAL DESCRIPTION

PROVINCE OF QUÉBEC

MINISTÈRE DES RESSOURCES NATURELLES ET DE LA FAUNE

SHEFFORD, BROME, STANSTEAD AND SHERBROOKE REGISTRATION DIVISIONS

NOTE

In this technical description, it is understood that when a perimeter is said to follow a watercourse or skirt a lake, the perimeter always follows or skirts the outer limit of the shore or bank, that is, the high-water line, unless otherwise indicated.

A territory situated in the municipalities of Eastman, Austin, Ville de Magog and Canton d'Orford, in Municipalité régionale de comté de Memphrémagog, containing a total of 5,946.29 hectares and described as follows:

1. The following lots of the cadastre of Québec:

2 236 151, 3 576 607, 3 576 917, 3 577 587, 3 695 293 to 3 695 295, 3 695 316, 3 695 357 to 3 695 360, 3 695 374, 3 785 631 to 3 785 636, 3 785 895, 3 786 100, 3 786 117, 3 786 329, 3 786 545, 3 787 730, 3 787 941, 3 849 115, 3 849 116, 3 883 086, 3 883 087, 3 883 094, 3 945 766, 3 961 229 to 3 961 231.

Area: 5,689.65 hectares

2. The lots 1 537 and 1 540 of the cadastre of Canton de Bolton.

Area: 151.21 hectares

3. Part of lot 1 460 of the cadastre of Canton de Bolton, described as follows:

Commencing at a point situated on the northeastern corner of lot 1 460 of Canton de Bolton.

Thence, southerly along the eastern limit of the said lot 1 460 to a line parallel to and 15.24 metres north of the centre line of the electric powerline, the approximate coordinates of said point being 5 018 088 m N and 402 757 m E;

Thence, westerly along said parallel line for a distance of 333.62 metres, to its intersection with the centre line of a stream, the approximate coordinates of said point being 5 018 125 m N and 402 426 m E;

Thence, northerly along the centre line of said stream to the northeast corner of the property of Maureen Morris or her legal successor (registration no. 143 419 at the registry office of the registration division of Brome);

Thence, westerly along the northern limit of the said property of Maureen Morris or her legal successor and of the property of Claude Pelchat or his legal successor (registration no. 124 474 at the registry office of the registration division of Brome);

Thence, southerly along the western limit of the said property of Claude Pelchat, to a point situated on a line parallel to and 15.24 metres north of the centre line of the electric powerline;

Thence, northwesterly along said line parallel to and 15.24 metres northeast of the centre line of the electric powerline on a bearing of $328^{\circ}17'47''$ and for a distance of 500.53 metres, the said point being situated at the intersection of said parallel line with the eastern right of way of the servitude in favour of Gaz Inter-Cité Québec Inc. (registration no. 143 180 at the registry office of the registration division of Brome);

Thence, northerly along said right of way on a bearing of $347^{\circ}47'09''$ for a distance of 7.54 metres;

Thence, northwesterly along said right of way on a bearing of $341^{\circ}28'20''$ for a distance of 44.59 metres;

Thence, northerly on a bearing of $358^{\circ}57'01''$ for a distance of 553.71 metres, said point being situated on the northern limit of the cadastre of Canton de Bolton;

Thence, easterly along the northern limit of the cadastre of Canton de Bolton to the point of commencement, being the northeastern corner of lot 1 460.

Area: 96.89 hectares

4. The islands situated in Lac Fraser and Lac Stukely with their centroids at the following coordinates:

Lac Fraser:

- Unnamed island: 5 028 133 m N and 408 505 m E;

Area: 0.075 hectares

Lac Stukely:

- Île Miner: 5 025 996 m N and 402 933 m E;

Area: 8.150 hectares

- Unnamed island: 5 025 423 m N and 404 440 m E;

Area: 0.065 hectares

- Unnamed island: 5 025 522 m N and 404 457 m E;

Area: 0.097 hectares

- Unnamed island: 5 025 513 m N and 404 424 m E;

Area: 0.044 hectares

- Unnamed island: 5 025 658 m N and 403 964 m E;

Area: 0.111 hectares

The measures and areas in this technical description are expressed in SI (International System) units and the related plan was drawn up on the basis of the digital survey and cadastral compilation files produced at a scale of 1:20,000 by the Ministère des Ressources naturelles et de la Faune and data retrieved from the new cadastre. The coordinates are in reference to the official plane coordinate system of Québec (SCOPQ), modified transverse Mercator projection system, Zone 8, NAD 83.

The whole as shown on the plan prepared by the undersigned on 3 March 2010 and kept in the Greffe de l'arpenteur général du Québec of the Ministère des Ressources naturelles et de la Faune under number 0502-0000-12.

Prepared at Québec on 3 March 2010 under number 1828 of my minutes.

Original signed

By: _____

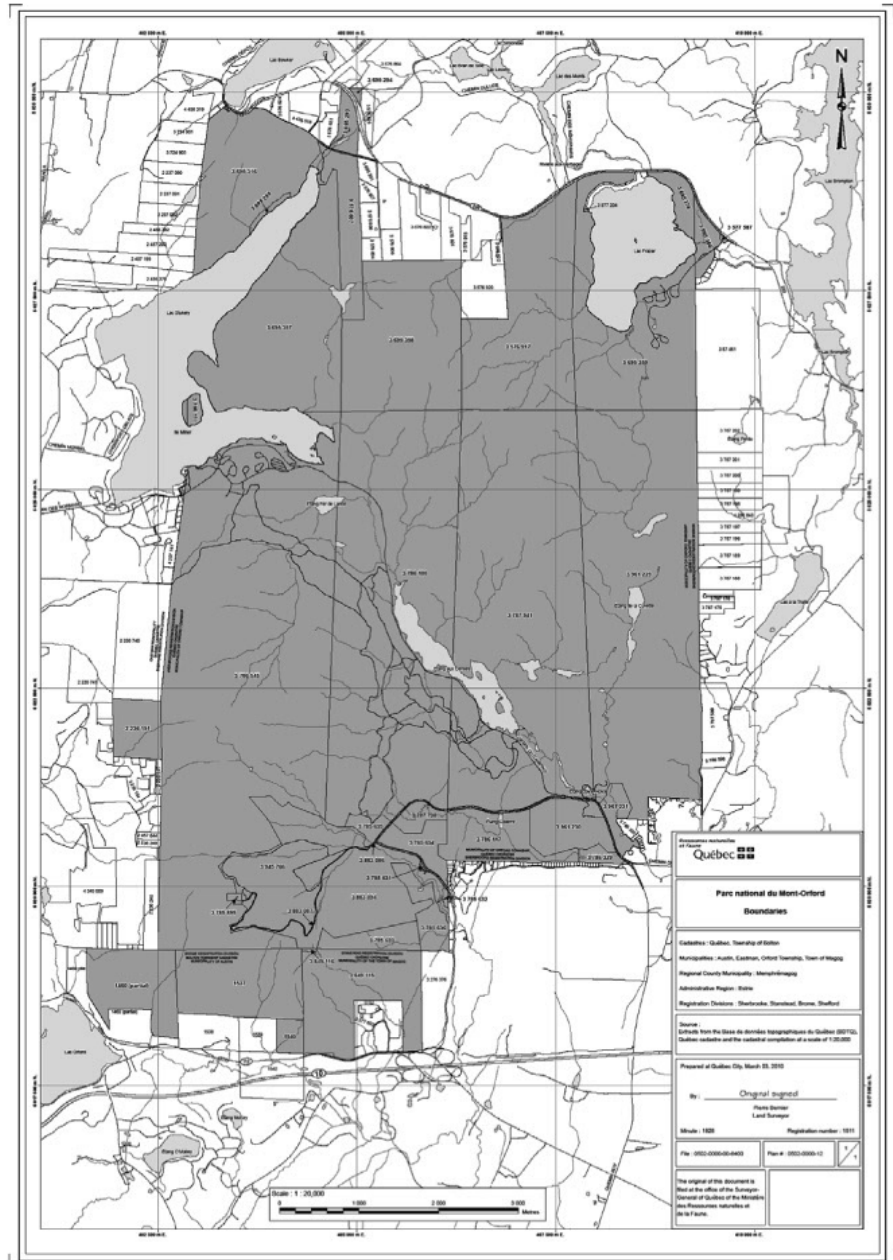
Pierre Bernier
Land Surveyor

(b) Schedule B to the Regulation respecting the Parc national du Mont-Orford

SCHEDULE B

(s. 1)

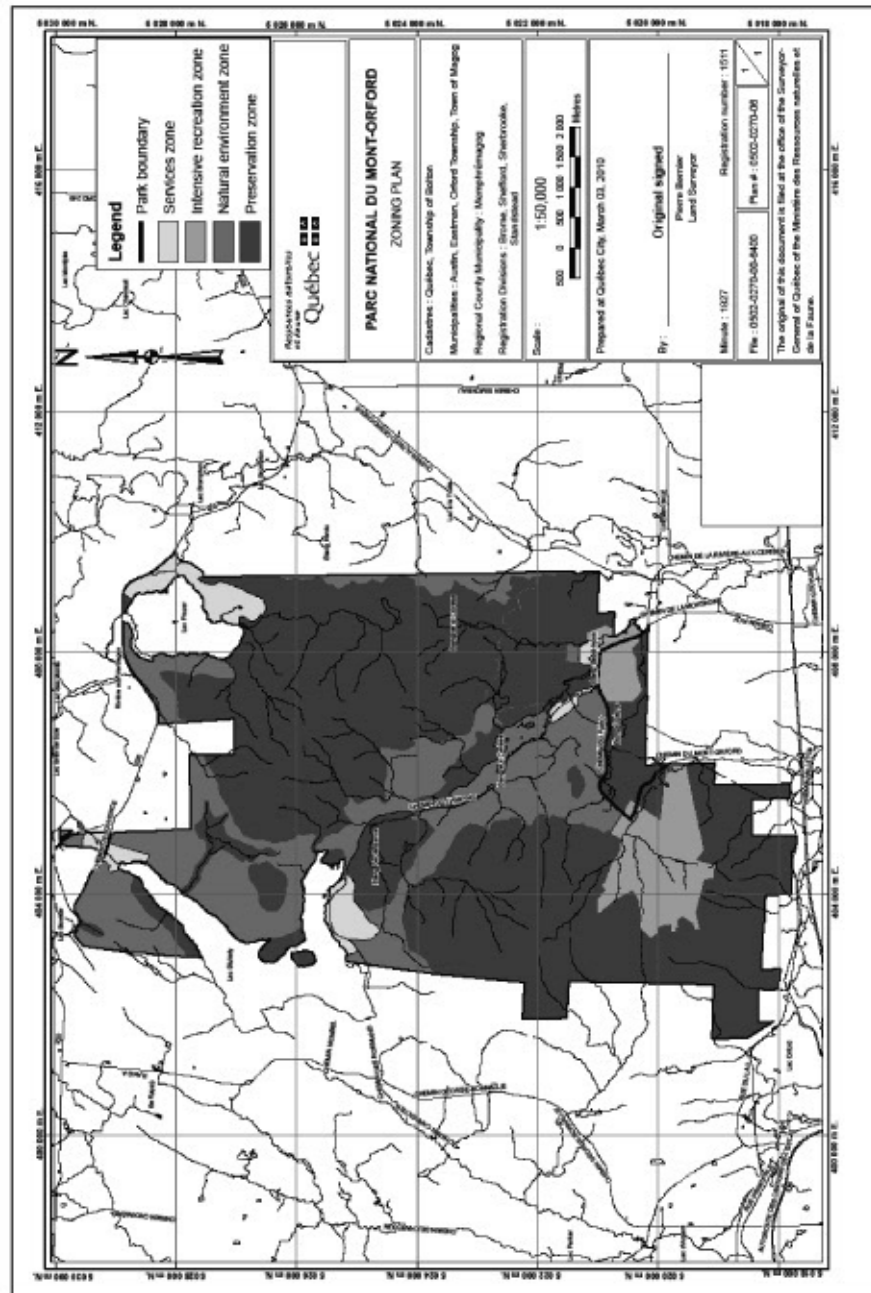
PLAN OF PARC NATIONAL DU MONT-ORFORD



SCHEDULE II
(Section 6)

SCHEDULE 5
(s. 3)

PARC NATIONAL DU MONT-ORFORD ZONING MAP



2010, chapter 10

AN ACT TO AMEND THE ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT AND OTHER LEGISLATIVE PROVISIONS CONCERNING METROPOLITAN COMMUNITIES

Bill 58

Introduced by Madam Nathalie Normandeau, Minister of Municipal Affairs, Regions and Land Occupancy

Introduced 18 June 2009

Passed in principle 17 February 2010

Passed 1 June 2010

Assented to 2 June 2010

Coming into force: 2 June 2010, except

(1) section 155, which comes into force on 1 April 2013 or on the earlier date set by the Government for the coming into force of section 138 of the Sustainable Forest Development Act (2010, chapter 3); and

(2) section 156, which comes into force on 1 April 2013 or on the earlier date set by the Government for the coming into force of section 150 of the Sustainable Forest Development Act

Legislation amended:

Act respecting the Agence métropolitaine de transport (R.S.Q., chapter A-7.02)

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

Charter of Ville de Québec (R.S.Q., chapter C-11.5)

Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02)

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

Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1)

Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01)

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

Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1)

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

Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, chapter 56)

Sustainable Forest Development Act (2010, chapter 3)

Orders in Council amended:

Order in Council 1043-2001 (2001, G.O. 2, 5111) concerning Municipalité des Îles-de-la-Madeleine

Order in Council 371-2003 (2003, G.O. 2, 1339) concerning Ville de La Tuque

(Cont'd on next page)

Explanatory notes

This Act amends the Act respecting land use planning and development in order to require metropolitan communities and regional county municipalities whose territory is not situated within the territory of a metropolitan community to maintain in force at all times a statement of their strategic vision for cultural, economic, environmental and social development in their territory, and in order to provide a process for its adoption and amendment.

That Act is further amended to give each metropolitan community the power to establish a metropolitan land use and development plan that defines policy directions, objectives and criteria to ensure the competitiveness and attractiveness of the territory of the community, in keeping with sustainable development. It also specifies the subjects that are to be covered by such policy directions, objectives and criteria.

As well, regional county municipalities all or part of whose territory is situated within the territory of a metropolitan community are given the same power with respect to a land use and development plan as other regional county municipalities.

This Act provides that the land use and development plan of a metropolitan community must be consistent with the land use policy directions of the Government, and establishes processes for amending and revising the plan as well as processes for ascertaining whether it is consistent with government policy directions. It provides that the land use and development plan of a regional county municipality must be consistent not only with government policy directions but also with the metropolitan plan, and makes the amendments to the Act that are needed to allow the authorities concerned to ascertain whether the plan is consistent in both respects.

This Act further provides that an interim control resolution or by-law of a metropolitan community is to prevail over an interim control resolution or by-law of a regional county municipality all or part of whose territory is situated within the territory of the metropolitan community and over an interim control resolution or by-law of a local municipality whose territory is situated within the territory of the metropolitan community.

In addition, it groups together, in the Act respecting land use planning and development, the provisions that specify that the cities of Laval, Mirabel, Montréal, Québec, Gatineau, Longueuil, Lévis and La Tuque and Municipalité des Îles-de-la-Madeleine are also subject to the provisions of that Act that apply to regional county municipalities.

It repeals the provisions of the Act respecting the Communauté métropolitaine de Montréal and the Act respecting the Communauté métropolitaine de Québec that have to do with metropolitan land use and development plans, since those plans are from now on to be provided for in the Act respecting land use planning and development.

Finally, this Act amends a number of Acts and Orders in Council to reflect the amendments to the Act respecting land use planning and development, and to provide for the concurrent powers, over the same territory, of a metropolitan community and a regional county municipality with respect to land use planning and development.



Chapter 10

AN ACT TO AMEND THE ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT AND OTHER LEGISLATIVE PROVISIONS CONCERNING METROPOLITAN COMMUNITIES

[Assented to 2 June 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

1. Section 1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended

(1) by inserting the following paragraph after paragraph 7:

“(7.1) “responsible body” means a metropolitan community that must maintain a metropolitan land use and development plan in force or a regional county municipality that must maintain a land use and development plan in force;”;

(2) by inserting the following paragraphs after paragraph 8:

“(8.1) “metropolitan plan” means the metropolitan land use and development plan of a metropolitan community;

“(8.2) “senior officer” means the chair of a metropolitan community, the warden of a regional county municipality or the mayor of a local municipality;

“(8.3) “RCM plan” means the land use and development plan of a regional county municipality;”;

(3) by replacing paragraph 9 by the following paragraph:

“(9) “secretary” means,

(a) in the case of a metropolitan community, the secretary or any other officer the executive committee designates for that purpose;

(b) in the case of a regional county municipality or local municipality, the secretary-treasurer, the clerk or any other officer the council designates for that purpose; and

(c) in the case of a school board, the director general;”.

2. Section 2 of the Act is amended by replacing “A land use planning and development plan and an interim control by-law adopted by a regional county municipality and put into force in accordance with this Act” in the first paragraph by “A metropolitan plan, an RCM plan and an interim control by-law related to the process of amendment or revision of such a metropolitan plan or RCM plan”.

3. The Act is amended by inserting the following after the heading of Title I:

“CHAPTER 0.1

“RESPONSIBLE BODY

“2.1. Every metropolitan community is a responsible body with respect to a metropolitan plan.

For the purposes of the functions of the Communauté métropolitaine de Québec as a responsible body, the territory of the metropolitan community is deemed to include any unorganized territory situated within the territory of Municipalité régionale de comté de La Jacques-Cartier or Municipalité régionale de comté de La Côte-de-Beaupré.

“2.2. Every regional county municipality is a responsible body with respect to an RCM plan.

“CHAPTER 0.2

“STRATEGIC VISION STATEMENT

“DIVISION I

“OBLIGATION TO MAINTAIN STATEMENT

“2.3. In order to facilitate the coherent exercise of its powers under the law, a responsible body is required to maintain in force at all times a statement of its strategic vision for cultural, economic, environmental and social development in its territory.

However, a regional county municipality all or part of whose territory is situated within the territory of a metropolitan community is not required to maintain a statement in force for the common territory.

When determining the content of its statement, the regional county municipality must take the metropolitan community’s statement into consideration.

“DIVISION II**“STATEMENT ADOPTION AND AMENDMENT PROCESS****“§1. — Application**

“2.4. The process provided for in this division aims at maintaining in force a strategic vision statement.

In the following provisions, a reference to a statement includes, in addition to the first or a replacement statement, any amendment made to the statement in force.

“2.5. For the purposes of this division, the following are partner bodies:

(1) in every case, each municipality whose territory is situated within the territory of the responsible body;

(2) in the case of the statement of a metropolitan community, each regional county municipality all or part of whose territory is situated within the territory of the metropolitan community; and

(3) in the case of the statement of a regional county municipality all or part of whose territory is situated within the territory of a metropolitan community, that metropolitan community.

“§2. — Adoption of draft statement and opinion of partner bodies

“2.6. The council of the responsible body shall initiate the process by adopting a draft strategic vision statement.

As soon as practicable after the adoption of the draft statement, the secretary shall serve on the Minister, and send to every partner body, a certified copy of the draft statement and of the resolution adopting it.

“2.7. The council of any partner body may give its opinion on the draft statement.

The opinion shall be given by means of a resolution, of which a certified copy must be sent to the responsible body within 120 days after a copy of the draft statement and of the resolution is sent to the partner body under the second paragraph of section 2.6.

“§3. — Public consultation**“A. — Provisions common to all responsible bodies**

“2.8. The responsible body must, as provided in sections 2.14, 2.15 and 2.18, hold at least one public meeting on the draft strategic vision statement.

The council of the responsible body shall specify every municipality in whose territory a public meeting must be held in accordance with the section applicable to it among those sections.

“2.9. The public meetings held by the responsible body shall be conducted by a committee established by the council, composed of the council members it designates and presided over by the senior officer or another committee member designated by the senior officer.

“2.10. The council of the responsible body shall set the date, time and place of every public meeting; it may, however, delegate all or part of that power to the secretary.

“2.11. Not later than 15 days before a public meeting is held, the secretary shall publish a notice of the date, time and place and the purpose of the meeting in a newspaper circulated in the territory of the responsible body.

The notice must contain a summary describing the main effects of the draft statement on the territory concerned; that territory is the territory determined in section 2.13 or 2.17, as the case may be.

If all the meetings concern the whole territory of the responsible body, the secretary may give a single notice for all of them not later than 15 days before the first meeting is held.

If the council of the responsible body so chooses, the summary, rather than being included in the notice provided for in the first paragraph, may be mailed or distributed to every address in the territory concerned not later than 15 days before the first or only meeting is held. In that case, a notice of the date, time and place and the purpose of every meeting planned shall be enclosed with the summary.

Every notice must mention that a copy of the draft statement may be consulted at the office of the responsible body and, if applicable, at the office of every partner body.

“2.12. At a public meeting, the committee shall explain the draft statement and hear the persons and organizations wishing to be heard.

“B. — Provisions specific to metropolitan communities

“2.13. For the purposes of section 2.11, in the case of a metropolitan community, the territory concerned is the territory referred to or described in any of paragraphs 1 to 5 of section 2.14 or any of paragraphs 1 to 5 of section 2.15, as applicable.

“2.14. The Communauté métropolitaine de Montréal must hold a public meeting in

- (1) the urban agglomeration of Montréal;
- (2) the urban agglomeration of Longueuil;
- (3) the territory of Ville de Laval;

(4) the part of the territory of the metropolitan community that is made up of the territory of Ville de Mirabel and the territories of the municipalities listed in Schedule I to the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) that are situated within the territories of the regional county municipalities listed in Schedule III to that Act; and

(5) the part of the territory of the metropolitan community that is made up of the territories of the municipalities listed in Schedule I to the Act respecting the Communauté métropolitaine de Montréal that are situated within the territories of the regional county municipalities listed in Schedule IV to that Act.

“2.15. The Communauté métropolitaine de Québec must hold a public meeting in

- (1) the urban agglomeration of Québec;
- (2) the territory of Ville de Lévis;
- (3) the territory of Municipalité régionale de comté de L’Île-d’Orléans;
- (4) the territory of Municipalité régionale de comté de La Côte-de-Beaupré;
and
- (5) the territory of Municipalité régionale de comté de La Jacques-Cartier.

“2.16. Despite section 2.9, the public meetings held by the Communauté métropolitaine de Montréal and the Communauté métropolitaine de Québec may be conducted by a committee established under section 50 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) or section 41 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02), respectively.

“C. — Provisions specific to regional county municipalities

“2.17. For the purposes of section 2.11, in the case of a regional county municipality, every public consultation meeting concerns the whole territory of the regional county municipality, unless meetings are planned in all the local municipal territories situated within the territory of the regional county

municipality, or unless the regional county municipality, in its decision under section 2.8, specifically identified the local municipal territories that each meeting concerns, so as to ensure that no territory is overlooked.

“2.18. A regional county municipality must hold at least one public consultation meeting in its territory.

The regional county municipality must also hold a public meeting in the territory of every municipality whose representative on the council so requests during the sitting at which the draft strategic vision statement is adopted.

It must also hold a public meeting in the territory, situated within its own territory, of every other municipality whose council so requests within 20 days after it is sent a copy of the draft statement. A certified copy of the resolution setting out the request must be sent to the regional county municipality within the same period.

For the purposes of the second and third paragraphs, if the sittings of the council of a municipality are held in the territory of another municipality, that territory is deemed to be the territory of the first municipality and, if applicable, to be situated within the territory of the regional county municipality.

The population of the municipality in whose territory the meeting is held or the total population of the municipalities in whose territories meetings are held must make up at least two thirds of the population of the regional county municipality.

“2.19. In the case of a regional county municipality, the secretary shall also have a copy of the notice required under the first paragraph of section 2.11 posted in the office of every municipality whose territory is situated within the territory concerned not later than the time prescribed in that section.

“§4. — Adoption and coming into force

“2.20. After the consultation period concerning the draft strategic vision statement, the council of the responsible body shall adopt the statement, with or without changes.

However, the statement may not be adopted before the later of

(1) the day after the day on which the last of the partner bodies that were sent the draft statement gives an opinion on the draft statement or the day after the last day of the allotted period; and

(2) the day after the public meeting, or the last of the public meetings, is held.

“2.21. The strategic vision statement comes into force on the passage of the resolution adopting it.

As soon as practicable after the coming into force of the statement, the secretary shall serve on the Minister, and send to every partner body, a certified copy of the statement and of the resolution adopting it.

“2.22. In the case of a metropolitan community, the decision to adopt the strategic vision statement must be made by a two-thirds majority of the votes cast.

In the case of the Communauté métropolitaine de Québec, the majority must also include a majority of the votes cast by the representatives of Ville de Lévis and a majority of the votes cast by all the representatives of Municipalité régionale de comté de L’Île-d’Orléans, Municipalité régionale de comté de La Côte-de-Beaupré and Municipalité régionale de comté de La Jacques-Cartier.

“CHAPTER 0.3

“METROPOLITAN LAND USE AND DEVELOPMENT PLAN OF THE METROPOLITAN COMMUNITY

“DIVISION I

“OBLIGATION TO MAINTAIN METROPOLITAN PLAN

“2.23. Every metropolitan community must at all times maintain in force a land use and development plan for its territory.

The plan is called the “Metropolitan land use and development plan”.

“DIVISION II

“CONTENT OF METROPOLITAN PLAN

“2.24. The metropolitan plan shall define policy directions, objectives and criteria to ensure the competitiveness and attractiveness of the territory of the metropolitan community, in keeping with sustainable development.

The policy directions, objectives and criteria shall concern

- (1) land transportation planning;
- (2) the protection and enhancement of the natural and built environment, and of landscapes;
- (3) the identification of any part of the territory of the metropolitan community that must be the subject of integrated land use and transportation planning;

(4) the definition of minimum density levels according to the characteristics of the locality;

(5) the development of agricultural activities;

(6) the definition of territories reserved for optimal urbanization;

(7) the identification of any part of the territory of the metropolitan community that is situated within the territory of two or more regional county municipalities and is subject to significant constraints for reasons of public security, public health or general well-being; and

(8) the identification of any facility that is of metropolitan interest, and the determination of the site, use and capacity of any new such facility.

To support policy directions, objectives and criteria defined under the first paragraph with regard to a subject referred to in subparagraph 6 of the second paragraph, the plan may delimit any metropolitan perimeter.

To support policy directions, objectives and criteria defined under the first paragraph with regard to a subject referred to in any of subparagraphs 1 to 5, 7 and 8 of the second paragraph, the plan may also delimit any part of the territory and determine any location.

“2.25. In order to ensure the achievement of its policy directions and objectives or compliance with the criteria it sets out, the metropolitan plan may make it mandatory to include any element it specifies in the complementary document to an RCM plan applicable in the territory of the metropolitan community.

“DIVISION III

“FOLLOW-UP OF METROPOLITAN PLAN

“2.26. A metropolitan community must acquire the tools necessary to ensure follow-up and implementation of its metropolitan plan and to evaluate progress toward plan objectives and success in carrying out plan proposals.

The council of the metropolitan community must adopt a biennial report on those subjects. The secretary shall send a copy of the report to the Minister.”

4. The heading of Division I of Chapter I of Title I of the Act is replaced by the following heading:

“OBLIGATION TO MAINTAIN RCM PLAN”.

5. Section 5 of the Act is amended

(1) by replacing “A land use planning and development” at the beginning of the first paragraph by “An RCM”;

- (2) by striking out subparagraph 9 of the first paragraph;
- (3) by striking out the fifth paragraph.

6. Division V of Chapter I of Title I of the Act becomes Chapter I.0.1 and its heading is replaced by the following heading:

“EFFECTS, AMENDMENT AND REVISION OF METROPOLITAN PLAN AND RCM PLAN”.

7. The Act is amended by inserting the following before section 32:

“DIVISION I

“EFFECTS OF METROPOLITAN PLAN OR RCM PLAN

“§1. — *General provision*”.

8. Section 32 of the Act is amended by replacing “The coming into force of the land use planning and development plan” by “A metropolitan plan or RCM plan”.

9. The Act is amended by inserting the following after section 32:

“§2. — *Provisions specific to RCM plans*”.

10. Section 39 of the Act is amended

- (1) by replacing “land use planning and development” by “RCM”;
- (2) by replacing “secretary-treasurer” by “secretary”.

11. Section 42 of the Act is amended

- (1) by replacing “land use planning and development” in the second paragraph by “RCM”;
- (2) by replacing “secretary-treasurer” in the fourth paragraph by “secretary”.

12. Section 46 of the Act is replaced by the following section:

“46. A regional county municipality may examine whether public works planned by a municipality whose territory is situated within its territory are advisable given the RCM plan objectives and the provisions of the complementary document. This section does not apply to restoration, remedial or repair work.

As soon as practicable after the adoption of a by-law or a resolution providing for work that may be examined under this section, the clerk or the secretary-treasurer of the municipality shall send a certified copy to the regional county municipality.”

13. Division VI of Chapter I of Title I of the Act becomes Division II and its heading is replaced by the following heading:

“AMENDMENT OF METROPOLITAN PLAN OR RCM PLAN”.

14. Sections 47 to 53.9 of the Act are replaced by the following:

“§1. — *Application*

“**47.** The council of the responsible body may amend the metropolitan plan or the RCM plan in accordance with the procedure prescribed in this division.

“**47.1.** The provisions of subdivisions 3 and 4 complement the provisions of this subdivision and subdivision 2; however, the latter apply subject to the former.

“**47.2.** In this division, the opinion of the Minister as to consistency with government policy directions is an opinion as to consistency with the policy directions that the Government, its ministers, mandataries of the State and public bodies are pursuing or intend to pursue with respect to land use development in the territory of the responsible body, including the land use plan provided for in section 21 of the Act respecting the lands in the domain of the State (chapter T-8.1), and with the equipment, infrastructure and land use development projects they intend to carry out in that territory.

“**47.3.** For the purposes of this division, the following are partner bodies:

(1) for the purposes of the amendment of a metropolitan plan, every regional county municipality all or part of whose territory is situated within the territory of the metropolitan community and, except with respect to a negative ministerial opinion under section 53.7, every regional county municipality whose territory is contiguous to that of the metropolitan community;

(2) for the purposes of the amendment of an RCM plan, every municipality whose territory is situated within the territory of the regional county municipality and, except with respect to a negative ministerial opinion under section 53.7, every regional county municipality whose territory is contiguous to that of the regional county municipality; and

(3) in addition to those referred to in paragraph 2, for the purposes of an RCM plan applicable to part of the territory of a metropolitan community, the metropolitan community.

“§2. — *Process common to metropolitan plan and RCM plan*

“A. — *Draft by-law and notice*

“**48.** The council of the responsible body shall initiate the amendment process by adopting a draft by-law.

“**49.** As soon as practicable after the adoption of the draft by-law, the secretary shall serve on the Minister, and send to every partner body, a certified copy of the draft by-law and of the resolution adopting it.

“**50.** In the interval between the adoption of the draft by-law and the adoption of the by-law, the council of the responsible body may request the Minister’s opinion on the proposed amendment.

The secretary shall serve on the Minister a certified copy of the resolution setting out the request.

The Minister shall notify the responsible body in writing of the date on which the Minister received the copy of the resolution.

“**51.** Within 60 days after receiving the copy of a resolution requesting the Minister’s opinion, the Minister shall give an opinion as to the consistency of the proposed amendment with government policy directions.

If the opinion of the Minister raises objections to the proposed amendment, it must include reasons.

The Minister shall serve the opinion on the responsible body.

“**52.** The council of a partner body may, within 45 days after it is sent documents in accordance with section 49, give its opinion on the draft by-law. The secretary of the partner body shall send the responsible body a certified copy of the resolution stating the opinion within the same period.

However, the council of the responsible body may, by a unanimous resolution, change the period prescribed in the first paragraph; the period set by the council may not, however, be less than 20 days. As soon as practicable after the passage of the resolution, the secretary shall send a certified copy of the resolution to every partner body.

“B. — *Public consultation*

“**53.** A responsible body must hold at least one public meeting in its territory.

The responsible body must also hold a public meeting in the territory of every municipality whose representative on the council so requests during the sitting at which the draft by-law is adopted.

It must also hold a public meeting in the territory, situated within its own territory, of every partner body whose council so requests within 20 days after it is sent a copy of the draft by-law and of the resolution under section 49. A certified copy of the resolution setting out the request must be sent to the responsible body within the same period.

For the purposes of the second and third paragraphs, if the sittings of the council of a municipality are held in the territory of another municipality, that territory is deemed to be the territory of the first municipality and, if applicable, to be situated within the territory of the responsible body.

“53.1. The public meetings held by the responsible body shall be conducted by a committee established by the council, composed of the council members it designates and presided over by the senior officer or another committee member designated by the senior officer.

“53.2. The council of the responsible body shall identify any municipality in whose territory a public meeting must be held.

It shall set the date, time and place of any public meeting; it may delegate all or part of that power to the secretary.

“53.3. Not later than 15 days before a public meeting is held, the secretary shall publish a notice of the date, time and place and the purpose of the meeting in a newspaper circulated in the territory of the responsible body.

The notice must contain a summary of the documents referred to in sections 49 and 53.11.2 or 53.11.4, describing the main effects of the proposed amendment on the territory concerned.

Every meeting concerns the whole territory of the responsible body, unless meetings are planned in all the local municipal territories situated within the territory of the responsible body, or unless the responsible body, in its decision under the first paragraph of section 53.2, specifically identified the local municipal territories that each meeting concerns, so as to ensure that no territory is overlooked.

If all the meetings concern the whole territory of the responsible body, the secretary may give a single notice for all of them not later than 15 days before the first meeting is held.

If the council of the responsible body so chooses, the summary, rather than being included in the notice provided for in the first paragraph, may be mailed or distributed to every address in the territory concerned not later than 15 days before the first or only meeting is held. In that case, a notice of the date, time and place and the purpose of every meeting planned shall be enclosed with the summary.

Every notice must mention that a copy of the documents referred to in sections 49 and 53.11.2 or 53.11.4 and of the summary of those documents may be consulted at the office of the responsible body and, if applicable, at the office of every partner body.

“53.4. At a public meeting, the committee shall explain the proposed amendment and its effects, if any, on municipal plans and by-laws or on the RCM plans.

The committee shall hear the persons and organizations wishing to be heard.

“C. — Passage of by-law and ministerial opinion

“53.5. After the consultation period concerning the draft by-law, the council of the responsible body shall adopt a by-law to amend the metropolitan plan or the RCM plan, with or without changes.

However, the by-law may not be adopted before the later of

(1) the day after the day on which the last of the Minister and the partner bodies that were sent the documents referred to in sections 49 and 53.11.2 or 53.11.4 gives an opinion on the documents or the day after the last day of the allotted period; and

(2) the day after the public meeting, or the last of the public meetings, is held or the day after the last day of the period prescribed in the third paragraph of section 53.

“53.6. As soon as practicable after the adoption of the by-law amending the metropolitan plan or the RCM plan, the secretary shall serve on the Minister, and send to every partner body, a certified copy of the by-law and of the resolution adopting it.

The Minister shall notify the responsible body in writing of the date on which the Minister received the copy of the by-law.

“53.7. Within 60 days after receiving the copy of the by-law amending the metropolitan plan or the RCM plan, the Minister shall give an opinion as to the consistency of the amendment with government policy directions.

If the opinion states that the proposed amendment is not consistent with government policy directions, it must include reasons. In that case, the Minister may, in the opinion, require the responsible body to replace the by-law.

The Minister shall serve the opinion on the responsible body. If the opinion states that the proposed amendment is not consistent with government policy directions, the Minister shall send a copy to every partner body.

“53.8. If the opinion of the Minister states that the proposed amendment is not consistent with government policy directions, the council of the responsible body may replace the by-law amending the metropolitan plan or the RCM plan with another which is consistent with those policy directions.

Sections 48 to 53.4 do not apply to a new by-law that differs from the by-law it replaces only so as to take account of the Minister’s opinion.

“53.9. The by-law amending the metropolitan plan or the RCM plan comes into force on the day the Minister serves an opinion on the responsible body declaring that the by-law is consistent with government policy directions or, in the absence of an opinion, at the expiry of the period prescribed in section 53.7.”

15. Section 53.10 of the Act is repealed.

16. Sections 53.11 to 53.14 of the Act are replaced by the following:

“53.11. As soon as practicable after the coming into force of the by-law amending the metropolitan plan or the RCM plan, the secretary shall publish a notice of the date of coming into force in a newspaper circulated in the territory of the responsible body. At the same time, the secretary shall send a certified copy of the by-law to every partner body.

“§3. — Provisions specific to metropolitan plan

“53.11.1. The public meetings held by the Communauté métropolitaine de Montréal and the Communauté métropolitaine de Québec may be conducted by a committee established under section 50 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) or section 41 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02), respectively.

“53.11.2. When the council of a metropolitan community adopts a draft by-law amending its metropolitan plan, it shall also adopt a document specifying the nature of the amendments a regional county municipality will be required to make to the RCM plan should the metropolitan plan be so amended. A certified copy of the document shall be served on the Minister and sent to every partner body at the same time as the draft by-law.

After the coming into force of the by-law amending the metropolitan plan, the council shall adopt a document specifying the nature of the amendments a regional county municipality will actually be required to make to take account of the amendment of the metropolitan plan. A certified copy of the document shall be sent to every partner body at the same time as the by-law.

The council may adopt the document described in the second paragraph by reference to the document adopted under the first paragraph.

“53.11.3. The decision to adopt the by-law amending the metropolitan plan must be made by a two-thirds majority of the votes cast.

In the case of the Communauté métropolitaine de Québec, the majority must also include a majority of the votes cast by the representatives of Ville de Lévis and a majority of the votes cast by all the representatives of Municipalité régionale de comté de L’Île-d’Orléans, Municipalité régionale de comté de La Côte-de-Beaupré and Municipalité régionale de comté de La Jacques-Cartier.

“§4. — Provisions specific to RCM plan

“A. — Provisions applicable to all RCM plans

“53.11.4. When the council of a regional county municipality adopts a draft by-law amending its RCM plan, it shall also adopt a document specifying the nature of the amendments a municipality will be required to make to its planning program, its zoning, subdivision and building by-laws and any of its by-laws under Divisions VII to XI of Chapter IV should the RCM plan be so amended. The document shall also specify the nature of the amendments a municipality will be required to make to its by-law under section 116 or identify every municipality that, in such a case, will be required to adopt a by-law under that section. A certified copy of the document shall be served on the Minister and sent to every partner body at the same time as the draft by-law.

After the coming into force of the by-law amending the RCM plan, the council shall adopt a document specifying the nature of the amendments a municipality will actually be required to make to take account of the amendment of the RCM plan, and identifying every municipality that is required to adopt a by-law under section 116 to take account of that amendment. A certified copy of the document shall be sent to every partner body at the same time as the by-law.

The council may adopt the document described in the second paragraph by reference to the document adopted under the first paragraph.

“53.11.5. In the case of the amendment of an RCM plan, if the territory of the regional county municipality includes an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1), the ministerial opinion as to consistency with government policy directions required under section 51 or 53.7 shall include the guidelines relating to the objectives set out in subparagraph 2.1 of the first paragraph of section 5. It shall also indicate the parameters to serve in determining separation distances to reduce the inconvenience caused by odours from certain agricultural activities.

“53.11.6. For the purposes of section 53.3, in the case of a regional county municipality, the secretary shall also have a copy of the notice posted in the office of every municipality whose territory is situated within the territory concerned not later than the time prescribed in that section.

“B. — Provisions applicable in metropolitan territories

“53.11.7. If the by-law amending the RCM plan concerns part of the territory of a metropolitan community, the council of the metropolitan community must, within 60 days after the copy of the by-law is sent, approve the by-law if it is in conformity with the metropolitan plan or withhold approval if it is not.

A resolution by which the council withholds approval of the by-law must include reasons and specify which provisions of the by-law are not in conformity with the metropolitan plan.

As soon as practicable after the passage of the resolution approving or withholding approval of the by-law, the secretary of the metropolitan community shall, in the first case, issue a certificate of conformity in respect of the by-law and send a certified copy of the certificate to the regional county municipality or, in the second case, send the regional county municipality a certified copy of the resolution.

If the council of the metropolitan community does not resolve to approve or withhold approval of the by-law within the period prescribed in the first paragraph, the by-law is deemed to be in conformity with the metropolitan plan.

“53.11.8. If the council of the metropolitan community withholds approval of the by-law, the council of the regional county municipality may apply to the Commission for an assessment of the conformity of the by-law with the metropolitan plan.

The secretary of the regional county municipality shall serve a certified copy of the resolution requesting the assessment and of the by-law concerned on the Commission and on the metropolitan community.

The copies sent to the Commission must be received within 45 days after a copy of the resolution withholding approval of the by-law is sent to the regional county municipality.

“53.11.9. If the council of the metropolitan community withholds approval of the by-law, the council of the regional county municipality may, instead of applying for an assessment of the Commission, adopt

(1) a single by-law containing only the elements of the original by-law that did not cause approval to be withheld; or

(2) both a by-law containing only the elements of the original by-law that did not cause approval to be withheld and another by-law containing only the elements of the original by-law that caused approval to be withheld.

Sections 48 to 53.4 do not apply to a by-law adopted under the first paragraph.

If the council of the regional county municipality adopts a by-law containing only the elements that caused approval to be withheld, it may apply to the Commission for an assessment of the conformity of that by-law with the metropolitan plan. A certified copy of the resolution requesting the assessment and of the by-law concerned must be received by the Commission within 15 days after the by-law is adopted.

“53.11.10. The Commission must give its assessment within 60 days after receiving a copy of the resolution requesting the assessment.

An assessment stating that the by-law is not in conformity with the metropolitan plan may include suggestions of the Commission on how to ensure such conformity.

The secretary of the Commission shall send a copy of the assessment to the regional county municipality and to the metropolitan community.

If the assessment states that the by-law is in conformity with the metropolitan plan, the secretary of the metropolitan community shall, as soon as practicable after receiving a copy of the assessment, issue a certificate of conformity in respect of the by-law and send a certified copy of the certificate to the regional county municipality.

“53.11.11. Where the regional county municipality is required to amend its RCM plan under section 58 or 58.1, if the assessment of the Commission states that the by-law is not in conformity with the metropolitan plan or if the Commission did not receive an application for assessment in respect of the by-law within the period prescribed in section 53.11.8, the council of the metropolitan community shall request that the regional county municipality replace the by-law within the period it prescribes by another by-law that is in conformity with the metropolitan plan.

As soon as practicable after the passage by the council of the metropolitan community of the resolution requesting the replacement of the by-law, the secretary of the metropolitan community shall send a certified copy of the resolution to the regional county municipality.

The period prescribed for replacement of the by-law may not end before the expiry of a period of 45 days after the copy of the resolution is sent under the second paragraph.

“53.11.12. Sections 48 to 53.4 do not apply to a new by-law that differs from the by-law it replaces only so as to ensure its conformity with the metropolitan plan.

“53.11.13. If the council of a regional county municipality fails to adopt a by-law amending its RCM plan within the period prescribed in section 58 or 58.1 or in section 53.11.11, as the case may be, the council of the metropolitan community may adopt the by-law in its place.

Sections 48 to 53.4 and 53.11.7 to 53.11.12 do not apply to a by-law adopted by the council of the metropolitan community under the first paragraph, which is deemed to be a by-law adopted by the council of the regional county municipality and approved by the council of the metropolitan community. As soon as practicable after the adoption of the by-law, the secretary of the metropolitan community shall issue a certificate of conformity in respect of the by-law.

As soon as practicable after the by-law is adopted and the certificate is issued, the secretary of the metropolitan community shall send the regional county municipality a certified copy of the by-law, of the resolution adopting it and of the certificate. The certified copy of the by-law sent to the regional county municipality stands in lieu of the original when the regional county municipality itself issues certified copies of the by-law.

The expenses incurred by the metropolitan community to act in the place of the regional county municipality are reimbursed by the regional county municipality.

“53.11.14. The by-law amending the RCM plan comes into force either on the date determined under section 53.9 or the date on which the certificate of conformity in respect of the by-law is issued, whichever is later. The by-law is deemed to be in conformity with the metropolitan plan.

“§5. — Ministerial requests

“53.12. If the Government has approved an amendment to the land use plan for the lands in the domain of the State situated in the territory of a responsible body in accordance with section 25 of the Act respecting the lands in the domain of the State (chapter T-8.1), the Minister, if of the opinion that the metropolitan plan or the RCM plan is not consistent with the amended land use plan, may request that the metropolitan plan or the RCM plan be amended.

The Minister shall in that case serve an opinion on the responsible body, giving reasons and stating what amendments must be made to the metropolitan plan or the RCM plan to bring it into conformity with the land use plan.

Within 90 days after service of the Minister's opinion, the council of the responsible body shall adopt a by-law amending the metropolitan plan or the RCM plan so as to take account of the Minister's opinion. Sections 48 to 53.4 do not apply to the by-law if it amends the metropolitan plan and the RCM plan only to the extent necessary to take account of the Minister's opinion. For the purposes of sections 53.7 to 53.9, the Minister shall give an opinion as to the conformity of the proposed amendment with the land use plan. If the Minister requests the amendment of both a metropolitan plan and an RCM plan applicable to part of the territory of the metropolitan community concerned, sections 53.11.7 to 53.11.14 do not apply to the by-law amending the RCM plan that the council of the regional county municipality adopts to comply with the request.

If the council fails to adopt a by-law for the purpose of bringing the metropolitan plan or the RCM plan into conformity with the land use plan, the Government may, by order, adopt such a by-law. The by-law is deemed to be a by-law adopted by the council. As soon as practicable after the adoption of the order, the Minister shall send a copy of the order and of the by-law to the responsible body. The by-law comes into force on the date mentioned in the order.

“53.13. The Minister of Sustainable Development, Environment and Parks may, by way of an opinion giving brief reasons and setting out the nature and purpose of the amendments to be made, request the amendment of the metropolitan plan or the RCM plan in force if the Minister is of the opinion that the metropolitan plan or the RCM plan is not consistent with the policy of the Government referred to in section 2.1 of the Environment Quality Act (chapter Q-2), does not respect the limits of a floodplain situated within the territory of the responsible body or, considering the distinctive features of the locality, fails to provide adequate protection for lakeshores, riverbanks, littoral zones and floodplains.

The third and fourth paragraphs of section 53.12 apply, with the necessary modifications, to a request under the first paragraph.

“53.14. The Minister may, by means of an opinion, giving reasons, and for reasons of public security, request amendments to the metropolitan plan or the RCM plan in force. The opinion must state the nature and purpose of the amendments to be made.

The third and fourth paragraphs of section 53.12 apply, with the necessary modifications, to a request under the first paragraph.”

17. Division VI.1 of Chapter I of Title I of the Act becomes Division III and its heading is replaced by the following heading:

“REVISION OF METROPOLITAN PLAN OR RCM PLAN”.

18. Sections 54 and 55 of the Act are replaced by the following:

“§1. — *Application*

“**53.15.** The special provisions of subdivisions 3 and 4 complement the provisions of this subdivision and subdivision 2; however, the latter apply subject to the former.

“**53.16.** In this division, the opinion of the Minister as to consistency with government policy directions means an opinion as to consistency with the policy directions that the Government, its ministers, mandataries of the State and public bodies are pursuing or intend to pursue with respect to land use development in the territory of the responsible body, including the land use plan provided for in section 21 of the Act respecting the lands in the domain of the State (chapter T-8.1), and with the equipment, infrastructure and land use development projects they intend to carry out in that territory.

“**53.17.** For the purposes of this division, the following are partner bodies:

(1) for the purposes of the revision of a metropolitan plan, every regional county municipality all or part of whose territory is situated within the territory of the metropolitan community and every regional county municipality whose territory is contiguous to the territory of the metropolitan community;

(2) for the purposes of the revision of an RCM plan, every municipality whose territory is situated within the territory of the regional county municipality and every regional county municipality whose territory is contiguous to the territory of the regional county municipality, as well as every school board all or part of whose territory is situated within the territory of the regional county municipality, except with respect to the sending of a copy of a resolution determining the date on which the revision begins, a copy of the by-law adopting the revised RCM plan, the ministerial opinion as to consistency with government policy directions and the notice of coming into force; and

(3) in addition to those referred to in paragraph 2, for the purposes of an RCM plan applicable to part of the territory of a metropolitan community, the metropolitan community.

“**53.18.** For the purposes of this division, the council of a school board is the council of commissioners of the school board.

“§2. — *Process common to metropolitan plan and RCM plan*

“A. — *Mandatory periodical revision*

“**54.** The council of the responsible body must revise its metropolitan plan or RCM plan according to the procedure prescribed in this division.

“**55.** The revision period of the metropolitan plan or the RCM plan begins on the fifth anniversary of the coming into force of the current metropolitan plan or RCM plan, as the case may be.

However, the council of the responsible body may have the revision period begin before the date provided in the first paragraph.

As soon as practicable after the passage of the resolution by which the council makes a decision under the second paragraph, the secretary shall serve on the Minister, and send to every partner body, a certified copy of the resolution.”

19. Sections 56.1 and 56.2 of the Act are repealed.

20. Sections 56.3 to 57 of the Act are replaced by the following:

“B. — *Adoption of first draft of revised metropolitan plan or RCM plan*

“**56.3.** Within two years after the beginning of the revision period, the council of the responsible body shall adopt a first draft of the revised metropolitan plan or RCM plan, designated as the “first draft”.

As soon as practicable after the adoption of the first draft, the secretary shall serve on the Minister, and send to every partner body, a certified copy of the draft and of the resolution adopting it.

The Minister shall notify the responsible body in writing of the date on which the Minister received the copy of the first draft.

“**56.4.** Within 120 days after receiving a copy of the first draft of the revised RCM plan or within 180 days after receiving a copy of the first draft of the revised metropolitan plan, the Minister shall serve on the responsible body an opinion stating the government policy directions that concern its territory.

The opinion may also mention any objections to the first draft in view of the stated policy directions, giving reasons.

“**56.5.** The council of any partner body may give its opinion on the first draft.

The opinion shall be given by means of a resolution, of which a certified copy must be sent to the responsible body within 120 days after copies of the first draft and of the resolution are sent to the partner body under the second paragraph of section 56.3.

“C. — Adoption of second draft of revised metropolitan plan or RCM plan

“56.6. After the consultation period on the first draft, the council of the responsible body shall adopt, with or without changes, a second draft of the revised metropolitan plan or RCM plan for public consultation, designated as the “second draft”. However, if the Minister, in accordance with section 56.4, has served on the responsible body an opinion mentioning objections to the first draft, the second draft must contain all the changes needed to remove the reasons for the objections.

However, the second draft may not be adopted before the day after the day on which the last of the Minister and all the partner bodies that were sent the first draft gives an opinion on the first draft or the day after the last day of the allotted period.

As soon as practicable after the adoption of the second draft, the secretary shall send a certified copy of the second draft and of the resolution adopting it to every partner body.

“56.7. The council of any partner body may give its opinion on the second draft.

The opinion shall be given by means of a resolution, of which a certified copy must be sent to the responsible body within 120 days after copies of the second draft and of the resolution are sent to the partner body under the third paragraph of section 56.6.

“D. — Public consultation

“56.8. The responsible body must, in accordance with the applicable section from among sections 56.12.5 to 56.12.8, hold at least one public meeting on the second draft.

“56.9. The public meetings held by the responsible body shall be conducted by a committee established by the council, composed of the council members it designates and presided over by the senior officer or another committee member designated by the senior officer.

“56.10. The council of the responsible body shall set the date, time and place of every public meeting.

However, it may delegate all or part of that power to the secretary.

“56.11. Not later than 30 days before a public meeting is held, the secretary shall publish a notice of the date, time and place and the purpose of the meeting in a newspaper circulated in the territory of the responsible body.

The notice must contain a summary describing the main effects of the second draft on the territory concerned.

If all the meetings concern the whole territory of the responsible body, the secretary may give a single notice for all of them not later than 30 days before the first meeting is held.

If the council of the responsible body so chooses, the summary, rather than being included in the notice provided for in the first paragraph, may be mailed or distributed to every address in the territory concerned not later than 30 days before the first or only meeting is held. In that case, a notice of the date, time and place and the purpose of every meeting planned shall be enclosed with the summary.

Every notice must mention that a copy of the second draft and of the summary may be consulted at the office of the responsible body and at the office of every partner body.

“56.12. At a public meeting, the commission shall explain the second draft and hear the persons and organizations wishing to be heard.

“56.12.1. In the case of a metropolitan community, a public meeting referred to in section 56.11 concerns the territory referred to or described in any of paragraphs 1 to 5 of section 56.12.6 or any of paragraphs 1 to 5 of section 56.12.7, as applicable.

“56.12.2. Despite section 56.9, the public meetings held by the Communauté métropolitaine de Montréal and the Communauté métropolitaine de Québec may be conducted by a committee established under section 50 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) or section 41 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02), respectively.

“56.12.3. In the case of a regional county municipality, the secretary shall also have a copy of the notice required under the first paragraph of section 56.11 posted in the office of every municipality whose territory the meeting concerns not later than the time prescribed in that section.

“56.12.4. In the case of a regional county municipality, every public meeting referred to in section 56.11 concerns the whole territory of the regional county municipality, unless meetings are planned in all the local municipal territories situated within the territory of the regional county municipality, or unless the regional county municipality, in its decision under section 56.12.5, specifically identified the local municipal territories that each meeting concerns, so as to ensure that no territory is overlooked.

“56.12.5. The council of a responsible body to which any of sections 56.12.6 to 56.12.8 applies shall identify every municipality in whose territory a public meeting must be held in accordance with the applicable section from among those provisions.

“56.12.6. The Communauté métropolitaine de Montréal must hold a public meeting in

- (1) the urban agglomeration of Montréal;
- (2) the urban agglomeration of Longueuil;
- (3) the territory of Ville de Laval;

(4) the part of the territory of the metropolitan community that is made up of the territory of Ville de Mirabel and the territories of the municipalities listed in Schedule I to the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) that are situated within the territories of the regional county municipalities listed in Schedule III to that Act; and

(5) the part of the territory of the metropolitan community that is made up of the territories of the municipalities listed in Schedule I to the Act respecting the Communauté métropolitaine de Montréal that are situated within the territories of the regional county municipalities listed in Schedule IV to that Act.

“56.12.7. The Communauté métropolitaine de Québec must hold a public meeting in

- (1) the urban agglomeration of Québec;
- (2) the territory of Ville de Lévis;
- (3) the territory of Municipalité régionale de comté de L’Île-d’Orléans;

(4) the territory of Municipalité régionale de comté de La Côte-de-Beaupré;
and

- (5) the territory of Municipalité régionale de comté de La Jacques-Cartier.

“56.12.8. A regional county municipality must hold at least one public meeting in its territory.

The regional county municipality must also hold a public meeting in the territory of every municipality whose representative on the council so requests during the sitting at which the second draft is adopted.

It must also hold a public meeting in the territory, situated within its own territory, of every other municipality whose council so requests within 20 days after it is sent a copy of the draft. A certified copy of the resolution setting out the request must be sent to the regional county municipality within the same period.

For the purposes of the second and third paragraphs, if the sittings of the council of a municipality are held in the territory of another municipality, that territory is deemed to be the territory of the first municipality and, if applicable, to be situated within the territory of the regional county municipality.

The population of the municipality in whose territory the meeting is held or the total population of the municipalities in whose territories meetings are held must make up at least two thirds of the population of the regional county municipality.

“E. — Adoption and coming into force of a revised metropolitan plan or RCM plan

“56.13. After the consultation period concerning the draft, the council of the responsible body shall adopt a by-law establishing a revised metropolitan plan or RCM plan, with or without changes.

However, the by-law may not be adopted before the later of

(1) the day after the day on which the last of the Minister and the partner bodies that were sent the draft by-law gives an opinion on the draft by-law sent or the day after the last day of the allotted period; and

(2) the day after the public meeting, or the last of the public meetings, is held.

As soon as practicable after the adoption of the by-law establishing the revised metropolitan plan or RCM plan, the secretary shall serve on the Minister, and send to every partner body, a certified copy of the by-law and of the resolution adopting it.

The Minister shall notify the responsible body in writing of the date on which the Minister received the copies of the by-law and of the resolution.

“56.14. Within 120 days after receiving a copy of the by-law establishing the revised RCM plan or within 180 days after receiving a copy of the by-law establishing the revised metropolitan plan, the Minister shall give an opinion as to the consistency of the revised metropolitan plan or RCM plan with government policy directions.

The opinion stating that the by-law establishing the revised metropolitan plan or RCM plan is not consistent with the policy directions must include reasons. In that case, the Minister shall, in the opinion, request that the responsible body replace the by-law.

The Minister shall serve the opinion on the responsible body. If the opinion states that the by-law establishing the revised metropolitan plan or RCM plan is not consistent with government policy directions, the Minister shall send a copy to every partner body.

“56.15. If the opinion of the Minister states that the by-law establishing the revised metropolitan plan or RCM plan is not consistent with government policy directions, the council of the responsible body must, within 120 days after service of the opinion, replace the by-law with another establishing a revised metropolitan plan or RCM plan that is consistent with those policy directions.

Sections 56.3 to 56.12 do not apply to the new by-law if the revised metropolitan plan or RCM plan it establishes differs from the plan it replaces only so as to take account of the Minister’s opinion.

If, in accordance with section 239, the Minister extends the period prescribed in the first paragraph of this section or gives the responsible body additional time to replace the by-law establishing the revised metropolitan plan or RCM plan, the Minister may give a new opinion, in accordance with section 56.14, despite the expiry of the period prescribed in that section. In that case, the council must replace the by-law establishing the revised metropolitan plan or RCM plan by a new one which takes account of the new opinion, before the end of the later of

(1) the one hundred and twentieth day after service of the new opinion; and

(2) the last day of the period determined by having the extension period or additional time granted by the Minister begin on the date of service of the new opinion.

“56.16. If, on the expiry of the period applicable under section 56.15, the council of the responsible body has not adopted a by-law establishing a new revised metropolitan plan or RCM plan, the Government may, by order, amend the revised metropolitan plan or RCM plan on which the Minister gave an opinion to ensure that it is consistent with government policy directions.

If, before the expiry of that period, the council adopts a by-law establishing a new revised metropolitan plan or RCM plan that is still inconsistent with government policy directions, the Minister may either again require the responsible body to replace the revised metropolitan plan or RCM plan, or recommend that the Government exercise its power under the first paragraph.

The metropolitan plan or RCM plan, as amended by the Government, is deemed to be a revised metropolitan plan or RCM plan adopted in its entirety by a by-law of the council of the responsible body.

As soon as practicable after the order is made, the Minister shall serve a copy on the responsible body. The copy of the order shall stand in lieu of the original for the purpose of issuing certified copies of the revised metropolitan plan or RCM plan.

“56.17. The revised metropolitan plan or RCM plan comes into force on the day of service on the responsible body of the Minister’s opinion stating that the plan is consistent with government policy directions or, if the Minister did not give an opinion within the prescribed period, on the expiry of that period.

However, a revised metropolitan plan or RCM plan amended by the Government comes into force on the date specified in the order made under section 56.16.

“56.18. As soon as practicable after the coming into force of the revised metropolitan plan or RCM plan, the secretary shall publish a notice of the date of coming into force in a newspaper circulated in the territory of the responsible body.

At the same time, the secretary shall send a certified copy of the revised metropolitan plan or RCM plan to every partner body.

“57. Within 90 days after the coming into force of the revised metropolitan plan or RCM plan, the secretary shall publish a summary, mentioning the date of coming into force, in a newspaper circulated in the territory of the responsible body.

However, rather than being published in a newspaper, the summary may be sent by mail or distributed, as decided by the council, within the same period to every address in the territory of the responsible body.”

21. The Act is amended by inserting the following before Division VI.2 of Chapter I of Title I:

“§3. — Provision specific to metropolitan plan

“57.2. The decision to adopt a by-law amending a metropolitan plan must be made by a two-thirds majority of the votes cast.

In the case of the Communauté métropolitaine de Québec, the majority must also include a majority of the votes cast by the representatives of Ville de Lévis and a majority of the votes cast by all the representatives of Municipalité régionale de comté de L’Île-d’Orléans, Municipalité régionale de comté de La Côte-de-Beaupré and Municipalité régionale de comté de La Jacques-Cartier.

“§4. — *Provisions specific to RCM plan*

“A. — *Provision applicable to all RCM plans*

“**57.3.** In the case of the revision of an RCM plan, if the territory of the regional county municipality includes an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1), the ministerial opinion under section 56.4 or 56.14 shall include the guidelines relating to the objectives set out in subparagraph 2.1 of the first paragraph of section 5. It shall also specify the parameters to serve in determining separation distances to reduce the inconvenience caused by odours from certain agricultural activities.

“B. — *Provisions applicable in metropolitan territories*

“**57.4.** If the revised RCM plan concerns part of the territory of a metropolitan community, the council of the metropolitan community must, within 60 days after it is sent a copy of the by-law establishing the revised RCM plan, approve the by-law if it is in conformity with the metropolitan plan or withhold approval if it is not.

A resolution withholding approval of the by-law must include reasons and specify which provisions of the by-law are not in conformity with the metropolitan plan.

As soon as practicable after the passage of the resolution approving or withholding approval of the by-law, the secretary of the metropolitan community shall, in the first case, issue a certificate of conformity in respect of the by-law and send a certified copy of the certificate to the regional county municipality or, in the second case, send the regional county municipality a certified copy of the resolution.

If the council of the metropolitan community does not resolve to approve or withhold approval of the by-law within the period prescribed in the first paragraph, the by-law is deemed to be in conformity with the metropolitan plan.

“**57.5.** If the council of the metropolitan community withholds approval of the by-law, the council of the regional county municipality may apply to the Commission for an assessment of the conformity of the by-law with the metropolitan plan.

The secretary of the regional county municipality shall serve a certified copy of the resolution requesting the assessment and of the by-law concerned on the Commission and on the metropolitan community.

The copies sent to the Commission must be received within 45 days after a copy of the resolution withholding approval of the by-law is sent to the regional county municipality.

“57.6. The Commission must give its assessment within 60 days after receiving a copy of the resolution requesting the assessment.

An assessment stating that the by-law is not in conformity with the metropolitan plan may include suggestions of the Commission on how to ensure such conformity.

The secretary of the Commission shall send a copy of the assessment to the regional county municipality and to the metropolitan community.

If the assessment states that the by-law is in conformity with the metropolitan plan, the secretary of the metropolitan community shall, as soon as practicable after receiving a copy of the assessment, issue a certificate of conformity in respect of the by-law and send a certified copy of the certificate to the regional county municipality.

“57.7. If the revised RCM plan established by the by-law is recognized as not being in conformity with the metropolitan plan, the council of the regional county municipality must replace the by-law with another that establishes a revised RCM plan that is in conformity with the metropolitan plan.

Sections 56.3 to 56.12 do not apply to the new by-law if the revised RCM plan it establishes differs from the plan it replaces only so as to ensure its conformity with the metropolitan plan.

“57.8. In the case of the revision of an RCM plan applicable to part of the territory of a metropolitan community, the revised RCM plan comes into force on the latest of all the dates determined under section 56.17 and the date on which its certificate of conformity is issued. The revised RCM plan is deemed to be in conformity with the metropolitan plan.”

22. Division VI.2 of Chapter I of Title I of the Act becomes Division IV and its heading is replaced by the following heading:

“EFFECTS OF AMENDMENT OR REVISION OF METROPOLITAN PLAN OR RCM PLAN”.

23. Section 58 of the Act is replaced by the following section:

“58. The council of every regional county municipality or municipality mentioned in the document adopted under section 53.11.2 or 53.11.4 shall adopt any necessary concordance by-law within six months after the coming into force of the by-law amending the metropolitan plan or the RCM plan.

In the case of the amendment of a metropolitan plan, “concordance by-law” means any by-law amending an RCM plan applicable to part of the territory of the metropolitan community that is needed to take account of the amendment of the metropolitan plan.

In the case of the amendment of an RCM plan, “concordance by-law” means any by-law among the following that is needed to take account of the amendment of the RCM plan:

(1) any by-law amending the planning program of a municipality, its zoning, subdivision or building by-laws or any of its by-laws under Divisions VII to XI of Chapter IV; and

(2) the by-law adopted by the council of a municipality under section 116 or any by-law amending it.”

24. The heading of subdivision A of subdivision 2 of Division VI.2 of Chapter I of Title I of the Act is amended by replacing “*the objectives of the revised plan and with the provisions of the complementary document*” by “*the revised metropolitan plan*”.

25. The Act is amended by inserting the following after the heading of subdivision A of subdivision 2 of Division VI.2 of Chapter I of Title I:

“58.1. In the case of the revision of a metropolitan plan, the council of a regional county municipality all or part of whose territory is situated within the territory of the metropolitan community must adopt any necessary concordance by-law within two years after the coming into force of the revised metropolitan plan.

For the purposes of the first paragraph, a “concordance by-law” means any by-law referred to in the second paragraph of section 58 that is needed to take account of the amendment of the metropolitan plan.

“58.2. After the coming into force of the revised metropolitan plan, the council of any regional county municipality all or part of whose territory is situated within the territory of the metropolitan community may state that its RCM plan does not require amendment to take account of the revision of the metropolitan plan.

As soon as practicable after the council passes a resolution stating that the RCM plan does not require amendment, the secretary of the regional county municipality shall send a certified copy of the resolution to the metropolitan community and shall give public notice of the passage of the resolution, in accordance with the Act governing the regional county municipality with respect to that matter.

“58.3. Within 120 days after the copy of the resolution referred to in the second paragraph of section 58.2 is sent, the council of the metropolitan community must approve the resolution if the RCM plan is in conformity with the revised metropolitan plan or withhold approval if it is not.

A resolution by which the council of the metropolitan community withholds approval of the resolution of the regional county municipality must include reasons.

As soon as practicable after the council of the metropolitan community passes the resolution, the secretary shall send a certified copy to the regional county municipality.

If the council of the metropolitan community does not resolve to approve or withhold approval of the resolution within the period prescribed in the first paragraph, the resolution is deemed to be approved by the council.

The RCM plan that is the subject of the approved resolution does not require amendment in order to take account of the revision of the metropolitan plan. It is deemed to be in conformity with the revised metropolitan plan.

“58.4. If the council of the metropolitan community withholds approval of the resolution, the council of the regional county municipality may apply to the Commission for an assessment of the conformity of the RCM plan that is the subject of the resolution with the metropolitan plan.

The secretary of the regional county municipality shall serve a certified copy of the resolution requesting the assessment and of the RCM plan concerned on the Commission and on the metropolitan community.

The copies sent to the Commission must be received within 45 days after a copy of the resolution by which the council of the metropolitan community withholds approval of the resolution referred to in the second paragraph of section 58.2 is sent to the regional county municipality.

“58.5. The Commission must give its assessment within 60 days after receiving a copy of the resolution requesting the assessment.

An assessment stating that the RCM plan that is the subject of the resolution referred to in the second paragraph of section 58.2 is not in conformity with the metropolitan plan may include suggestions of the Commission on how to ensure conformity.

The secretary of the Commission shall send a copy of the assessment to the regional county municipality and to the metropolitan community.

If the assessment states that the RCM plan is in conformity with the metropolitan plan, it does not require amendment in order to take account of the revision of the metropolitan plan. It is deemed to be in conformity with the metropolitan plan.

“A.1. — *Obligations relating to conformity of the objectives of the revised RCM plan and the provisions of the complementary document*”.

26. Section 59 of the Act is amended

(1) by replacing “The council” in the first paragraph by “In the case of the revision of an RCM plan, the council”;

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

27. Section 59.7 of the Act is amended by striking out “, and may receive free of charge from the municipality a certified copy of the program and by-law concerned” in the third paragraph.

28. Subdivision 3 of Division VI.2 of Chapter I of Title I of the Act, comprising section 60, is repealed.

29. Division VII of Chapter I of Title I of the Act becomes Division V.

30. Section 61 of the Act is replaced by the following:

“A. — *General provisions*

“**61.** Subdivisions 2 to 4 apply to any responsible body that has initiated the process of amendment of, or is currently revising, its metropolitan plan or RCM plan.

“**61.1.** In this division, the opinion of the Minister as to consistency with government policy directions means an opinion as to consistency with the policy directions that the Government, its ministers, mandataries of the State and public bodies are pursuing or intend to pursue with respect to land use development in the territory of the responsible body, including the land use plan provided for in section 21 of the Act respecting the lands in the domain of the State (chapter T-8.1), and with the equipment, infrastructure and land use development projects they intend to carry out in that territory.

“B. — *Provision specific to the Communauté métropolitaine de Québec*

“**61.2.** A decision of the council of the Communauté métropolitaine de Québec under any provision of subdivisions 2 to 4 must be made by a two-thirds majority of the votes cast.

The majority must also include a majority of the votes cast by the representatives of Ville de Lévis and a majority of the votes cast by all the representatives of Municipalité régionale de comté de L’Île-d’Orléans, Municipalité régionale de comté de La Côte-de-Beaupré and Municipalité régionale de comté de La Jacques-Cartier.”

31. The Act is amended by inserting the following section before section 62:

“61.3. For the purposes of this subdivision, the following are partner bodies:

(1) in every case, each municipality whose territory is situated within the territory of the responsible body;

(2) in addition to those described in paragraph 1, if the resolution is related to the amendment or revision of a metropolitan plan, each regional county municipality all or part of whose territory is situated within the territory of the metropolitan community; and

(3) in addition to those described in paragraph 1, if the resolution is related to the amendment or revision of an RCM plan applicable to all or part of the territory of a metropolitan community, that metropolitan community.”

32. Section 62 of the Act is amended

(1) by replacing “the regional county municipality” in the first and third paragraphs by “the responsible body”;

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

“As soon as practicable after the passage of the resolution by which the council makes a decision under the first paragraph or amends or repeals that decision, the secretary shall publish a notice of the date of passage in a newspaper circulated in the territory of the responsible body, and send a certified copy of the resolution to the Minister and to every partner body.”

33. The Act is amended by inserting the following section after section 63:

“63.1. A provision of a resolution passed under section 62 by the council of a regional county municipality that prohibits an activity in part of the territory of a metropolitan community is without effect if a provision of a resolution or a by-law passed or adopted under section 62 or 64 by the council of the metropolitan community authorizes the activity in that part of the territory upon the issuance of a permit or a certificate.

A provision of a resolution passed under section 62 by the council of a regional county municipality that authorizes an activity in part of the territory of a metropolitan community upon the issuance of a permit or a certificate is without effect if a provision of a resolution or a by-law passed or adopted by the council of the metropolitan community under section 62 or 64

(1) prohibits the activity in that part of the territory; or

(2) authorizes the activity in that part of the territory upon the issuance of a permit or a certificate, and the terms and conditions for or the officers charged with the issuance of the permit or certificate are not the same.”

34. The Act is amended by inserting the following sections before section 64:

“63.2. For the purposes of this subdivision, the following are partner bodies:

(1) if the by-law is related to the amendment or revision of a metropolitan plan, every regional county municipality all or part of whose territory is situated within the territory of the metropolitan community;

(2) if the by-law is related to the amendment or revision of an RCM plan applicable to part of the territory of a metropolitan community, that metropolitan community; and

(3) in addition to those described in paragraph 2, if the by-law is related to the amendment or revision of an RCM plan, every municipality whose territory is situated within the territory of the regional county municipality.

“63.3. For the purposes of section 66, the following are also partner bodies:

(1) in every case, each regional county municipality whose territory is contiguous to the territory of the responsible body; and

(2) in addition to those described in paragraph 1, if the by-law is related to the process of amendment or revision of a metropolitan plan, each municipality whose territory is situated within the territory of the metropolitan community.”

35. Section 64 of the Act is amended

(1) by replacing “the regional county municipality” in the first and sixth paragraphs by “the responsible body”;

(2) by replacing “secretary-treasurer” in the third paragraph by “secretary”;

(3) by replacing the fifth paragraph by the following paragraph:

“As soon as practicable after the adoption of the by-law, the secretary shall send a certified copy of the by-law and of the resolution adopting the by-law to the Minister and to every partner body.”

36. Section 65 of the Act is replaced by the following section:

“65. Within 60 days after receiving a copy of the by-law, the Minister shall give an opinion as to the consistency of the by-law with government policy directions.

If the opinion states that the by-law is not consistent with those policy directions, it must include reasons. In that case, the Minister may, in the opinion, request that the responsible body replace the by-law; the Minister may also set a time limit for the adoption of a replacement by-law.

The Minister shall serve the opinion on the responsible body. In the case provided for in the second paragraph, the Minister shall send a copy of the opinion to every partner body.”

37. Section 66 of the Act is amended

(1) by replacing “the regional county municipality” in the first and second paragraphs by “the responsible body”;

(2) by replacing “secretary-treasurer” in the second paragraph by “secretary”;

(3) by replacing the third paragraph by the following paragraph:

“At the same time, the secretary shall send a certified copy of the by-law and of the opinion to every partner body.”

38. The Act is amended by inserting the following before section 68:

“A. — Provisions common to interim control resolution or by-laws related to metropolitan plan or RCM plan”.

39. Section 69 of the Act is repealed.

40. Section 70 of the Act is amended by replacing “land use planning and development plan” in subparagraph 1 of the first paragraph by “metropolitan plan or the RCM plan”.

41. Section 71 of the Act is amended

(1) by replacing “land use planning and development plan” by “metropolitan plan or the RCM plan”;

(2) by inserting “metropolitan plan or the RCM” after “the amendment of the”.

42. The Act is amended by inserting the following after section 71:

“B. — Provisions specific to interim control by-laws related to metropolitan plan

“71.0.1. In the case of a by-law adopted under section 64 that relates to the amendment of a metropolitan plan, the concordance by-law referred to in section 71 is the by-law the municipality must adopt to take account of the amendment to the RCM plan applicable to that territory as a consequence of the amendment of the metropolitan plan.

“71.0.2. The by-law adopted under section 64 that relates to the revision of the metropolitan plan ceases to have effect in the territory of the municipality, if it has not already been repealed,

(1) on the day on which it is determined under the fifth paragraph of section 58.3 or the fourth paragraph of section 58.5 that the RCM plan applicable to that territory does not require amendment in order to take account of the revision of the metropolitan plan; or

(2) on the day of the coming into force of the last concordance by-law that the council of the municipality must adopt under section 58 in order to take account of the amendment of the RCM plan applicable to that territory under section 58.1 as a consequence of the revision of the metropolitan plan.

“C. — Provisions specific to interim control by-laws related to RCM plan

“71.0.3. The regional county municipality may examine the advisability, having regard to the interim control measures, of works provided for by any resolution or any by-law, referred to in section 46, of a municipality in whose territory the measures apply.

“71.0.4. In the case of a by-law under section 64 that is related to the amendment or revision of an RCM plan and concerns an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1), the ministerial opinion under section 65 must take account of the guidelines relating to the objectives set out in subparagraph 2.1 of the first paragraph of section 5. If the by-law provides for standards aimed at reducing the inconvenience caused by odours from agricultural activities, the notice shall also indicate the parameters to serve in determining separation distances for such purposes.

“71.0.5. A provision of a by-law adopted under section 64 by the council of a regional county municipality that prohibits an activity in part of the territory of a metropolitan community is without effect if a provision of a resolution or a by-law adopted under section 62 or 64 by the council of the metropolitan community authorizes the activity in that part of the territory upon the issuance of a permit or a certificate.

A provision of a by-law passed under section 64 by the council of a regional county municipality that authorizes an activity in part of the territory of a metropolitan community upon the issuance of a permit or a certificate is without effect if a resolution or a by-law passed or adopted by the council of the metropolitan community under section 62 or 64

(1) prohibits the activity in that part of the territory; or

(2) authorizes the activity in that part of the territory upon the issuance of a permit or a certificate, and the terms and conditions for or the officers charged with the issuance of the permit or certificate are not the same.”

43. Section 75.1 of the Act is amended by striking out the third paragraph.

44. Section 75.10 of the Act is amended

- (1) by replacing “land use planning and development” by “RCM”;
- (2) by replacing “secretary-treasurer, the secretary-treasurer” by “secretary, the secretary”.

45. Section 75.11 of the Act is replaced by the following section:

“75.11. Before giving an opinion under any of sections 51, 53.7, 56.4, 56.14 and 65 to a regional county municipality in whose territory a commission has jurisdiction, the Minister shall request that the commission and the other regional county municipality in whose territory the commission has jurisdiction to give an opinion on the document submitted to the Minister.

The opinions of the commission and the other regional county municipality must be received by the Minister, respectively, within 45 or 60 days after they were requested, depending on whether the ministerial opinion is applied for under section 51, 53.7 or 65, or under section 56.4 or 56.14.

Aside from inconsistency with government policy directions referred to in the sections mentioned in the first paragraph, an objection or disapproval expressed by the Minister under any of those sections may be based on problems raised in the opinion of the commission or the other regional county municipality. For the purposes of the provisions that concern the process of amendment or revision of the RCM plan or an interim control by-law related to that process and that refer to consistency or inconsistency with government policy directions, that reference also includes the solution or lack of a solution offered to the problems raised in the opinion of the Minister based on the opinion of the commission or the other regional county municipality.

The first three paragraphs do not apply when the Minister gives an opinion

- (1) under section 53.7 in respect of a replacement by-law referred to in the second paragraph of section 53.8;
- (2) under section 53.7 if the proposed amendment to the RCM plan arises from the application of any of sections 53.12 to 53.14;
- (3) under section 56.14 in respect of a revised replacement RCM plan adopted pursuant to a request by the Minister under the third paragraph of that section; or
- (4) under section 65 in respect of a replacement interim control by-law adopted pursuant to a request by the Minister under the second paragraph of that section.”

46. Section 76 of the Act is replaced by the following section:

“76. A regional county municipality acting as a local municipality in respect of an unorganized territory under section 8 of the Act respecting municipal territorial organization (chapter O-9) is required to maintain in force at all times a zoning by-law, a subdivision by-law and a building by-law applicable to that territory, in addition to any other by-law it is required to adopt under the complementary document to its current RCM plan.

Different by-laws may apply to different parts of the unorganized territory determined by the council of the regional county municipality.”

47. Sections 77 and 79 of the Act are repealed.

48. Section 79.1 of the Act is amended by striking out “no part of whose territory is situated within the territory of a metropolitan community”.

49. Section 79.8 of the Act is replaced by the following section:

“79.8. Not later than 15 days before a public meeting is held, the secretary shall publish in a newspaper circulated in the territory of every municipality whose territory the draft by-law concerns a notice of the date, time and place and the purpose of the meeting, and the secretary shall have a copy of the notice posted in the office of every municipality whose territory is situated within the territory concerned.

The notice must include a summary of the draft by-law.

Every meeting concerns all the local municipal territories concerned, unless meetings are planned in all those territories, or unless the council of the regional county municipality, in its decision under the first paragraph of section 79.7, specifically identified the local municipal territories that each meeting concerns, so as to ensure that no territory is overlooked.

If all the meetings concern all the local municipal territories concerned, the secretary may give a single notice for all of them not later than 15 days before the first meeting is held.

If the council of the regional county municipality so chooses, the summary, rather than being included in the notice provided for in the first paragraph, may be mailed or distributed to every address in the territory concerned not later than 15 days before the first or only meeting is held. In that case, a notice of the date, time and place and the purpose of every meeting planned shall be enclosed with the summary.

Every notice must mention that a copy of the draft by-law and of the summary may be consulted at the office of the regional county municipality and, if applicable, at the office of every municipality whose territory is concerned.”

50. Section 79.12 of the Act is amended by striking out “, and may receive free of charge from the municipality an authenticated copy of the development plan and the complementary document” in the third paragraph.

51. Section 79.20 of the Act is amended

(1) by striking out “no part of whose territory is situated within the territory of the Communauté métropolitaine de Montréal” in the first paragraph;

(2) by replacing “the territory of the regional county municipality” in the first paragraph by “its territory”;

(3) by inserting the following subparagraph before subparagraph 1 of the second paragraph:

“(0.1) in the case of a regional county municipality all or part of whose territory is situated within the territory of a metropolitan community, the metropolitan plan;”.

52. The Act is amended by inserting the following section after section 79.20:

“79.21. In the case of a regional county municipality all or part of whose territory is situated within the territory of the metropolitan community, the plan relating to the development of the territory of a regional county municipality must take account of the general economic development plan of the metropolitan community referred to in section 150 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) or section 143 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02).”

53. Section 81 of the Act is replaced by the following section:

“81. A municipality may have a planning program applicable to its whole territory.

A municipality that has a planning program in force may not repeal it.”

54. Section 82 of the Act is repealed.

55. Section 86 of the Act is amended

(1) by replacing “land use planning and development” in the first paragraph by “RCM”;

(2) by replacing “secretary-treasurer” in the second paragraph by “secretary”.

56. The heading of Division V of Chapter III of Title I of the Act is amended by striking out “OF THE COMING INTO FORCE”.

57. Section 101 of the Act is amended by replacing “The coming into force of the” by “A”.

58. Section 102 of the Act is amended by inserting “the” after “is of” in the third paragraph.

59. Section 109.9 of the Act is amended

(1) by replacing “development plan” in the second and fourth paragraphs by “RCM plan”;

(2) by replacing “secretary-treasurer” in the fourth paragraph by “secretary of the regional county municipality”.

60. Section 110.7 of the Act is amended by striking out “, and may receive free of charge from the municipality a certified copy of the program and by-law concerned” in the third paragraph.

61. Subdivision 2 of Division VI.1 of Chapter III of Title I of the Act, comprising section 110.10, is repealed.

62. Section 112.8 of the Act is amended

(1) by replacing “the regional county municipality” in the first and second paragraphs by “a responsible body”;

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

“For the purposes of the first two paragraphs, a provision adopted under section 62 or 64 by the council of a regional county municipality that is without effect as a result of the application of section 63.1 or 71.0.5 is not taken into account.”

63. Section 123 of the Act is amended

(1) by replacing “123” in the second paragraph by “124”;

(2) by inserting “59.5,” after “59,” in subparagraph 2 of the third paragraph;

(3) by replacing “land use planning and development” in subparagraph 2 of the third paragraph by “RCM”.

64. Section 136.0.1 of the Act is amended by replacing “notice” in subparagraph 1 of the third paragraph by “assessment”.

65. The heading of subdivision 3 of Division V of Chapter IV of Title I of the Act is amended by replacing “*land use planning and development*” by “*RCM*”.

66. Section 137.5 of the Act is amended

(1) by replacing “secretary-treasurer shall” in the fourth paragraph by “secretary of the regional county municipality shall”;

(2) by replacing “secretary-treasurer receives” in the fourth paragraph by “secretary receives”;

(3) by replacing “of the notice” in the fourth paragraph by “of the assessment”.

67. Section 137.11 of the Act is amended by striking out “, and may receive free of charge from the municipality a certified copy of the program and of the by-law concerned” in the third paragraph.

68. Section 137.14 of the Act is amended by replacing “assessment on” in the third paragraph by “assessment of”.

69. Section 137.16 of the Act is amended by replacing “land use planning and development” in the first paragraph by “metropolitan plan or RCM”.

70. Section 145.38 of the Act is amended by replacing “land use planning and development” in the third paragraph by “metropolitan plan or RCM”.

71. The Act is amended by inserting the following after the heading of Chapter V.1 of Title I:

“DIVISION I

“PROVISIONS COMMON TO METROPOLITAN COMMUNITIES AND REGIONAL COUNTY MUNICIPALITIES”.

72. Section 148.1 of the Act is amended

(1) by replacing “Every regional county municipality” in the first paragraph by “A responsible body”;

(2) by replacing “Any other regional county municipality” in the second paragraph by “Any other responsible body”.

73. Section 148.2 of the Act is amended by replacing “A regional county municipality having established” by “A responsible body that has established”.

74. Section 148.4 of the Act is amended

(1) by replacing “The regional county municipality” in the first paragraph by “The responsible body”;

(2) by replacing “Elle” in the first paragraph in the French text by “Il”;

(3) by replacing “the regional county municipality” in the third paragraph by “the responsible body”.

75. The Act is amended by inserting the following after section 148.13:**“DIVISION II****“PROVISION SPECIFIC TO THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC**

“148.13.1. For the purposes of sections 148.3 and 148.4, council members of municipalities whose territories are situated within the territory of the Communauté métropolitaine de Québec who do not sit on the council of that community are considered to be members of that council.”

76. Section 150 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“150. The Government or a minister of the Government or a mandatary of the State may make an intervention to which this section applies, in a territory where a metropolitan plan, an RCM plan or an interim control by-law adopted by the council of a responsible body is in force, only if the intervention is deemed, under section 157, to be in conformity with the metropolitan plan, the RCM plan or the by-law. For the purposes of this chapter, conformity with the RCM plan is established in light of the objectives of the RCM plan, and conformity with the by-law is established in light of the provisions of the by-law.

If in the territory concerned, two or more documents referred to in the first paragraph are in force simultaneously and the intervention is in conformity with one of them but not with all of them, the document considered for the purposes of the first paragraph shall be the one containing the provisions applicable to the territory concerned that were brought into force most recently. However, if none of the provisions of the by-law applies to the planned intervention in the territory concerned, the by-law shall not be considered for the purposes of the first paragraph. Nor shall a provision of the by-law that is without effect due to the application of section 71.0.5 be considered.”

77. Section 151 of the Act is amended

(1) by replacing “the regional county municipality” in the first paragraph by “the responsible body”;

(2) by replacing “with the objectives of the land use planning and development plan or the provisions of the” in the second paragraph by “with the metropolitan plan, the RCM plan or the”;

(3) by inserting “metropolitan plan, RCM” after “made to the” in the second paragraph.

78. Section 152 of the Act is amended

(1) by replacing “the regional county municipality” in the first and third paragraphs by “the responsible body”;

(2) by replacing “with the objectives of the land use planning and development plan or the provisions of the” in the first paragraph by “with the metropolitan plan, the RCM plan or the”;

(3) by replacing “secretary-treasurer” in the second paragraph by “secretary”.

79. Section 153 of the Act is amended

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

“**153.** If the opinion indicates that the planned intervention is not in conformity with the metropolitan plan, the RCM plan or the interim control by-law, the Minister may, within 120 days after receipt of the copy of the resolution stating the council’s opinion, request an assessment of conformity from the Commission or require that the council of the responsible body amend the metropolitan plan, the RCM plan or the by-law to ensure such conformity.”;

(2) by replacing “the regional county municipality” in the second paragraph by “the responsible body”;

(3) by replacing the third paragraph by the following paragraph:

“If the Minister elects to request an amendment to the metropolitan plan, the RCM plan or the by-law, the Minister shall serve on the responsible body, within the period prescribed in the first paragraph, a request with reasons, indicating the amendments that must be made to ensure conformity of the planned intervention with the metropolitan plan, the RCM plan or the by-law. The Minister shall send a copy of the request to every municipality whose territory is situated within the territory of the responsible body.”

80. Section 154 of the Act is amended

(1) by replacing “with the objectives of the land use planning and development plan or the provisions of the” in the first paragraph by “with the metropolitan plan, the RCM plan or the”;

(2) by replacing “with such objectives or provisions” in the second paragraph by “with the metropolitan plan, the RCM plan or the by-law”;

(3) by replacing “the regional county municipality” in the third and fourth paragraphs by “the responsible body”;

(4) by replacing “with the objectives of the plan or the provisions of the” in the fourth paragraph by “with the metropolitan plan, the RCM plan or the”;

(5) by inserting “metropolitan plan, RCM” after “amend the” in the fourth paragraph.

81. Section 155 of the Act is replaced by the following section:

“155. Within 90 days after service of the request in accordance with the third paragraph of section 153, the council of the responsible body must adopt a by-law to amend the metropolitan plan, the RCM plan or the interim control by-law to take account of the request.

Sections 48 to 53.4 do not apply to a by-law which amends the metropolitan plan or the RCM plan only so as to take account of the request. For the purposes of sections 53.7 to 53.9 or 65 and 66, the Minister shall give an opinion as to the conformity of the planned intervention with the metropolitan plan, the RCM plan or the interim control by-law, as amended by the by-law, even if the by-law is not in force.”

82. Section 156 of the Act is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

“156. If the council of the responsible body fails to adopt a by-law amending the metropolitan plan, the RCM plan or the interim control by-law to take account of the Minister’s request, the Government may act in the place of the council in accordance with the provisions of this section.

Once the council has failed to act, the Minister shall produce a document describing the planned intervention and the amendments to be made to the metropolitan plan, the RCM plan or the interim control by-law to ensure conformity of the intervention with the metropolitan plan, the RCM plan or the by-law. The Minister shall send a copy of the document to the responsible body and to every municipality whose territory is situated within the territory of the responsible body.”;

(2) by replacing “the regional county municipality” in the fourth paragraph by “the responsible body”;

(3) by replacing the sixth paragraph by the following paragraph:

“After the meeting or, as the case may be, the last of the meetings, the Government may, by order, adopt a by-law amending the metropolitan plan, the RCM plan or the interim control by-law to ensure conformity of the planned intervention with the metropolitan plan, the RCM plan or the by-law. The by-law adopted by the Government is deemed to have been adopted by the council of the responsible body. As soon as practicable after the adoption of the government order, the Minister shall send a copy of the order and of the by-law to the responsible body. The by-law comes into force on the date mentioned in the government order.”

83. Section 157 of the Act is amended

(1) by replacing “with the objectives of the land use planning and development plan and the provisions of the” in the portion before paragraph 1 by “with the metropolitan plan, the RCM plan or the”;

(2) by replacing “the regional county municipality” in paragraphs 1, 2 and 3 by “the responsible body”;

(3) by inserting “or an assessment” after “opinion” in paragraph 1;

(4) by replacing “land use planning and development plan” in paragraph 3 by “metropolitan plan, RCM plan”.

84. Section 161 of the Act is amended by replacing “regional county municipality or municipality concerned” by “responsible body or municipality concerned”.

85. Section 164 of the Act is amended by replacing “regional county municipality or municipality concerned” in the second paragraph by “responsible body or municipality concerned”.

86. Section 165.2 of the Act is amended by replacing “the regional county municipality” in the third paragraph by “every responsible body with respect to a metropolitan plan or an RCM plan applicable to the territory of the municipality”.

87. Section 165.4 of the Act is amended

(1) by replacing “assujetti” in the second paragraph in the French text by “assujettie”;

(2) by replacing “the regional county municipality” in the fourth paragraph by “every responsible body with respect to a metropolitan plan or an RCM plan applicable to the territory of the municipality”.

88. Section 218 of the Act is amended by striking out “, opinions and notices”.

89. Section 224 of the Act is amended

- (1) by replacing “A regional county municipality” by “A responsible body”;
- (2) by inserting “free of charge” after “Commission”;
- (3) by replacing “a notice” by “an assessment”.

90. Section 227 of the Act is amended

- (1) by replacing “the regional county municipality” in the first paragraph by “the responsible body”;
- (2) by replacing “the objectives of the applicable land use planning and development plan or the provisions of the applicable” in the second paragraph by “the applicable metropolitan plan, RCM plan or”.

91. Section 228 of the Act is amended by replacing “regional county municipality or the municipality in whose territory” in the first paragraph by “municipality or the responsible body in whose territory”.

92. Section 230 of the Act is amended by replacing “regional county municipality or the municipality in whose territory” in the second paragraph by “municipality or the responsible body in whose territory”.

93. Section 234.1 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“234.1. Where this Act requires that a copy of a revised metropolitan plan or RCM plan or of a by-law be sent to a recipient after its coming into force, and the recipient has already received an identical copy after the adoption of the metropolitan plan, RCM plan or by-law, the sender may send to the recipient, instead of the copy, a notice indicating that the text in force is identical to the adopted text and specifying the dates of coming into force and adoption.

Where this Act requires that a copy of a metropolitan plan, RCM plan or by-law adopted to replace another which did not come into force by reason of non-conformity be sent to a recipient after its adoption, and the recipient has already received a copy of the replaced metropolitan plan, RCM plan or by-law, the sender may send to the recipient, instead of the copy, only the pages of the new metropolitan plan, RCM plan or by-law which contain changes, with a notice indicating the changes, mentioning that except for those changes, the new text is identical to the previous one and specifying the date of adoption of each.”

94. The Act is amended by inserting the following section after section 234.1:

“234.2. Before giving an opinion under any of sections 51, 53.7, 56.4, 56.14 and 65 to a regional county municipality that is the responsible body with respect to an RCM plan applicable to a territory contiguous to the territory of the Communauté métropolitaine de Montréal or the Communauté métropolitaine de Québec, the Minister must request that the metropolitan community give its opinion on the document submitted to the Minister.

Before giving an opinion under any of those sections to the Communauté métropolitaine de Québec or to a regional county municipality that is the responsible body with respect to an RCM plan applicable to part of the territory of the metropolitan community, the Minister must request an assessment from the Commission de la capitale nationale du Québec with respect to the document submitted.

The opinion or assessment requested under either of the first two paragraphs must be received by the Minister, respectively, within 45 or 60 days after the request is made, depending on whether the ministerial opinion is applied for under any of sections 51, 53.7 and 65 or either of sections 56.4 and 56.14. Despite section 47 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) or section 38 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02), the council of the metropolitan community may delegate to the executive committee the power to prepare the opinion requested by the Minister.

Aside from inconsistency with government policy directions referred to in the sections mentioned in the first paragraph, an objection or disapproval expressed by the Minister under any of those sections may be based on a reason set out in the opinion or assessment received by the Minister. For the purposes of the provisions that concern the process of amendment or revision of the RCM plan or an interim control by-law related to that process and that refer to consistency or inconsistency with government policy directions, that reference also includes the solution or lack of a solution offered to the problems raised in the opinion of the Minister based on the opinion or assessment received by the Minister.

The first four paragraphs do not apply when the Minister gives an opinion

(1) under section 53.7 on a replacement by-law referred to in the second paragraph of section 53.8;

(2) under section 53.7 if the proposed amendment to the RCM plan results from the application of any of sections 53.12 to 53.14;

(3) under section 56.14 in respect of a revised replacement RCM plan adopted pursuant to a request by the Minister under the second paragraph of that section; or

(4) under section 65 on a replacement interim control by-law adopted pursuant to a request by the Minister under the second paragraph of that section.”

95. Section 236 of the Act is amended

(1) by replacing “secretary-treasurer” by “secretary”;

(2) by replacing “the regional county municipality” by “the responsible body”.

96. Section 237.2 of the Act is amended

(1) by replacing “land use planning and development” in the first paragraph by “RCM”;

(2) by replacing “secretary-treasurer” in the third paragraph by “secretary”.

97. Section 238 of the Act is amended by replacing “notice, assessment or decree made or passed” in the first paragraph by “decree, notice, opinion or assessment passed, made or given”.

98. Section 239 of the Act is amended

(1) by replacing “a regional county municipality” in the first paragraph by “a responsible body”;

(2) by replacing “notice, assessment or decree made or passed” in the first paragraph by “decree, notice, opinion or assessment passed, made or given”;

(3) by replacing “regional county municipality” in the second paragraph by “responsible body”.

99. Section 240 of the Act is replaced by the following section:

“240. The Minister may request from the Commission an assessment of the conformity, with a metropolitan plan, the objectives of an RCM plan, the provisions of a complementary document or a planning program, of any document with respect to which an application for an assessment may be filed with the Commission under this Act by the council of a responsible body or municipality or a qualified voter.

The Minister must request the assessment within the period prescribed by the provision entitling such a council or a qualified voter to apply to the Commission for an assessment of the same document. The request for an assessment has the same effect as an application filed by such a council or the required number of qualified voters, as the case may be.”

100. Section 244 of the Act is amended

(1) by replacing “a regional county municipality” in the first paragraph by “a responsible body”;

(2) by replacing “land use planning and development plan” in the first paragraph by “metropolitan plan or an RCM plan”.

101. Section 246 of the Act is amended by replacing “land use planning and development plan” in the first paragraph by “metropolitan plan, an RCM plan”.

102. The Act is amended by inserting the following section after section 246.1:

“246.2. To the extent provided for in the second paragraph and in addition to any sending or service provided for in another provision of this Act, a municipal body must send another municipal body, at the request of the latter and free of charge, a certified copy of any document in its archives or any information it is authorized to communicate that is directly or indirectly related to the other body’s exercise of a power under this Act.

Certified copies or information may be sent under the first paragraph between a metropolitan community and a regional county municipality that is the responsible body with respect to an RCM plan applicable to part of the territory of the metropolitan community or between such a regional county municipality and a municipality to whose territory such an RCM plan applies.”

103. Section 264 of the Act is replaced by the following section:

“264. Ville de Laval is subject both to the provisions of this Act, except Chapter II.1 of Title I, that concern regional county municipalities and to the provisions of this Act that concern local municipalities, subject to the necessary modifications. The powers and responsibilities conferred by this Act on the warden, the council, the executive committee and the secretary of a regional county municipality shall be exercised in that city by the mayor, the council, the executive committee, and the clerk or any other officer designated for that purpose, respectively.

However,

(1) the examination of the conformity of the planning program or of a planning by-law with the city’s RCM plan must be carried out in accordance with sections 59.5 to 59.9 and 137.10 to 137.14, with the necessary modifications, rather than sections 59.2 to 59.4 and 109.6 to 110 in the case of the planning program and sections 137.2 to 137.8 in the case of by-laws;

(2) paragraphs 6 and 7 of section 84 and section 85 apply to the optional content of the RCM plan;

(3) section 85.1 applies to Ville de Laval as if its RCM plan were not in force;

(4) sections 114 and 117 apply, taking into account the procedure provided for in subsection 23 of section 51*a* of the Cities and Towns Act (Revised Statutes, 1964, chapter 193), enacted for Ville de Laval by section 12 of the Charter of the City of Laval (1965, 1st session, chapter 89);

(5) subparagraph 2 of the second paragraph of section 113 applies with the addition of “where the RCM plan specifies development areas grouping one or more zones for which a special planning program has come into force, a development area may be a territorial unit for the purposes of the provisions of subdivisions 1 to 2.1 of Division V that relate to approval by way of referendum” at the end;

(6) Chapter V of Title I applies, with the possibility of establishing subcommittees of the planning advisory committee on the basis of existing planning sectors.

Subparagraphs 2 and 3 of the second paragraph cease to apply if a planning program comes into force in the territory of the city.”

104. Section 264.0.1 of the Act is replaced by the following section:

“264.0.1. Ville de Mirabel is subject both to the provisions of this Act, except Chapter II.1 of Title I, that concern regional county municipalities and to the provisions of this Act that concern local municipalities, subject to the necessary modifications. The powers and responsibilities conferred by this Act on the warden, the council and the secretary of a regional county municipality shall be exercised in that city by the mayor, the council and the clerk or any other officer designated for that purpose, respectively.

However,

(1) the examination of the conformity of the planning program or of a planning by-law with the city’s RCM plan must be carried out in accordance with sections 59.5 to 59.9 and 137.10 to 137.14, with the necessary modifications, rather than sections 59.2 to 59.4 and 109.6 to 110 in the case of the planning program and sections 137.2 to 137.8 in the case of by-laws;

(2) paragraphs 6 and 7 of section 84 and section 85 apply to the optional content of the RCM plan;

(3) section 85.1 applies to Ville de Mirabel as if its RCM plan were not in force;

(4) subparagraph 2 of the second paragraph of section 113 applies with the addition of “where the RCM plan specifies development areas grouping one or more zones for which a special planning program has come into force, a development area may be a territorial unit for the purposes of the provisions

of subdivisions 1 to 2.1 of Division V that relate to approval by way of referendum” at the end.

Subparagraphs 2 and 3 of the second paragraph cease to apply if a planning program comes into force in the territory of the city.”

105. Section 264.0.2 of the Act is amended

- (1) by replacing “secretary-treasurer” in the first paragraph by “secretary”;
- (2) by replacing “land use planning and development” in the second paragraph by “RCM”;
- (3) by striking out the third paragraph.

106. The Act is amended by inserting the following sections after section 264.0.2:

“264.0.3. Ville de Montréal is subject both to the provisions of this Act, except Division II of Chapter II.1 of Title I, that concern regional county municipalities and to the provisions of this Act that concern local municipalities, with the necessary modifications. The powers and responsibilities conferred by this Act on the warden, the council and the secretary of a regional county municipality shall be exercised in that city, subject to the provisions of the Charter of Ville de Montréal (chapter C-11.4) relating to borough councils, by the mayor, the urban agglomeration council and the clerk, respectively.

However,

(1) the examination of the conformity of the planning program or by-law adopted by the city council with the city’s RCM plan must be carried out in accordance with sections 59.5 to 59.9 and 137.10 to 137.14, with the necessary modifications, rather than sections 59.2 to 59.4 and 109.6 to 110 in the case of the planning program and sections 137.2 to 137.8 in the case of by-laws;

(2) the examination of the conformity of a by-law adopted by a borough council with the city’s RCM plan must be carried out in accordance with sections 137.2 to 137.8, with the necessary modifications and the modifications applicable under the second paragraph of section 133 of the Charter of Ville de Montréal.

All the functions devolved under this section to Ville de Montréal as a regional county municipality constitute a matter referred to in paragraph 12 of section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001). In accordance with that Act in particular, the territory of Ville de Montréal is deemed to correspond, for the purpose of exercising those functions, to the urban agglomeration of Montréal.

“264.0.4. Ville de Québec is subject both to the provisions of this Act, except Division II of Chapter II.1 of Title I, that concern regional county municipalities and to the provisions of this Act that concern local municipalities, subject to the necessary modifications. The powers and responsibilities conferred by this Act on the warden, the council and the secretary of a regional county municipality shall be exercised in that city, subject to the provisions of the Charter of Ville de Québec (chapter C-11.5) relating to borough councils, by the mayor, the urban agglomeration council and the clerk, respectively.

However,

(1) the examination of the conformity of the planning program or by-law adopted by the city council with the city’s RCM plan must be carried out in accordance with sections 59.5 to 59.9 and 137.10 to 137.14, with the necessary modifications, rather than sections 59.2 to 59.4 and 109.6 to 110 in the case of the planning program and sections 137.2 to 137.8 in the case of by-laws, and a 15-day period applies rather than the 30-day period prescribed in the second paragraph of section 137.11;

(2) the examination of the conformity of a by-law adopted by a borough council with the city’s RCM plan must be carried out in accordance with sections 137.2 to 137.8, with the necessary modifications and the modifications applicable under the third, fourth and fifth paragraphs of section 117 of the Charter of Ville de Québec.

All the functions devolved under this section to Ville de Québec as a regional county municipality constitute a matter referred to in paragraph 12 of section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001). In accordance with that Act in particular, the territory of Ville de Québec is deemed to correspond, for the purpose of exercising those functions, to the urban agglomeration of Québec.

“264.0.5. Ville de Longueuil is subject both to the provisions of this Act, except Division II of Chapter II.1 of Title I, that concern regional county municipalities and to the provisions of this Act that concern local municipalities, subject to the necessary modifications. The powers and responsibilities conferred by this Act on the warden, the council and the secretary of a regional county municipality shall be exercised in that city, subject to the provisions of the Charter of Ville de Longueuil (chapter C-11.3) relating to borough councils, by the mayor, the urban agglomeration council and the clerk, respectively.

However,

(1) the examination of the conformity of the planning program or by-law adopted by the city council with the city’s RCM plan must be carried out in accordance with sections 59.5 to 59.9 and 137.10 to 137.14, with the necessary modifications, rather than sections 59.2 to 59.4 and 109.6 to 110 in the case of the planning program and sections 137.2 to 137.8 in the case of by-laws;

(2) the examination of the conformity of a by-law adopted by a borough council with the city's RCM plan must be carried out in accordance with sections 137.2 to 137.8, with the necessary modifications and the modifications applicable under the second paragraph of section 74 of the Charter of Ville de Longueuil.

All the functions devolved under this section to Ville de Longueuil as a regional county municipality constitute a matter referred to in paragraph 12 of section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001). In accordance with that Act in particular, the territory of Ville de Longueuil is deemed to correspond, for the purpose of exercising those functions, to the urban agglomeration of Longueuil.

“264.0.6. Ville de Lévis is subject both to the provisions of this Act, except Chapter II.1 of Title I, that concern regional county municipalities and to the provisions of this Act that concern local municipalities, subject to the necessary modifications. The powers and responsibilities conferred by this Act on the warden, the council and the secretary of a regional county municipality shall be exercised in that city, subject to the provisions of the Charter of Ville de Lévis (chapter C-11.2) relating to borough councils, by the mayor, the city council and the clerk, respectively.

However, the examination of the conformity of the planning program or of a planning by-law with the city's RCM plan must be carried out in accordance with sections 59.5 to 59.9 and 137.10 to 137.14, with the necessary modifications, rather than sections 59.2 to 59.4 and 109.6 to 110 in the case of the planning program and sections 137.2 to 137.8 in the case of by-laws.

“264.0.7. Municipalité des Îles-de-la-Madeleine is subject both to the provisions of this Act, except Division II of Chapter II.1 of Title I, that concern regional county municipalities and to the provisions of this Act that concern local municipalities, subject to the necessary modifications. The powers and responsibilities conferred by this Act on the warden, the council and the secretary of a regional county municipality shall be exercised in that municipality by the mayor, the urban agglomeration council and the clerk, respectively.

However, the examination of the conformity of the planning program or by-law adopted by the municipal council with the municipality's RCM plan must be carried out in accordance with sections 59.5 to 59.9 and 137.10 to 137.14, with the necessary modifications, rather than sections 59.2 to 59.4 and 109.6 to 110 in the case of the planning program and sections 137.2 to 137.8 in the case of by-laws.

All the functions devolved under this section to Municipalité des Îles-de-la-Madeleine as a regional county municipality constitute a matter referred to in paragraph 12 of section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001). In

accordance with that Act in particular, the territory of Municipalité des Îles-de-la-Madeleine is deemed to correspond, for the purpose of exercising those functions, to the urban agglomeration of Îles-de-la-Madeleine.

“264.0.8. Ville de La Tuque is subject both to the provisions of this Act, except Division II of Chapter II.1 of Title I, that concern regional county municipalities and to the provisions of this Act that concern local municipalities, subject to the necessary modifications. The powers and responsibilities conferred by this Act on the warden, the council and the secretary of a regional county municipality shall be exercised in that city by the mayor, the urban agglomeration council and the clerk, respectively.

However, the examination of the conformity of the planning program or by-law adopted by the city council with the city’s RCM plan must be carried out in accordance with sections 59.5 to 59.9 and 137.10 to 137.14, with the necessary modifications, rather than sections 59.2 to 59.4 and 109.6 to 110 in the case of the planning program and sections 137.2 to 137.8 in the case of by-laws.

All the functions devolved under this section to Ville de La Tuque as a regional county municipality constitute a matter referred to in paragraph 12 of section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001). In accordance with that Act in particular, the territory of Ville de La Tuque is deemed to correspond, for the purpose of exercising those functions, to the urban agglomeration of La Tuque.”

107. Section 267 of the Act is amended by replacing “documents, assessments” in the first paragraph by “guidelines, documents, assessments, opinions”.

108. Section 267.1 of the Act is amended by adding the following paragraph at the end:

“Those obligations do not apply if the document in respect of which the opinion is given is a metropolitan plan or is related to a metropolitan plan.”

109. Sections 267.2 and 267.3 of the Act are repealed.

110. The Act is amended by replacing “a land use planning and development” and “land use planning and development” wherever they appear in the following provisions by “an RCM” and “RCM”, respectively:

- (1) section 3;
- (2) the beginning of section 6;
- (3) the beginning of section 7;

- (4) section 8;
- (5) the first paragraph of section 33;
- (6) both paragraphs of section 34;
- (7) section 36;
- (8) the first paragraph of section 38;
- (9) section 40;
- (10) section 45;
- (11) the beginning of section 72;
- (12) the second paragraph of section 75.9;
- (13) the first paragraph of section 85.1;
- (14) the first paragraph of section 98;
- (15) the first and second paragraphs of section 102;
- (16) the second paragraph of section 109.6;
- (17) subparagraph 1 of the first paragraph of section 112.7;
- (18) subparagraph 1 of the third paragraph of section 136.0.1;
- (19) section 137.1; and
- (20) section 265.

111. The Act is amended by replacing “regional county municipality” wherever it appears in the following provisions by “responsible body”:

- (1) the first paragraph of section 63;
- (2) all four paragraphs of section 148.3;
- (3) the first and third paragraphs of section 148.5;
- (4) both paragraphs of section 148.6;
- (5) the third paragraph of section 148.11;
- (6) section 148.12;
- (7) both paragraphs of section 148.13;

- (8) the second paragraph of section 165;
- (9) the first paragraph of section 229;
- (10) both paragraphs of section 231;
- (11) the second paragraph of section 232;
- (12) section 233;
- (13) section 237;
- (14) the first paragraph of section 238; and
- (15) section 246.1.

112. The Act is amended by replacing “secretary-treasurer” wherever it appears in the following provisions by “secretary”:

- (1) the first paragraph of section 44;
- (2) the third paragraph of section 59.2;
- (3) section 79.3;
- (4) the second paragraph of section 79.4;
- (5) the second paragraph of section 79.7;
- (6) section 79.11;
- (7) the fourth paragraph of section 79.13;
- (8) the second paragraph of section 79.16;
- (9) the third and fourth paragraphs of section 109.7;
- (10) the second paragraph of section 109.10;
- (11) the second and third paragraphs of section 109.12;
- (12) the third and fourth paragraphs of section 137.3;
- (13) the second paragraph of section 137.6;
- (14) the second and third paragraphs of section 137.8;
- (15) the first paragraph of section 165.4.12; and
- (16) subparagraph 2 of the second paragraph of section 198.

113. The Act is amended by replacing “development plan” wherever it appears in the following provisions by “RCM plan”:

- (1) the first and fourth paragraphs of section 59.2;
- (2) the first paragraph of section 59.3;
- (3) the second and fourth paragraphs of section 59.4;
- (4) the first paragraph of section 79.12;
- (5) the first paragraph of section 79.13;
- (6) both paragraphs of section 79.14;
- (7) all three paragraphs of section 79.15;
- (8) the first paragraph of section 79.16;
- (9) subparagraph 1 of the second paragraph of section 79.20;
- (10) the first paragraph of section 109.7;
- (11) the first paragraph of section 109.8;
- (12) the first paragraph of section 109.10;
- (13) section 109.11;
- (14) the fifth paragraph of section 109.12;
- (15) the first paragraph of section 110;
- (16) section 110.1;
- (17) the fourth paragraph of section 110.4;
- (18) the first paragraph of section 137.4;
- (19) the second and fourth paragraphs of section 137.5;
- (20) the first paragraph of section 137.6;
- (21) section 137.7;
- (22) the fifth paragraph of section 137.8; and
- (23) the first paragraph of section 137.15.

114. The Act is amended by replacing “land use planning and development” wherever it appears in the following provisions by “RCM”:

- (1) the fourth paragraph of section 85.1;
- (2) the third paragraph of section 102; and
- (3) the second paragraph of section 237.2.

115. The Act is amended by replacing “notice” and “a notice” wherever they appear in the following provisions by “opinion” and “an opinion”, respectively:

- (1) the first paragraph of section 66;
- (2) the second paragraph of section 75.6;
- (3) the first and second paragraphs of section 151;
- (4) the first paragraph of section 152;
- (5) the second and third paragraphs of section 165.2;
- (6) the first paragraph of section 165.3; and
- (7) the first paragraph of section 165.4.

116. The Act is amended by replacing “opinion”, “opinion on” and “its opinion on” wherever they appear in the following provisions by “assessment”, “assessment of” and “an assessment of”, respectively:

- (1) the first paragraph of section 79.12;
- (2) all four paragraphs of section 79.13;
- (3) the second paragraph of section 79.14; and
- (4) the third paragraph of section 79.15.

ACT RESPECTING THE AGENCE MÉTROPOLITAINE DE TRANSPORT

117. Section 30 of the Act respecting the Agence métropolitaine de transport (R.S.Q., chapter A-7.02) is amended

- (1) by replacing “the land use planning and development plans and planning program” in subparagraph 2 of the second paragraph by “the metropolitan land use and development plan, RCM land use and development plans and planning programs”;

(2) by inserting “2.24,” after “sections” in subparagraph 2 of the second paragraph.

CHARTER OF VILLE DE QUÉBEC

118. Section 114 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is repealed.

119. Section 116 of Schedule C to the Charter is repealed.

120. Section 190 of Schedule C to the Charter is repealed.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

121. Section 119 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by striking out paragraph 1.

122. The Act is amended by inserting the following section after section 119:

“**119.1.** The Community is the responsible body under the Act respecting land use planning and development (chapter A-19.1) with respect to a metropolitan land use and development plan.”

123. Division II of Chapter III of the Act, comprising sections 126 to 149.1, is repealed.

124. Section 150 of the Act is replaced by the following section:

“**150.** The Community must have a general economic development plan for its territory.”

125. Section 237.1 of the Act is repealed.

126. Sections 264, 265.1 and 265.2 of the Act are repealed.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

127. Section 112 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by striking out paragraph 1.

128. The Act is amended by inserting the following section after section 112:

“**112.1.** The Community is the responsible body under the Act respecting land use planning and development (chapter A-19.1) with respect to a metropolitan land use and development plan.”

129. Division II of Chapter III of the Act, comprising sections 118 to 142, is repealed.

130. Section 143 of the Act is amended

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

“**143.** The Community must have a general economic development plan for its territory.”;

(2) by replacing “The decision to adopt the” in the first line of the second paragraph by “All decisions relating to the”;

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

131. Sections 226, 227, 229 and 230 of the Act are repealed.

FOREST ACT

132. Section 124.7 of the Forest Act (R.S.Q., chapter F-4.1) is amended by adding the following paragraph after the second paragraph:

“For the purposes of the first paragraph and sections 124.14 and 124.15, a metropolitan community all or part of whose territory is comprised in the territory of an agency is considered to be a municipality.”

133. Section 124.18 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the second paragraph and sections 124.19 to 124.23,

(1) the following are considered to be regional county municipalities:

(a) Ville de Gatineau, Ville de Laval, Ville de Mirabel and Ville de Lévis;

(b) Ville de Montréal, Ville de Québec and Ville de Longueuil; and

(c) the Communauté métropolitaine de Montréal and the Communauté métropolitaine de Québec, from the coming into force of their first metropolitan land use and development plan;

(2) the territory of a municipality listed in subparagraph *b* of subparagraph 1 is deemed to correspond to the urban agglomeration provided for in any of sections 4 to 6 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), and the council by which the municipality acts is its urban agglomeration council constituted under that Act; and

(3) any reference to a land use planning and development plan or the objectives of such a plan is deemed to be a reference to the metropolitan land use and development plan of a community.”

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES,
DES RÉGIONS ET DE L'OCCUPATION DU TERRITOIRE

134. Section 21.7 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1) is amended by replacing “schéma” in the third paragraph in the French text by “plan”.

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT
ÉCONOMIQUE, DE L'INNOVATION ET DE L'EXPORTATION

135. Section 90 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 “schéma” in subparagraph 2 of the second paragraph in the French text by “plan”.

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND
AND AGRICULTURAL ACTIVITIES

136. Section 1 of the Act respecting the preservation of agricultural land and agricultural activities (R.S.Q., chapter P-41.1) is amended by replacing the third paragraph by the following paragraphs:

“For the purposes of this Act, the following are considered to be regional county municipalities:

(1) Ville de Gatineau, Ville de Laval, Ville de Mirabel and Ville de Lévis;
and

(2) Ville de Montréal, Ville de Québec and Ville de Longueuil.

When a municipality listed in subparagraph 2 of the third paragraph is considered to be a regional county municipality, its territory is deemed to correspond to the urban agglomeration provided for in any of sections 4 to 6 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), and the council by which the municipality acts is its urban agglomeration council constituted under that Act.”

137. Section 58.4 of the Act is amended

(1) by replacing the second “or” in the first paragraph by a comma;

(2) by striking out the second and third sentences of the first paragraph;

(3) by replacing “, the provisions of the complementary document” in the third paragraph by “and the provisions of the complementary document or the metropolitan land use and development plan”.

138. Section 59 of the Act is amended

(1) by replacing “land use planning and development plan” in subparagraph 2 of the third paragraph by “RCM land use and development plan, in the metropolitan land use and development plan”;

(2) by inserting “ou plan” after “tel schéma” in subparagraph 2 of the third paragraph in the French text;

(3) by replacing the fifth paragraph by the following paragraph:

“However, an application that relates to a proposed amendment or revision of the RCM land use and development plan or the metropolitan land use and development plan may only be made from the day the draft amendment or draft revised plan may be adopted under, as the case may be, the second paragraph of section 53.5 or the second paragraph of section 56.6 of the Act respecting land use planning and development (chapter A-19.1).”

139. Section 62 of the Act is amended by replacing “land use planning and development plan and with the provisions of the complementary document” in subparagraph 1 of the third paragraph by “RCM land use and development plan and the provisions of the complementary document or with the metropolitan land use and development plan”.

140. Section 65.1 of the Act is amended by replacing “land use planning and development plan” at the end of the second paragraph by “RCM land use and development plan or the metropolitan land use and development plan”.

141. Section 67 of the Act is amended by replacing “land use planning and development plan” in the third paragraph by “RCM land use and development plan or its metropolitan land use and development plan”.

142. Section 69.1 of the Act is amended

(1) by replacing “land use planning and development plan” in the first paragraph by “RCM land use and development plan or a metropolitan land use and development plan”;

(2) by replacing “date of adoption of the plan” in the third paragraph by “date of adoption of the RCM land use and development plan or the metropolitan land use and development plan”.

143. Section 69.4 of the Act is amended by replacing “land use planning and development plan” by “RCM land use and development plan or the metropolitan land use and development plan”.

144. Section 79.1 of the Act is amended

(1) by replacing “revised land use planning and development plan” in the second paragraph by “revised RCM land use and development plan or revised metropolitan land use and development plan”;

(2) by replacing “a land use planning and development plan” in the second paragraph by “an RCM land use and development plan or a metropolitan land use and development plan”.

145. Section 79.6 of the Act is amended by striking out “or the community” in the first paragraph.

146. Section 79.7 of the Act is amended

(1) by striking out “or the chairman of the community” in the first paragraph;

(2) by striking out “the chairman or” in the third paragraph.

147. Section 79.14 of the Act is amended by striking out “, the chairman of the community”.

148. Section 98 of the Act is amended by replacing “any provision of a land use planning and development plan” in the second paragraph by “any incompatible provision of a metropolitan land use and development plan, an RCM land use and development plan,”.

ACT RESPECTING THE LANDS IN THE DOMAIN OF THE STATE

149. Section 25 of the Act respecting the lands in the domain of the State (R.S.Q., chapter T-8.1) is amended by replacing the third paragraph by the following paragraphs:

“For the purposes of section 23 and the first paragraph, the following are considered to be regional county municipalities:

(1) Ville de Gatineau, Ville de Laval, Ville de Mirabel and Ville de Lévis;
and

(2) Ville de Montréal, Ville de Québec and Ville de Longueuil.

When a municipality listed in subparagraph 2 of the third paragraph is considered to be a regional county municipality, its territory is deemed to correspond to the urban agglomeration provided for in any of sections 4 to 6 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) and the council by which the municipality acts is its urban agglomeration council constituted under that Act.

For the purposes of section 23, the Communauté métropolitaine de Montréal and the Communauté métropolitaine de Québec are considered to be regional county municipalities from the coming into force of their first metropolitan land use and development plan. In that section, any reference to the land use planning and development plan is deemed to be a reference to the metropolitan land use and development plan.”

ACT RESPECTING OFF-HIGHWAY VEHICLES

150. Section 12 of the Act respecting off-highway vehicles (R.S.Q., chapter V-1.2), amended by section 4 of chapter 18 of the statutes of 2009, is again amended by replacing “land use planning” in paragraph 4 by “land use”.

ACT TO REFORM THE MUNICIPAL TERRITORIAL ORGANIZATION OF THE METROPOLITAN REGIONS OF MONTRÉAL, QUÉBEC AND THE OUTAOUAIS

151. Section 247 of the Act to reform the municipal territorial organization of the metropolitan regions of Montréal, Québec and the Outaouais (2000, chapter 56), amended by section 227 of chapter 25 of the statutes of 2001, section 112 of chapter 68 of the statutes of 2001, section 262 of chapter 37 of the statutes of 2002 and section 52 of chapter 68 of the statutes of 2002, is again amended by striking out the first and second paragraphs.

152. Section 248 of the Act, amended by section 228 of chapter 25 of the statutes of 2001, section 113 of chapter 68 of the statutes of 2001, section 263 of chapter 37 of the statutes of 2002, sections 44 and 52 of chapter 68 of the statutes of 2002 and section 236 of chapter 19 of the statutes of 2003, is again amended by striking out the first and second paragraphs.

153. Section 249 of the Act, amended by section 229 of chapter 25 of the statutes of 2001, section 114 of chapter 68 of the statutes of 2001, section 264 of chapter 37 of the statutes of 2002 and section 52 of chapter 68 of the statutes of 2002, is again amended by striking out the first and second paragraphs.

154. Section 250 of the Act, amended by section 230 of chapter 25 of the statutes of 2001, section 115 of chapter 68 of the statutes of 2001, section 265 of chapter 37 of the statutes of 2002, sections 45 and 52 of chapter 68 of the statutes of 2002 and section 123 of chapter 60 of the statutes of 2006, is again amended by striking out the first and second paragraphs.

SUSTAINABLE FOREST DEVELOPMENT ACT

155. Section 138 of the Sustainable Forest Development Act (2010, chapter 3) is amended by adding the following paragraph after the second paragraph:

“For the purposes of the first paragraph and sections 146 and 147, a metropolitan community all or part of whose territory is included in that of an agency is regarded as a municipality.”

156. Section 150 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of the second paragraph and sections 151 to 156,

(1) the following are regarded as regional county municipalities:

(a) Ville de Gatineau, Ville de Laval, Ville de Mirabel and Ville de Lévis;

(b) Ville de Montréal, Ville de Québec and Ville de Longueuil; and

(c) the Communauté métropolitaine de Montréal and the Communauté métropolitaine de Québec, from the coming into force of their first respective metropolitan land use and development plans;

(2) the territory of a municipality mentioned in subparagraph *b* of paragraph 1 is deemed to correspond to the urban agglomeration provided for in any of sections 4 to 6 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) and the council by which the municipality acts is its urban agglomeration council constituted under that Act;

(3) any reference to a land use planning and development plan or its objectives is deemed to apply to the metropolitan land use and development plan of a metropolitan community.”

OTHER AMENDING PROVISIONS

157. Section 24 of Order in Council 1043-2001 (2001, G.O. 2, 5111), concerning Municipalité des Îles-de-la-Madeleine, amended by section 50 of chapter 68 of the statutes of 2002, is again amended by striking out the first and second paragraphs.

158. Section 29 of Order in Council 371-2003 (2003, G.O. 2, 1339), concerning Ville de La Tuque, is amended

(1) by striking out the first and second paragraphs;

(2) by replacing “third” in the third line of the fifth paragraph by “first”.

TRANSITIONAL AND FINAL PROVISIONS

159. For the purposes of sections 160 to 170,

(1) except in the title of an Act, “Act” means the Act respecting land use planning and development (R.S.Q., chapter A-19.1);

(2) the words defined in section 1 of that Act, amended by section 1, have the meaning given to them by those definitions;

(3) the words “regional county municipality” mean any body responsible, under that Act, a charter, another law or an order, for maintaining an RCM plan in force.

160. For the purposes of sections 238 and 239 of the Act, amended by sections 98 and 111, any period prescribed by any of sections 162 to 168 is considered to be a period prescribed by a provision of the Act.

161. A metropolitan community’s strategic vision statement referred to in subparagraph 9 of the first paragraph of section 5 of the Act, struck out by section 5, and in force on 1 June 2010 is deemed to have been adopted under section 2.20 of the Act, enacted by section 3.

The acts performed by the metropolitan community to adopt that statement under any of sections 131 to 136 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) or sections 123 to 128 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02), as they existed before being repealed by sections 123 and 129, are deemed to have been performed under the corresponding provision of any of sections 2.4 to 2.16 of the Act, enacted by section 3.

162. In the case of a regional county municipality no part of whose territory is situated within the territory of a metropolitan community, the first strategic vision statement provided for in section 2.3 of the Act, enacted by section 3, must be adopted, at the latest during the first period of revision of the RCM plan beginning after 18 December 2002.

163. The provisions of the Act that relate to a revised metropolitan plan, in particular those concerning the revision process, interim control related to that process and the effects of the revision, also apply to the first metropolitan plan of each metropolitan community.

However, for the purposes of those provisions,

(1) the revision period provided for in section 55 of the Act is deemed to have begun on the day of the passage of the resolution provided for in section 129 of the Act respecting the Communauté métropolitaine de Montréal or section 121 of the Act respecting the Communauté métropolitaine de Québec, as the case may be;

(2) not later than 30 April 2011, the council of the metropolitan community must adopt a draft metropolitan plan that is deemed to constitute both the first and second drafts provided for in sections 56.3 and 56.6 of the Act; the second and third paragraphs of section 56.3 and sections 56.4, 56.7 to 56.12.2 and 56.12.5 to 56.12.7 of the Act apply to that draft metropolitan plan, with the necessary modifications;

(3) the by-law establishing the metropolitan plan must be adopted under section 56.13 of the Act not later than 31 December 2011.

A reference to provisions of the Act in this section is a reference to those provisions as amended or enacted by sections 18 and 20. A reference to the provisions of the Act respecting the Communauté métropolitaine de Montréal or the Act respecting the Communauté métropolitaine de Québec in this section is a reference to those provisions as they existed before being repealed by sections 123 and 129.

164. A metropolitan perimeter delimited under the third paragraph of section 2.24 of the Act, enacted by section 3, may not exclude, on the date of coming into force of the first metropolitan plan, any part of the territory of the metropolitan community which, on 30 April 2011, is situated within an urbanization perimeter determined in an RCM plan.

165. The first biennial report provided for in section 2.26 of the Act, enacted by section 3, must be adopted by a metropolitan community not later than three years after the coming into force of its first metropolitan plan.

166. A person who is an officer or an employee of a metropolitan community on 1 June 2010 and who became an officer or employee by reason of section 265.1 of the Act respecting the Communauté métropolitaine de Montréal or section 229 of the Act respecting the Communauté métropolitaine de Québec does not cease to hold the position and will not be given new work conditions solely because that provision is repealed by section 126 or 131.

An agreement on the sharing of the services of an officer or an employee in force on 1 June 2010 and entered into under section 265.2 of the Act respecting the Communauté métropolitaine de Montréal or section 230 of the Act respecting the Communauté métropolitaine de Québec will not cease to have effect solely because that provision is repealed by section 126 or 131.

167. Sections 53.11.7 to 53.11.14, the fourth sentence of the third paragraph of section 53.12 and sections 57.4 to 57.8 of the Act, enacted by sections 16 and 21, have effect in respect of an RCM plan applicable to part of the territory of the metropolitan community from the coming into force of the first metropolitan plan of that community.

168. Until the coming into force of the first metropolitan plan of a metropolitan community, the Minister, before giving an opinion under any of sections 51, 53.7, 56.4, 56.14 and 65 of the Act to a regional county municipality with respect to an RCM plan applicable to a part of the territory of the metropolitan community, must request that the latter give its opinion on the document submitted to the Minister.

The opinion of the metropolitan community must be received by the Minister, respectively, within 45 or 60 days after it is applied for, depending on whether the ministerial opinion is applied for under section 51, 53.7 or 65

of the Act, or under section 56.4 or 56.14 of the Act. Despite section 47 of the Act respecting the Communauté métropolitaine de Montréal or section 38 of the Act respecting the Communauté métropolitaine de Québec, as the case may be, the council of the metropolitan community may delegate to the executive committee the power to prepare the opinion requested by the Minister.

Aside from inconsistency with the government policy directions referred to in the sections mentioned in the first paragraph, an objection or disapproval expressed by the Minister under any of those sections may be based on a reason set out in the opinion of the metropolitan community. For the purposes of the provisions of the Act that concern the process of amendment or revision of the RCM plan or an interim control by-law related to that process and that refer to consistency or inconsistency with government policy directions, that reference also comprises the solution or lack of a solution offered to the problems raised in the ministerial opinion and based on the opinion of the metropolitan community.

The first three paragraphs do not apply when the Minister gives an opinion

(1) under section 53.7 of the Act on a replacement by-law referred to in the second paragraph of section 53.8 of the Act;

(2) under section 53.7 of the Act if the proposed amendment to the RCM plan arises from the application of any of sections 53.12 to 53.14 of the Act;

(3) under section 56.14 of the Act on a by-law enacting a revised replacement RCM plan adopted pursuant to a request by the Minister under the second paragraph of that section; or

(4) under section 65 of the Act on a replacement interim control by-law adopted pursuant to a request by the Minister under the second paragraph of that section.

A reference in this section to the provisions of the Act is a reference to the provisions as amended by sections 14, 16, 20 and 36.

169. The planning programs and by-laws provided for in the Act that were adopted by the municipalities to which Ville de Gatineau succeeded and that were in force on 31 December 2001 have constituted the planning program and the by-laws of Ville de Gatineau since 1 January 2002 and continue to constitute them until being replaced or repealed by the council of the city.

170. Sections 77 and 79 of the Act, repealed by section 47, continue to apply for the purpose of completing any process underway on 1 June 2010 under those repealed provisions.

171. Despite the repeal of section 190 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5) by section 120, Ville de Québec continues to be a member of the Agence des forêts privées de Québec 03, established under the Forest Act (R.S.Q., chapter F-4.1), until 31 August 2010.

The first paragraph does not prevent the city from applying for and obtaining admission as a member of the agency before that date, under the admission process prescribed under that Act. The city will then become a member in good standing rather than an *ex officio* member of the agency, which is the status temporarily maintained under the first paragraph.

172. This Act comes into force on 2 June 2010, except

(1) section 155, which comes into force on 1 April 2013 or on the earlier date set by the Government for the coming into force of section 138 of the Sustainable Forest Development Act (2010, chapter 3); and

(2) section 156, which comes into force on 1 April 2013 or on the earlier date set by the Government for the coming into force of section 150 of the Sustainable Forest Development Act.

2010, chapter 11

AN ACT TO AMEND THE ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL AND OTHER LEGISLATION ESTABLISHING PENSION PLANS IN THE PUBLIC SECTOR

Bill 101

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

Introduced 11 May 2010

Passed in principle 18 May 2010

Passed 27 May 2010

Assented to 2 June 2010

Coming into force: 2 June 2010 except:

(1) sections 11, 21 and 32, which come into force on 7 June 2010; and

(2) section 5, to the extent that it concerns section 22.1 of the Act respecting the Pension Plan of Management Personnel, sections 10 and 12, section 14, to the extent that it concerns paragraph 3.3 of Schedule II to that Act, section 24, to the extent that it concerns section 6.1 of the Act respecting the Government and Public Employees Retirement Plan, sections 25, 26, 31 and 33, and section 35, to the extent that it concerns paragraph 2.3 of Schedule I to that Act, which come into force on the date or dates to be set by the Government

– 2010-09-22: ss. 5 (to the extent that it concerns section 22.1 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)), 10, 12, 14 (to the extent that it concerns paragraph 3.3 of Schedule II to that Act), 24 (to the extent that it concerns section 6.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)), 25, 26, 31, 33, 35 (to the extent that it concerns paragraph 2.3 of Schedule I to that Act)
O. C. 792-2010
G.O., 2010, Part 2, p. 2765

Legislation amended:

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 Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

(Cont'd on next page)

Explanatory notes

This Act contains various amendments to the Acts establishing three different pension plans to clarify the definition of an employee's pensionable salary, particularly with respect to periods of absence during which an employee receives benefits under a mandatory long-term salary insurance plan. It also provides specifics concerning the payment of contributions by insurers and the resulting service credited to employees.

Under the Act, the employees of a research centre in the health and social services network may become members of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel if, jointly with the employer, they elect to do so.

Lastly, various technical, consequential and transitional amendments are introduced to simplify the administration of the public sector pension plans.



Chapter 11

AN ACT TO AMEND THE ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL AND OTHER LEGISLATION ESTABLISHING PENSION PLANS IN THE PUBLIC SECTOR

[Assented to 2 June 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 19 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by replacing “shall apply and thereafter, the insurer shall pay the contributions that would have been paid by the person in respect of the employment and the contributions shall be credited to the account of the person” by “and the first and third paragraphs of section 34.1 shall apply to that person”.

2. Section 19.2 of the Act is amended by adding the following sentence at the end: “The second and third paragraphs of section 34.1 apply to that attorney.”

3. Section 20 of the Act is amended by adding the following paragraph at the end:

“This section does not apply to employees of a research centre within the meaning of section 22.2.”

4. Section 21 of the Act is amended by adding the following paragraph at the end:

“This section does not apply to the employees of a research centre within the meaning of section 22.2.”

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

“22.1. The plan applies to employees, other than the employees referred to in the second paragraph, who hold employment in a research centre within the meaning of section 22.2 and whose remuneration is paid out of the centre’s budget, if both the employer and the employees so elect by means of polls held in accordance with sections 6.1 and 7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

Employees who, on 31 December 2009, contribute to the plan for employment held in the research centre or who, on that date, would have contributed to the plan for such employment had they not been absent

without pay, receiving salary insurance benefits or on maternity leave and those to whom the plan, if it became applicable, would not apply by reason of the regulation made under subparagraph 3 of the first paragraph of section 3 may not make an election for the purposes of the first paragraph.

The plan applies to the extent provided for in this chapter from the date determined in section 8 of the Act respecting the Government and Public Employees Retirement Plan.

“22.2. A research centre is a research centre, research institute, research structure or any other organization that makes the participation in research activities possible that is described in section 88, 89, 90 or 91 of the Act respecting health services and social services (chapter S-4.2) and is managed by the employer defined in the second paragraph.

The employer of the employees who hold non-unionizable employment designated in Schedule I in a research centre, with the corresponding classification, and whose remuneration is paid out of the centre’s budget is, for the purposes of this Act, one or more institutions described in section 88, 89, 90 or 91 of the Act respecting health services and social services or a non-profit legal person created by such an institution or such institutions for the purpose of managing a research centre and all the researchers deemed self-employed workers who work in the research centre, whether they are grouped together in a juridical form or not.”

6. Section 25 of the Act is replaced by the following section:

“25. The pensionable salary of an employee is the basic salary paid to the employee in the course of a calendar year.

The pensionable salary of an employee on maternity leave is the basic salary to which the employee would have been entitled if she had not taken maternity leave.

The pensionable salary of an employee on adoption leave is the basic salary the employee would have been entitled to receive had the employee not been on adoption leave for the period during which the employee receives benefits, or would receive benefits if the employee had applied for them, under the Québec parental insurance plan established by the Act respecting parental insurance (chapter A-29.011) or the employment insurance plan established by the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).

The pensionable salary of an employee during a period of absence covered by salary insurance is the basic salary the employee would have been entitled to receive if the employee had been at work.

Despite the fourth paragraph, the pensionable salary of an employee or a person who receives benefits under the mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors, the mandatory supplementary salary insurance plan applicable to criminal and penal prosecuting attorneys, the mandatory long-term disability insurance plan applicable to employees of the Caisse de dépôt et placement du Québec or the mandatory long-term salary insurance plan of the Commission des services juridiques is, from the 105th week, the pensionable salary established at the end of the 104th week of disability. The pensionable salary is then adjusted annually according to the conditions set out in the insurance contract.

Despite the fourth paragraph, the pensionable salary of an employee who receives benefits under the long-term salary insurance plan applicable to full-time permanent management and non-unionized staff of the Société des alcools du Québec or any of the supplementary insurance plans provided for in the agreements entered into with the Fédération des médecins omnipraticiens du Québec, the Fédération des médecins spécialistes du Québec, the Association des chirurgiens dentistes du Québec or the Association des optométristes du Québec is, from the 157th week, the pensionable salary established at the end of the 156th week of disability. The pensionable salary is then adjusted annually according to the conditions set out in the insurance contract.

Unless included by government regulation, bonuses, allowances, compensations and other additional remuneration are not included in the basic salary.”

- 7.** Section 28 of the Act is amended by replacing “third” by “last”.
- 8.** Section 34 of the Act is amended by striking out the third paragraph.
- 9.** The Act is amended by inserting the following section after section 34:

“34.1. The contributions of an employee covered by the mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors are paid into the plan by the insurer until the date set in the insurance contract.

The contributions of an employee covered by any other mandatory salary insurance plan in force on 31 December 2009 that provides, on that date, that the insurer pay the contributions into the plan are paid until the employee reaches the age of 65 or retires, whichever comes first.

The days and parts of a day of a period during which the insurer pays the contributions into the plan on behalf of the employee are credited to the employee in respect of the employment giving the employee entitlement to salary insurance benefits.”

10. The Act is amended by inserting the following sections after section 152:

“152.1. An employee who is a member of the plan and has held employment in a research centre is entitled, if the employee applies for it, to be credited, for pension purposes under this plan, with the service accumulated in that research centre after 3 September 1991 and before the date on which the employee began contributing to the plan for employment held in the research centre if, on the date of the application for redemption, the centre is a research centre within the meaning of section 22.2 and if the centre is a party to the plan.

To be credited with all or part of that service, the employee is required to pay to the Commission the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee’s application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee’s age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the second paragraph, the pensionable salary of an employee who, at the time of the receipt of his or her application for redemption, participates in the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to participate in the plan and applies simultaneously for a pension and for credit for a period between the dates specified in this section.

“152.2. The amount established under section 152.1 is payable in cash or by instalments spread over the period and payable at the intervals determined by the Commission. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VIII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by the Commission expires.

“152.3. Divisions I and III of Chapter VI of Title I of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) do not apply to employees of a research centre within the meaning of section 22.2. Moreover, they do not apply to employees who are members of the plan with respect to past service in a research centre within the meaning of section 22.2.”

11. Section 178 of the Act is amended by replacing the second paragraph by the following paragraph:

“All sums bear interest until the date of the transfer, according to the terms provided for in section 206.”

12. Section 196 of the Act is amended by replacing “and 146” by “, 146 and 152.1” in subparagraph 5.1 of the first paragraph.

13. Section 203 of the Act is amended by adding the following paragraph at the end:

“A transfer agreement referred to in the first paragraph may not be entered into with respect to all or part of the years of service counted under the pension plan applicable in a research centre within the meaning of section 22.2 of which the employee was a member.”

14. Schedule II to the Act is amended by inserting the following paragraphs after paragraph 3:

“(3.1) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 22.2 WHO, ON 31 DECEMBER 2009, CONTRIBUTE TO THE PLAN FOR EMPLOYMENT HELD IN THE RESEARCH CENTRE OR WHO, ON THAT DATE, WOULD HAVE CONTRIBUTED TO THE PLAN FOR SUCH EMPLOYMENT HAD THEY NOT BEEN ABSENT WITHOUT PAY, RECEIVING SALARY INSURANCE BENEFITS OR ON MATERNITY LEAVE, AND THE EMPLOYEES WHO, BEFORE 31 DECEMBER 2009 BUT AFTER 3 SEPTEMBER 1991, CONTRIBUTED TO THE PLAN FOR EMPLOYMENT HELD IN THE RESEARCH CENTRE

“(3.2) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 22.2 WHO ARE APPOINTED OR ENGAGED AFTER 31 DECEMBER 2009 IN A RESEARCH CENTRE WHERE, ON THAT DATE, ALL EMPLOYEES CONTRIBUTE TO THIS PLAN OR TO THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

“(3.3) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 22.2 WHERE POLLS FAVOURABLE TO THE MEMBERSHIP OF EMPLOYEES WERE HELD UNDER SECTION 22.1, AND THE EMPLOYEES APPOINTED OR ENGAGED AFTER THE LAST OF THESE POLLS WERE HELD”.

15. Schedule IV to the Act is amended by adding the following at the end:

“the employers of the employees of the research centres within the meaning of section 22.2”.

16. Section 9 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is replaced by the following section:

“**9.** The pensionable salary of an employee is the basic salary paid to the employee in the course of a calendar year.

The pensionable salary of an employee on maternity leave is the basic salary to which she would have been entitled if she had not taken maternity leave.

The pensionable salary of an employee on adoption leave is the basic salary the employee would have been entitled to receive if the employee had not been on adoption leave for the period during which the employee receives benefits, or would receive benefits if the employee had applied for them, under the Québec parental insurance plan established by the Act respecting parental insurance (chapter A-29.011) or the employment insurance plan established by the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).

The pensionable salary of an employee during a period of absence covered by salary insurance is the basic salary the employee would have been entitled to receive if the employee had been at work.

Despite the fourth paragraph, the pensionable salary of an employee or person who receives benefits under the mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors or a mandatory supplementary salary insurance plan referred to in section 20 is, from the 105th week, the pensionable salary established at the end of the 104th week of disability. The pensionable salary is then adjusted annually according to the conditions set out in the insurance contract.

Unless included by government regulation, bonuses, allowances, compensations and other additional remuneration are not included in the basic salary.”

17. Section 13 of the Act is amended by replacing “third” by “last”.

18. Section 18 of the Act is amended by striking out the third paragraph.

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

“**18.1.** The contributions of an employee covered by the mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors are paid into the plan by the insurer until the date set in the insurance contract.

The contributions of an employee covered by a mandatory supplementary salary insurance plan referred to in section 20, that is in force on 31 December 2009 and that provides on that date that the insurer pay the contributions into the plan, are paid until the employee reaches the age of 65 or retires, whichever comes first.

The days and parts of a day of a period during which the insurer pays the contributions into the plan on behalf of the employee are credited to the employee in respect of the employment giving the employee entitlement to salary insurance benefits.”

20. Section 20 of the Act is amended by adding the following sentence at the end of the second paragraph: “The second and third paragraphs of section 18.1 apply to the person described in the first paragraph of this section.”

21. Section 135 of the Act is amended by replacing “from the midpoint of the year in which they were paid” in the second paragraph by “, computed according to the conditions set out in the second and third paragraphs of section 72,”.

22. Section 2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by adding “, except an employee of a research centre within the meaning of section 6.2” at the end of paragraph 1.

23. Section 6 of the Act is amended by adding the following paragraph at the end:

“This section does not apply to employees of a research centre within the meaning of section 6.2.”

24. The Act is amended by inserting the following sections after section 6:

6.1. The plan applies to employees, other than the employees referred to in the second paragraph, who hold employment in a research centre within the meaning of section 6.2 and whose remuneration is paid out of the centre’s budget, if both the employer and the employees so elect by means of a poll.

Employees who, on 31 December 2009, contribute to the plan for employment held in a research centre or who, on that date, would have contributed to the plan for such employment had they not been absent without pay, receiving salary insurance benefits or on maternity leave, those who, on the date of the poll of the employees, are included in one of the four bargaining units constituted under the Act respecting bargaining units in the social affairs sector (chapter U-0.1) and those to whom the plan, if it became applicable, would not apply by reason of the regulation made under paragraph 3 of section 4 may not make an election for the purposes of the first paragraph.

The employees may hold a poll only after a favourable vote by the employer. The other rules governing the holding of a poll by the employees and by the employer are prescribed by regulation.

“6.2. A research centre is a research centre, research institute, research structure or any other organization that makes the participation in research activities possible that is described in section 88, 89, 90 or 91 of the Act respecting health services and social services (chapter S-4.2) and is managed by the employer defined in the second paragraph.

The employer of the employees who hold pensionable employment under this plan in a research centre and whose remuneration is paid out of the centre’s budget is, for the purposes of this Act, one or more institutions described in section 88, 89, 90 or 91 of the Act respecting health services and social services or a non-profit legal person created by such an institution or such institutions for the purpose of managing a research centre and all the researchers deemed self-employed workers who work in the research centre, whether they are grouped together in a juridical form or not.”

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

“7. In no case may the employees referred to in section 6 or 6.1 who, following their respective polls, have maintained their membership in the supplemental pension plan or chosen not to become members of this plan or the Pension Plan of Management Personnel hold another poll under those sections to elect to become members of this plan or the Pension Plan of Management Personnel before 12 months after the date of their last poll.

Any new poll held by the employees referred to in section 6.1 may be held only after a favourable vote by the employer. The favourable vote must be obtained not more than three months before the date on which the employees hold a new poll.”

26. Section 8 of the Act is amended by inserting “or 6.1” after “6”.

27. Section 14 of the Act is replaced by the following section:

“14. The pensionable salary of an employee is the basic salary paid to the employee in the course of a calendar year.

The pensionable salary of an employee on maternity leave is the basic salary to which the employee would have been entitled if she had not taken maternity leave.

The pensionable salary of an employee on adoption leave is the basic salary the employee would have been entitled to receive if the employee had not been on adoption leave for the period during which the employee receives benefits, or would receive benefits if the employee had applied for them, under the Québec parental insurance plan established by the Act respecting

parental insurance (chapter A-29.011) or the employment insurance plan established by the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).

The pensionable salary of an employee during a period of absence covered by salary insurance is the basic salary the employee would have been entitled to receive if the employee had been at work.

Despite the fourth paragraph, the pensionable salary of an employee or person who receives benefits under the mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors, the mandatory supplementary salary insurance plan applicable to criminal and penal prosecuting attorneys, the mandatory long-term disability insurance plan applicable to employees of the Caisse de dépôt et placement du Québec or the mandatory long-term salary insurance plan of the Commission des services juridiques is, from the 105th week, the pensionable salary established at the end of the 104th week of disability. The pensionable salary is then adjusted annually according to the conditions set out in the insurance contract.

Despite the fourth paragraph, the pensionable salary of an employee who receives benefits under the long-term salary insurance plan applicable to full-time permanent management and non-unionized staff of the Société des alcools du Québec or any of the supplementary insurance plans provided for in the agreements entered into with the Fédération des médecins omnipraticiens du Québec, the Fédération des médecins spécialistes du Québec, the Association des chirurgiens dentistes du Québec or the Association des optométristes du Québec is, from the 157th week, the pensionable salary established at the end of the 156th week of disability. The pensionable salary is then adjusted annually according to the conditions set out in the insurance contract.

Unless included by government regulation, bonuses, allowances, compensations and other additional remuneration are not included in the basic salary.”

28. Section 17 of the Act is amended by replacing “third” by “last”.

29. Section 21 of the Act is amended by striking out the third paragraph.

30. The Act is amended by inserting the following section after section 21:

“21.0.1. The contributions of an employee covered by the mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors are paid into the plan by the insurer until the date set in the insurance contract.

The contributions of an employee covered by any other mandatory salary insurance plan in force on 31 December 2009 that provides, on that date, that the insurer pay the contributions into the plan are paid until the employee reaches the age of 65 or retires, whichever comes first.

The days and parts of a day of a period during which the insurer pays the contributions into the plan on behalf of the employee are credited to the employee in respect of the employment giving the employee entitlement to salary insurance benefits.”

31. The Act is amended by inserting the following sections after section 115.10:

“115.10.1. An employee who is a member of the plan and has held employment in a research centre is entitled, if the employee applies for it, to be credited, for pension purposes under this plan, with the service accumulated in that research centre after 3 September 1991 and before the date on which the employee began contributing to the plan for employment held in the research centre if, on the date of the application for redemption, the centre is a research centre within the meaning of section 6.2 and if the centre is a party to the plan.

To be credited with all or part of that service, the employee is required to pay to the Commission the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee’s application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee’s age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the second paragraph, the pensionable salary of an employee who, at the time of the receipt of his or her application for redemption, participates in the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to participate in the plan and applies simultaneously for a pension and for credit for a period between the dates specified in this section.

“115.10.2. The amount established under section 115.10.1 is payable in cash or by instalments spread over the period and payable at the intervals determined by the Commission. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by the Commission expires.

115.10.3. Divisions I and III of this chapter do not apply to employees of a research centre within the meaning of section 6.2. Moreover, they do not apply to employees who are members of the plan with respect to past service in a research centre within the meaning of section 6.2.”

32. Section 128.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“All sums bear interest until the date of the transfer, according to the terms provided for in section 219.”

33. Section 134 of the Act is amended

(1) by replacing “section 6” in subparagraph 3 of the first paragraph by “section 6 or 6.1”;

(2) by replacing “and 115.1” in subparagraph 4.2 of the first paragraph by “, 115.1 and 115.10.1”.

34. Section 158 of the Act is amended by adding the following paragraph at the end:

“A transfer agreement referred to in the first paragraph may not be entered into with respect to all or part of the years of service counted under the pension plan applicable in a research centre within the meaning of section 6.2, of which the employee was a member.”

35. Schedule I to the Act is amended by inserting the following paragraphs after paragraph 2:

“(2.1) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 6.2 WHO, ON 31 DECEMBER 2009, CONTRIBUTE TO THE PLAN FOR EMPLOYMENT HELD IN THE RESEARCH CENTRE OR WHO, ON THAT DATE, WOULD HAVE CONTRIBUTED TO THE PLAN FOR SUCH EMPLOYMENT HAD THEY NOT BEEN ABSENT WITHOUT PAY, RECEIVING SALARY INSURANCE BENEFITS OR ON MATERNITY LEAVE, AND THE EMPLOYEES WHO, BEFORE 31 DECEMBER 2009 BUT AFTER 3 SEPTEMBER 1991, CONTRIBUTED TO THE PLAN FOR EMPLOYMENT HELD IN THE RESEARCH CENTRE

“(2.2) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 6.2 WHO BECOME INCLUDED IN ONE OF THE FOUR BARGAINING UNITS CONSTITUTED UNDER THE ACT RESPECTING BARGAINING UNITS IN THE SOCIAL AFFAIRS SECTOR (CHAPTER U-0.1) OR ARE APPOINTED OR ENGAGED AFTER 31 DECEMBER 2009 IN A RESEARCH CENTRE WHERE, ON THAT DATE, ALL EMPLOYEES CONTRIBUTE TO THIS PLAN OR TO THE PENSION PLAN OF MANAGEMENT PERSONNEL

“(2.3) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 6.2 WHERE POLLS FAVOURABLE TO THE MEMBERSHIP OF EMPLOYEES WERE HELD UNDER SECTION 6.1 AND THE EMPLOYEES APPOINTED OR ENGAGED AFTER THE LAST OF THESE POLLS WERE HELD”.

36. Schedule II.2 to the Act is amended by adding the following at the end:

“the employers of the employees of the research centres within the meaning of section 6.2”.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

37. For the purposes of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1), the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11), the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12), the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) and the Pension plan for federal employees transferred to employment with the gouvernement du Québec (Order in Council 430-93, 1993, G.O. 2, 2389), the pensionable salary of an employee or person who is a member of one of those plans is, for any period of absence during which the employee or person received salary insurance benefits under a mandatory long-term disability insurance plan between 31 December 1973 and 1 June 2010, the salary declared annually by the insurer.

The first paragraph does not infringe on the rights of an employee or person who, before 11 May 2010, submitted an application for reexamination relating to a decision of the Commission administrative des régimes de retraite et d'assurances affecting the determination of the eligible salary for a period during which the employee or person received salary insurance benefits under a mandatory long-term salary insurance plan.

38. The first amendments to the Pension plan for federal employees transferred to employment with the gouvernement du Québec (Order in Council 430-93, 1993, G.O. 2, 2389) that are made after this Act has been assented to and that are similar to the amendments under sections 27 to 30 of this Act may have effect from a date not prior to 2 June 2010.

39. Sections 17, 18 and 20 of the Act to amend the Act respecting the Government and Public Employees Retirement Plan and other legislation concerning pension plans in the public sector (2008, chapter 25) have effect from 1 April 2010.

40. Section 5, to the extent that it concerns section 22.2 of the Act respecting the Pension Plan of Management Personnel, section 14, to the extent that it concerns paragraph 3.1 of Schedule II to that Act, section 24, to the extent that it concerns section 6.2 of the Act respecting the Government and Public Employees Retirement Plan and section 35, to the extent that it concerns paragraph 2.1 of Schedule I to that Act, have effect from 4 September 1991.

41. Section 14, to the extent that it concerns paragraph 3.2 of Schedule II to the Act respecting the Pension Plan of Management Personnel and section 35, to the extent that it concerns paragraph 2.2 of Schedule I to the Act respecting the Government and Public Employees Retirement Plan, have effect from 1 January 2010.

42. This Act comes into force on 2 June 2010 except:

(1) sections 11, 21 and 32, which come into force on 7 June 2010; and

(2) section 5, to the extent that it concerns section 22.1 of the Act respecting the Pension Plan of Management Personnel, sections 10 and 12, section 14, to the extent that it concerns paragraph 3.3 of Schedule II to that Act, section 24, to the extent that it concerns section 6.1 of the Act respecting the Government and Public Employees Retirement Plan, sections 25, 26, 31 and 33, and section 35, to the extent that it concerns paragraph 2.3 of Schedule I to that Act, which come into force on the date or dates to be set by the Government.

2010, chapter 12

AN ACT TO PROVIDE A FRAMEWORK FOR MANDATORY STATE FINANCING OF CERTAIN LEGAL SERVICES

Bill 83

Introduced by Madam Kathleen Weil, Minister of Justice

Introduced 10 February 2010

Passed in principle 11 March 2010

Passed 2 June 2010

Assented to 4 June 2010

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

- 2010-08-18: s. 36
 O.C. 699-2010
 G.O., 2010, Part 2, p. 2479A

 - 2010-09-07: ss. 1-35, 37
 O.C. 699-2010
 G.O., 2010, Part 2, p. 2479A
-

Legislation amended:

Legal Aid Act (R.S.Q., chapter A-14)

Regulation amended:

Regulation respecting legal aid (Order in Council 1073-96 dated 28 August 1996)

Explanatory notes

This Act amends the Legal Aid Act in order to create a framework for the legal services provided accused persons involved in certain long and complex trials and those provided when certain court orders concerning the designation of counsel are made under the Criminal Code.

To that end, the management of the provision of the legal services provided in such cases is entrusted to the Commission des services juridiques and to regional legal aid centres, the pool of advocates available to render the services is increased, a new tariff of fees applicable to those services is established, and rules are drawn up for determining the contribution and guarantees that may be required of certain accused persons and for recovering, in certain cases, the cost of the services rendered.



Chapter 12

AN ACT TO PROVIDE A FRAMEWORK FOR MANDATORY STATE FINANCING OF CERTAIN LEGAL SERVICES

[Assented to 4 June 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The title of the Legal Aid Act (R.S.Q., chapter A-14) is replaced by the following title:

“ACT RESPECTING LEGAL AID AND THE PROVISION OF CERTAIN
OTHER LEGAL SERVICES”.

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

“CHAPTER I

“SCOPE AND DEFINITIONS

“0.1. This Act establishes a legal aid system in Chapter II and provides for certain other legal services in Chapter III.

For those purposes, the Act provides in Chapter II for the establishment and operation of bodies that are to render legal services under this Act, and in Chapter IV for the implementation of Chapters II and III.”

3. The Act is amended by striking out the following before section 1:

“DIVISION I

“INTERPRETATION”.

4. Section 1 of the Act is amended by striking out paragraphs *a*, *b* and *i*.

5. The Act is amended by inserting the following after section 1:

“CHAPTER II

“LEGAL AID SYSTEM

“DIVISION I

“DEFINITIONS

“1.0.1. For the purposes of this chapter, unless the context indicates otherwise, the following words mean:

(1) “recipient”: a person who receives legal aid;

(2) “person”: a natural person or group of natural persons or a non-profit legal person whose members are natural persons financially eligible for legal aid.”

6. Section 3 of the Act is amended by replacing “Act” by “chapter”.

7. Section 3.1 of the Act is amended by replacing “established by this Act” by “established by this chapter”.

8. Section 3.2 of the Act is amended by replacing “For the purposes of this Act, the” by “The”.

9. Section 4.5 of the Act is amended

(1) by replacing “Young Offenders Act (Revised Statutes of Canada, 1985, chapter Y-1)” in paragraph 2 by “Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1)”;

(2) by replacing “Extradition Act (Revised Statutes of Canada, 1985, chapter E-23) or the Fugitive Offenders Act (Revised Statutes of Canada, 1985, chapter F-32)” in paragraph 5 by “Extradition Act (Statutes of Canada, 1999, chapter 18)”.

10. Section 4.10 of the Act is amended by replacing “Young Offenders Act (Revised Statutes of Canada, 1985, chapter Y-1)” in subparagraph *b* of paragraph 1 by “Youth Criminal Justice Act (Statutes of Canada, 2002, chapter 1)”.

11. Section 5 of the Act is amended

(1) by adding “, and expenses of the advocate or notary” at the end of subparagraph *a* of the first paragraph;

(2) by inserting “and expenses” after “fees” in subparagraph *c* of the first paragraph.

12. Section 6 of the Act is replaced by the following section:

“6. Subject to the regulations, the fees and expenses of an advocate or notary not in the employ of a centre or of the Commission, whose services have been retained by the centre or the Commission on behalf of a recipient, and the fees and expenses of a stenographer or bailiff acting on behalf of a recipient shall be paid by the centre or the Commission, whichever granted legal aid to the recipient, in accordance with the tariffs established by the regulations.”

13. Section 22 of the Act is amended

(1) by replacing “Act” in paragraph *a* by “chapter”;

(2) by replacing “Act” in paragraph *d.1* by “chapter”.

14. Section 22.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“22.1. The Commission shall publish, in particular so as to facilitate a coherent application of this chapter and the regulations, a periodic bulletin containing general or special information concerning the application of this chapter and the regulations. The bulletin may also report the decisions made under this chapter.”

15. The Act is amended by inserting the following sections after section 23:

“23.1. Section 24 of the Public Service Act (chapter F-3.1.1) applies, with the necessary modifications, with regard to an advocate or a notary in the full-time employ of the Commission.

“23.2. No deed, document or writing binds the Commission or can be attributed to it unless signed by the chairman, the secretary or an employee of the Commission, and then only to the extent determined by regulation of the board of directors.

However, the signature of an advocate or a notary in the employ of the Commission binds the Commission in all cases where it relates to the performance of the professional duties of the advocate or notary on behalf of a recipient.”

16. Section 32 of the Act is amended by replacing both occurrences of “Act” by “chapter”.

17. Section 32.2 of the Act is repealed.

18. The Act is amended by replacing the heading of subdivision 6 of Division V by the following heading:

“DIVISION V.1

“PROFESSIONAL SERVICES”.

19. Section 50 of the Act is amended

- (1) by replacing “Act” in the first paragraph by “chapter”;
- (2) by replacing “subdivision” in the second paragraph by “division”.

20. Section 59 of the Act is replaced by the following section:

“59. An advocate in the full-time employ of a centre or the Commission shall exercise the functions of office exclusively for the centre or, if applicable, for the Commission, except in exceptional cases with the approval of the centre or the Commission and in accordance with the regulations.”

21. Section 60 of the Act is amended by inserting “or the Commission” after “legal aid centre” in the first paragraph.

22. Section 61 of the Act is amended

- (1) by inserting “or the Commission” after “of a centre” in the first paragraph;
- (2) by replacing “to such centre” in the first paragraph by “to the centre or, if applicable, to the Commission”;
- (3) by replacing “centre which employs him” in the second paragraph by “centre that employs him or the Commission”.

23. The Act is amended by inserting the following section after section 61:

“61.1. In a penal or criminal case that is expected to be long and complex owing, among other things, to the anticipated length of the trial, the number of accused, the number and nature of the accusations, the nature of the evidence, the time required to hear the preliminary motions, whether announced or anticipated, as mentioned in the minutes of the pre-hearing conference or the court record, or owing to the length of the investigation leading to the laying of charges, only the Commission shall decide whether a recipient may benefit from the professional services of an advocate in accordance with sections 83.3 to 83.7 and 83.9 to 83.12, and, if so, what the fee structure applicable to the advocate’s services is to be.

Sections 56 and 57 do not apply for the purposes of this section.”

24. Section 67 of the Act is amended by inserting “or the Commission” after “legal aid centre” in subparagraphs 1 and 2 of the second paragraph.

25. Section 74 of the Act is amended by inserting “or the Commission” after “legal aid centre” in subparagraphs 1 and 2 of the third paragraph.

26. The heading of Division VII of the Act is amended by striking out “AND TARIFFS OF FEES”.

27. Section 80 of the Act is amended

(1) by replacing “Act and” in the introductory clause by “chapter, unless the context requires a different meaning,”;

(2) by replacing “Act” in subparagraphs *b.1* and *e* of the first paragraph by “chapter”;

(3) by inserting “, for the purposes of this Act,” after “determine” in subparagraphs *g* and *m* of the first paragraph, after “establish” in subparagraph *i* of the first paragraph, after “prescribe” in subparagraph *k* of the first paragraph, and after “fix” in subparagraph *j* of the first paragraph;

(4) by replacing subparagraph *p* of the first paragraph by the following subparagraph:

“(p) determine the cases where, despite this chapter, the fees and expenses of advocates and notaries not in the employ of a centre or the Commission, whose professional services are retained on behalf of a recipient, are paid by the centre or the Commission;”;

(5) by adding the following subparagraphs after subparagraph *t* of the first paragraph:

“(u) determine how an advocate or notary must report to the Commission under this Act concerning the fees and expenses relating to the legal services rendered, when the report must be made, and the exceptional cases in which no such report is required;

“(v) determine the rules applicable to the payment of fees and expenses by the Commission, including the date on which prescription of a claim relating to a statement of fees and expenses payable by a centre or the Commission under this Act begins to run.”;

(6) by replacing “were rendered by an advocate or notary in the employ of a legal aid centre or by an advocate or notary not in the employ of a legal aid centre” in the second paragraph by “were rendered by an advocate or notary in the employ of a legal aid centre or the Commission or by an advocate or notary not in the employ of a legal aid centre or the Commission”;

(7) by replacing “, *q*, *r*, *s* and *t*” in the third paragraph by “and *q* to *v*”;

(8) by inserting “under this chapter” after “regulations” in the fourth paragraph.

28. Sections 80.1, 80.2 and 81 of the Act are repealed.

29. Division VIII of the Act, comprising sections 82 and 82.1, is repealed.

30. The Act is amended by inserting the following after section 83:

“CHAPTER III

“PROVISION OF CERTAIN LEGAL SERVICES OTHER THAN LEGAL AID

“83.1. In addition to the functions and duties assigned to it by Chapter II, the Commission des services juridiques must see that legal services are provided to the accused in a penal or criminal trial whose right to the services of a State-remunerated advocate, arising from their constitutional right to a fair trial, has been recognized by a court order.

The Commission must also see that such services are provided if a court order concerning the designation of counsel has been made under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46), in particular under section 486.3 or 672.24, subsections 8 to 8.2 of section 672.5, section 684 or section 694.1 of that Code.

“83.2. The principles set out in section 3.2 apply with the necessary modifications to the management and provision of legal services under this chapter, regardless of the financial eligibility of the persons concerned.

Sections 60 and 61 apply in respect of a service rendered by an advocate under this chapter, with the necessary modifications.

“83.3. The Commission, in collaboration with the regional centres, shall take the necessary measures to ensure the coherent application of this chapter.

“83.4. A director general must notify the Commission without delay on being informed of facts referred to in section 61.1 or 83.1. In the case described in section 61.1, the director general’s notice may include a recommendation, which is not binding on the Commission.

The Commission shall inform the director general of any similar fact it is aware of.

“83.5. The director general of the regional centre serving the place where a proceeding or trial is being or is to be held shall exercise the functions assigned to the director general under Chapter II.

“83.6. The director general must entrust the provision of legal services to an advocate not in the employ of a regional centre if a person to whom section 61.1 or 83.1 applies chooses that particular advocate and the advocate agrees to provide professional services to that person for the fee determined by the Commission under the first paragraph of section 83.12.

Failing that, the director general must make available the professional services of an advocate in the employ of the regional centre.

This section does not apply if a court order has been made under section 486.3 of the Criminal Code.

“83.7. Subject to section 83.8, if a person to whom section 61.1 or 83.1 applies has not chosen any particular advocate under section 52 or 83.6 or the advocate does not agree to provide professional services in accordance with the regulations and the director general is not able to make available the professional services of an advocate in the employ of the regional centre, the director general shall call upon the Commission, which must procure for the person the professional services of

(1) an advocate not in the employ of a regional centre or the Commission, who agrees to provide professional services for the fee determined by the Commission under the first paragraph of section 83.12;

(2) an advocate in the employ of the Commission; or

(3) an advocate in the employ of a regional centre, with whom the regional centre has entered into a loan of services agreement in accordance with section 83.11.

As far as possible, a recipient may select the advocate of the recipient’s choice.

Despite the first paragraph, the Commission may, by way of exception, enter into a professional services contract with an advocate not in the employ of a regional centre or the Commission, if the advocate’s expertise is required for the Commission to satisfy its duties under the first paragraph of section 83.1 or if such a contract will ensure efficient management of services and resources.

“83.8. For the purposes of an order made under section 486.3 of the Criminal Code, the selection of counsel must alternate, insofar as possible, between an advocate referred to in subparagraph 1 of the first paragraph of section 83.7 and an advocate referred to in the second paragraph of section 83.6 or in subparagraph 2 or 3 of the first paragraph of section 83.7.

“83.9. Subject to the regulations, an advocate who provides professional services under this chapter must personally carry out all the essential aspects of those services.

“83.10. The Commission shall draw up and keep up to date, for all of Québec, a list of the advocates described in subparagraph 1 of the first paragraph of section 83.7 and send a copy of it to each regional centre.

The Commission shall make the list available to the public.

“83.11. The director general of the regional centre serving the place where a proceeding or trial is being or is to be held may enter into an agreement with the director general of another regional centre providing for the loan of the services of a member of the personnel of their respective centres.

The Commission is party to the agreement.

The agreement may also provide for the loan of the services of a member of the personnel of the Commission, or the assignment to a regional centre of an advocate bound to the Commission by a professional services contract.

“83.12. In the cases described in the first paragraph of section 83.6 and subparagraph 1 of the first paragraph of section 83.7, the Commission shall determine, under the tariff applicable under section 83.21, the fee payable to the advocate of a person to whom section 61.1 or the first paragraph of section 83.1 applies.

The Commission shall establish, by regulation, the main criteria on which a decision under the first paragraph is to be based, having regard to the circumstances of the matter. The regulation is subject to the approval of the Government, which may approve it with or without amendment.

The Commission must notify the director general of its decision without delay.

The Commission’s decision is not subject to review by the committee formed under paragraph *k* of section 22.

“83.13. An accused person described in the first paragraph of section 83.1 is required to pay the amount of the contribution that the person has undertaken to pay. The person is also required to provide any guarantee the person has undertaken to provide.

Guarantees are established in favour of the Commission.

“83.14. An accused person described in the first paragraph of section 83.1 must pay the contribution to the person’s advocate if the advocate is not in the employ of a regional centre or the Commission.

The entire contribution that an accused person described in the first paragraph of section 83.1 has undertaken to pay must be used by an advocate referred to in the first paragraph of section 83.6 or in subparagraph 1 of the first paragraph of section 83.7, in keeping with the fee determined by the Commission under the first paragraph of section 83.12, before the advocate may claim other fees from the Commission.

“83.15. An accused person described in the first paragraph of section 83.1 must pay the contribution to the Commission if the person’s advocate is in the employ of a centre or the Commission.

“83.16. An accused person described in the first paragraph of section 83.1 who, owing to a false declaration, should not have benefited from certain legal services under this chapter, is required to repay the cost of those legal services to the Commission.

For the purposes of the first paragraph, when the services rendered are rendered by an advocate referred to in subparagraph 2 or 3 of the first paragraph or in the third paragraph of section 83.7, they are deemed to have been paid under the first paragraph of section 83.12, in keeping with the fee determined by the Commission.

“83.17. The Government may, by regulation, determine what the cost of the legal services referred to in section 83.16 includes.

“83.18. The Commission may, by regulation,

(1) determine the cases in which the fees and expenses of advocates not in the employ of a centre or the Commission, whose services are retained following an order under section 83.1, are paid by a centre or by the Commission;

(2) determine the form and content of the document confirming entitlement to legal services under this chapter;

(3) determine the place where a person wishing to obtain legal services must send an application and prescribe rules in that regard; and

(4) determine the manner in which the list provided for in section 83.10 is drawn up and kept up to date, as well as the information it must contain.

The regulations of the Commission are subject to the approval of the Government, which may approve them with or without amendment.

“CHAPTER IV**“COMMON PROVISIONS****“DIVISION I****“GENERAL PROVISIONS**

“83.19. Subject to a collective agreement, the Commission des services juridiques shall determine, by by-law, the standards and scales of remuneration of its personnel and the personnel of the regional centres in accordance with the conditions defined by the Government.

“83.20. For the purposes of the Pay Equity Act (chapter E-12.001), the Commission and the regional centres are deemed to be a single enterprise and the Commission is considered to be the employer of the employees of the regional centres.

Despite section 11 of the Pay Equity Act, there may be only one pay equity plan for all the employees of the Commission and the regional centres.

“83.21. With the approval of the Conseil du trésor, the Minister may enter into an agreement with the bodies authorized to represent notaries, advocates, bailiffs or stenographers concerning the tariffs of fees applicable for the purposes of this Act as well as a procedure for the settlement of disputes and the matters to which the procedure may apply. The agreement has force of law, takes effect on the date of its publication in the *Gazette officielle du Québec*, and ceases to have effect on the date specified in the agreement.

Failing an agreement under the first paragraph, the Minister, with the approval of the Conseil du trésor, may make a regulation concerning the matters that may be covered by an agreement and specifying the date on which the regulation ceases to have effect.

A tariff of fees set under this section may include, to the extent it prescribes, a flat fee for all the legal services provided under a single mandate. It may determine the maximum amount of fees that may be paid under this Act to the same professional in the course of a period specified by the tariff and beyond which fees paid to the professional are to be reduced, in respect of each mandate, in the proportion specified by the tariff. The provisions of the tariff of fees pertaining to the maximum amount of fees that may be paid to the same professional may vary according to the class of professionals to which they apply. The tariff may also specify who may determine the fee payable for a service not included in the tariff or, in certain cases, excess fees payable, and set the conditions under which that determination may be made.

The tariff of fees may determine travel compensation and other eligible expenses or specify who may determine them, or refer to the applicable regulation or directive.

An agreement or regulation remains in force after the date on which it ceases to have effect until it is replaced by a new agreement or regulation.

A new agreement or regulation may be retroactive to a date not prior to the date on which the replaced instrument was to cease to have effect. If an amendment is made while an instrument is in effect, it may be retroactive to a date not prior to the instrument's initial effective date.

“83.22. The Commission may make an agreement with an association of experts as to the fees and expenses to which experts are entitled when acting under this Act. The agreement applies throughout Québec.

If no such agreement has been made with an association, a regional centre or a group of regional centres may make an agreement with an association of experts or with individuals who agree to act as expert witnesses. The agreement applies throughout Québec or in the regions specified in the agreement.

If an agreement has been made, a centre may not, except where no expert to which the agreement applies is able to act, pay fees or expenses for expert testimony in excess of those stipulated in the agreement.

In the absence of an agreement or if no expert to whom the agreement applies is able to act, the director general shall set the amount of the fees and expenses payable to experts.

“DIVISION II

“PENAL PROVISIONS

“83.23. A person is guilty of an offence and is liable to a fine of not less than \$800 and not more than \$10,000 in the case of a natural person and of not less than \$2,500 and not more than \$62,000 in the case of a legal person who knowingly makes a false or misleading statement or knowingly transmits a document containing false or misleading information so as to

- (1) become or remain eligible for legal aid under Chapter II;
- (2) make a family member eligible or remain eligible for that legal aid; or
- (3) help another person to obtain legal aid to which that person is not entitled.

“83.24. An advocate or notary who receives a sum of money or any other advantage not provided for by this Act, in contravention of section 60 or the second paragraph of section 61, is guilty of an offence and is liable to a fine of not less than \$2,000 and not more than \$32,000.

83.25. An advocate or notary described in the first paragraph of section 61 who fails to remit to the centre or the Commission that employs the advocate or notary the fees and expenses collected pursuant to a judgment or transaction is guilty of an offence and is liable to a fine of not less than \$2,000 and not more than \$32,000.

83.26. A person who refuses or neglects to supply any information or document requested under section 64 is guilty of an offence and is liable to a fine of not less than \$500 and not more than \$5,000 in the case of a natural person, and of not less than \$1,500 and not more than \$30,000 in the case of a legal person.”

31. This Act is amended by replacing the headings of Division IX by the following headings:

“DIVISION III

“MISCELLANEOUS PROVISIONS”.

CONSEQUENTIAL, TRANSITIONAL AND FINAL PROVISIONS

32. The Regulation respecting legal aid, enacted by Order in Council 1073-96 dated 28 August 1996, is amended by inserting the following section before section 1:

0.1. This Regulation applies to persons eligible for legal aid under Chapter II of the Act respecting legal aid and the provision of certain other legal services (R.S.Q., c. A-14).”

33. Section 1 of the Regulation is amended by replacing “81 of that Act” by “83.21 of that Act and, in the case of a recipient to whom section 61.1 of the Act respecting legal aid and the provision of certain other legal services applies, in accordance with any determination made by the Commission des services juridiques under the first paragraph of section 83.12 of that Act”.

34. In any other Act, a reference to the Legal Aid Act (R.S.Q., chapter A-14) or to any of its provisions becomes a reference to the Act respecting legal aid and the provision of certain other legal services or to the corresponding provision of that Act.

The same applies to any regulation, order in council, order or document, unless the context indicates otherwise.

35. Provided they are made in the year 2010, the first regulation made under subparagraphs *u* and *v* of the first paragraph of section 80 of the Act respecting legal aid and the provision of certain other legal services and the first regulation made under section 83.17 of that Act are 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, the regulations come into

force on the date of their publication in the *Gazette officielle du Québec* or on any later date set in the regulations and their provisions may have effect from any date not prior to 4 June 2010.

36. Provided they are made in the year 2010, the first regulation made under subparagraph *c, d, e, g, i, j, k, m, n* or *p* of the first paragraph of section 80 of the Act respecting legal aid and the provision of certain other legal services after the coming into force of this section, the first regulation made under the second paragraph of section 83.12 and the first regulation made under section 83.18 of that Act are made by the Government and are not subject to the publication requirement set out in section 8 of the Regulations Act. Despite section 17 of that Act, the regulations come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date set in the regulations and their provisions may have effect from any date not prior to 4 June 2010.

37. Provided it is made in the year 2010, the first regulation made under the second paragraph of section 83.21 of the Act respecting legal aid and the provision of certain other legal services may be enacted even if it is not published in the *Gazette officielle du Québec*.

38. The provisions of this Act come into force on the date or dates to be set by the Government.

2010, chapter 13

**AN ACT RESPECTING THE ADOPTION OF HAITIAN CHILDREN
WHO ARRIVED IN QUÉBEC BETWEEN 24 JANUARY AND
16 FEBRUARY IN THE AFTERMATH OF THE 12 JANUARY 2010
EARTHQUAKE**

Bill 105

Introduced by Madam Lise Thériault, Minister for Social Services

Introduced 13 May 2010

Passed in principle 20 May 2010

Passed 4 June 2010

Assented to 4 June 2010

Coming into force: 4 June 2010

Legislation amended: None

Explanatory notes

This Act provides for the adoption of Haitian children who arrived in Québec between 24 January and 16 February in the aftermath of the 12 January 2010 earthquake and for whom arrangements were already underway at that time for their adoption by persons domiciled in Québec.



Chapter 13

AN ACT RESPECTING THE ADOPTION OF HAITIAN CHILDREN WHO ARRIVED IN QUÉBEC BETWEEN 24 JANUARY AND 16 FEBRUARY IN THE AFTERMATH OF THE 12 JANUARY 2010 EARTHQUAKE

[Assented to 4 June 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. This Act applies to Haitian children for whom arrangements for adoption by persons domiciled in Québec were underway at the time of the 12 January 2010 earthquake and who meet the following conditions:

(1) they were authorized by the Prime Minister of Haiti to leave the country to be adopted;

(2) an attestation of the absence of any grounds for objection to their adoption was issued by the Minister of Health and Social Services under section 71.8 of the Youth Protection Act (R.S.Q., chapter P-34.1); and

(3) they arrived in Québec during the period beginning on 24 January and ending on 16 February 2010.

2. By the operation of this Act, subject to the issue of an adoption certificate under section 4, a child described in section 1 is adopted, as of 4 June 2010, by the persons designated as the adoptive parents in the child's adoption file that is kept by the Minister under paragraph 3 of section 71.4 of the Youth Protection Act.

The adoption produces the same effects as an adoption judgment rendered in Québec.

3. To obtain an adoption certificate from the Minister for the child entrusted to them, the persons designated as the adoptive parents in the child's adoption file kept by the Minister must send to the Minister, not later than 2 September 2010,

(1) the application form provided for that purpose, duly completed;

(2) a declaration made before a witness stating the name they have chosen for the child; and

(3) any other relevant document the Minister may require.

4. The Minister may only issue an adoption certificate if all the required information and documents have been provided and the following conditions are met:

(1) the applicants are the adoptive parents designated in the child's adoption file kept by the Minister; and

(2) the child meets the conditions set out in section 1.

For that purpose, the Minister may allow the applicants to complete their application, or make a summary investigation.

5. An adoption certificate is issued within 45 days of the receipt of a duly completed application.

The certificate includes the name of the adoptive parents, the child's original name and the name chosen for the child, and the effective date of the adoption.

6. The Minister notifies to the director of civil status every adoption certificate issued by the Minister, accompanied by the declaration containing the name chosen for the child.

The director of civil status draws up the child's act of birth on the basis of the documents notified by the Minister.

7. The Minister may issue a corrected adoption certificate to replace one that contains inaccurate information. The new certificate is substituted for the original certificate, and the substitution is noted on the original certificate.

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

9. This Act comes into force on 4 June 2010.

2010, chapter 14

AN ACT TO PROCLAIM UKRAINIAN FAMINE AND GENOCIDE (HOLODOMOR) MEMORIAL DAY

Bill 390

Introduced by Madam Louise Beaudoin, Member for Rosemont

Introduced 25 November 2009

Passed in principle 2 June 2010

Passed 4 June 2010

Assented to 4 June 2010

Coming into force: 4 June 2010

Legislation amended: None

Explanatory notes

The purpose of this Act is to proclaim the fourth Saturday in November in each year Ukrainian Famine and Genocide (Holodomor) Memorial Day.



Chapter 14

AN ACT TO PROCLAIM UKRAINIAN FAMINE AND GENOCIDE (HOLODOMOR) MEMORIAL DAY

[Assented to 4 June 2010]

AS the Holodomor is the name given to the great famine and genocide that occurred in Ukraine in 1932 and 1933;

AS millions of Ukrainians perished as victims of a famine deliberately induced by the Soviet regime under Joseph Stalin;

AS the forced collectivization of agriculture imposed by the Soviet regime under Joseph Stalin resulted in the death of millions among the other peoples of the former Soviet Union;

AS the President of Ukraine issued a Presidential Decree on 26 November 1998 establishing the fourth Saturday in November as a National Day of Remembrance for the victims of this mass atrocity;

AS, in recent years, a number of countries have in various ways acknowledged the Holodomor in Ukraine as historical fact;

AS there is a Ukrainian community in Québec;

AS Quebecers are committed to defending democratic values and human rights and as they reject intolerance;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The fourth Saturday in November in each year is proclaimed Ukrainian Famine and Genocide (Holodomor) Memorial Day.
- 2.** For greater certainty, Ukrainian Famine and Genocide (Holodomor) Memorial Day is not a legal holiday or a non-judicial day.
- 3.** This Act comes into force on 4 June 2010.

2010, chapter 15

AN ACT RESPECTING THE INSTITUT NATIONAL D'EXCELLENCE EN SANTÉ ET EN SERVICES SOCIAUX

Bill 67

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 12 November 2009

Passed in principle 26 November 2009

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010, except sections 4 to 9, 12, 13, 54, 56 to 74, 76, 77, 81 to 87 and 89 to 93, 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)

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

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

Act respecting the Health and Welfare Commissioner (R.S.Q., chapter C-32.1.1)

Veterinary Surgeons Act (R.S.Q., chapter M-8)

Optometry Act (R.S.Q., chapter O-7)

Pharmacy Act (R.S.Q., chapter P-10)

Podiatry Act (R.S.Q., chapter P-12)

Public Protector Act (R.S.Q., chapter P-32)

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

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)

Midwives Act (R.S.Q., chapter S-0.1)

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

Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5)

Explanatory notes

The purpose of this Act is to create the Institut national d'excellence en santé et en services sociaux, a legal person and a mandatary of the State whose mission is to promote clinical excellence and the efficient use of resources in the health and social services sector. The institute is to succeed the Conseil du médicament and the Agence d'évaluation des technologies et des modes d'intervention en santé.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act determines the institute's functions, which include assessing the clinical advantages and the costs of the technologies, medications and interventions used in health care and personal social services, drawing up recommendations and developing clinical practice guides to ensure optimal use of those technologies, medications and interventions, updating and distributing the recommendations and practice guides, determining service performance evaluation criteria in the recommendations and guidelines, and making recommendations to the Minister of Health and Social Services with a view to updating certain lists of medications. The Act also sets out the factors that the institute must take into consideration in preparing its recommendations.

The Act creates a governance framework for the institute. It provides that the board of directors will consist of 11 members appointed by the Government and that at least seven board members, including the chair, must qualify as independent directors. It sets out the functions and responsibilities of the board of directors, those of the chair of the board and those of the president and chief executive officer. It also provides for the establishment of board committees and the creation, by the institute, of the advisory panel that is to advise it in determining which matters are to be examined as a priority.

The Act also includes financial provisions and reporting requirements applicable to the institute.

Lastly, the Act introduces amending and consequential provisions, as well as transitional provisions that provide, among other things, for employee transfers.



Chapter 15

AN ACT RESPECTING THE INSTITUT NATIONAL D'EXCELLENCE EN SANTÉ ET EN SERVICES SOCIAUX

[Assented to 11 June 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT

- 1.** An institute for excellence in health and social services, to be known as “Institut national d’excellence en santé et en services sociaux”, is established.
- 2.** The institute is a legal person and 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 only itself when acting in its own name.

- 3.** The head office of the institute is located in the territory of Ville de Québec. Notice of the location and any relocation of the head office must be published in the *Gazette officielle du Québec*.

CHAPTER II

MISSION AND POWERS

- 4.** The mission of the institute is to promote clinical excellence and the efficient use of resources in the health and social services sector.

The institute must carry out this mission in keeping with the principles of excellence, independence, openness, scientific rigour, transparency, integrity and equity towards the users of health services and social services, taking its resources into consideration.

- 5.** More particularly, the institute’s mission consists in

(1) assessing the clinical advantages and the costs of the technologies, medications and interventions used in health care and personal social services;

(2) preparing recommendations and developing clinical practice guides to ensure optimal use of the technologies, medications and interventions used in health care and personal social services;

(3) determining service performance evaluation criteria and, if applicable, service implementation and monitoring mechanisms in the recommendations and practice guides, in accordance with best practices in clinical governance;

(4) keeping the recommendations and practice guides up to date, distributing them to health and social service providers, and publishing them, together with the rationale for them and the information used in their preparation;

(5) fostering the implementation of the recommendations and practice guides, using various information, knowledge transfer and awareness tools;

(6) promoting and supporting the development of scientific evaluation for the technologies, medications and interventions in health and personal social services;

(7) carrying out the consultations it deems appropriate prior to drawing up recommendations and developing practice guides so that the opinions of interested groups and the general public are taken into consideration;

(8) making recommendations to the Minister with a view to updating the list of medications referred to in section 60 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01);

(9) making recommendations to the Minister for the purpose of updating the lists provided for in section 116 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) and section 150 of the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5);

(10) defining and publishing the methods used to create each category of recommendation or practice guide referred to in paragraphs 2, 8 and 9; and

(11) carrying out any other mandate entrusted to it by the Minister.

6. The institute must take the following factors into consideration in preparing its recommendations and practice guides:

(1) the degree of need of the persons affected by the recommendations and practice guides;

(2) the ratio of the benefits for those persons to the cost to the health and social services system; and

(3) the foreseeable consequences of the recommendations and practice guides on health and social services system resources.

The institute bases its consideration of those factors on, in particular, a systematic review of research data, economic assessments, clinical data and an analysis of the available Québec data on needs, resources, services and medications.

In addition, the institute determines and publishes an ethical framework setting out the principles that guide its assessment of the results of the scientific evaluation, and gives the reasons behind its recommendations and practice guides.

7. In exercising the functions described in paragraph 8 of section 5, the institute must first assess the therapeutic value of a medication. If this is not established to its satisfaction, the institute sends a notice to that effect to the Minister.

If the institute considers that the therapeutic value of a medication has been established, it sends its recommendation to the Minister after assessing

(1) the reasonableness of the price charged;

(2) the cost-effectiveness ratio of the medication;

(3) the impact that entering the medication on the list will have on the health of the general public and on the other components of the health and social services system; and

(4) the advisability of entering the medication on the list, given the purpose of the basic prescription drug insurance plan.

8. The institute must publish on its website the notices and recommendations it makes under section 5 within 60 days after sending them to the Minister. However, recommendations made under paragraphs 8 and 9 of that section must be published 30 days after being sent to the Minister.

9. In pursuing its mission, the institute may, among other things,

(1) enter into agreements with any group or body able to provide the assessments necessary to prepare its recommendations and practice guides;

(2) enter into an agreement, as provided by law, with a government other than the Gouvernement du Québec, a department of such a government, an international organization, or a body of such a government or organization; and

(3) require accredited manufacturers, or manufacturers who have applied for accreditation, to provide information on the pharmacological and therapeutic aspects of a medication, and information on the price of the medications they offer for sale.

In addition, the institute must evaluate the effectiveness of its actions and of the measures implemented in the exercise of its functions.

10. The institute sets up standing committees to study scientific questions. The committees must be made up of scientists, clinicians, ethicists, managers and members of the general public.

It may also set up committees to study any matter within its area of competence.

The institute determines the committees' terms of reference.

The fees, allowances and salaries of the committee members are set by the Government.

11. The institute must submit a three-year plan of activities including its priorities to the Minister for approval on the date and in the form the Minister determines. It must also, on or before 31 March, send the Minister an annual update of the plan.

The institute must publish its three-year plan of activities on its website not later than 60 days after the Minister approves the plan.

The institute must also publish each annual update of the plan on its website not later than 60 days after the update is sent to the Minister.

12. A public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) that holds information related to the mission of the institute must provide the institute with the non-personal information it requests that is necessary for the purposes of this Act.

The institute may require a public body described in the first paragraph to provide the personal information necessary to carry out studies, evaluations or assessments under sections 5 to 7 so as to, among other things, determine care and service trajectories, study the evolution of certain illnesses and health or social services problems and determine their scope, ascertain the extent to which services, technologies, methods of intervention and medications are used, or assess the impact on the different health and social services system resources involved. Except for those purposes or in the cases and on the conditions described in subparagraphs 1 to 4 of the second paragraph of section 59 or in section 59.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information, the personal information collected may not be communicated to a third party.

In accordance with the Act respecting Access to documents held by public bodies and the Protection of personal information, the institute must take security measures to ensure the protection of the personal information it collects. It must, among other things, adopt a policy on the security and protection of such information. The policy must be approved by the Minister, with or without amendment.

The institute must obtain a confidentiality agreement regarding the information it holds from each of the members of its personnel and from any person who works at the institute or with whom it has entered into a service contract.

13. The institute may make recommendations to the Minister or the Government on the pertinence of creating information registers, as provided by law, in particular to allow the monitoring of the use and evolution of medications and the various technologies and interventions used in health care and social services.

14. The institute must adopt a policy on intellectual property rights, including copyright and patent rights, for any invention, discovery, process, apparatus, text, research or report a person produces at the institute's request.

The policy must be approved by the Minister, with or without amendment.

CHAPTER III

ORGANIZATION AND GOVERNANCE

DIVISION I

BOARD OF DIRECTORS

15. The institute is administered by a board of directors consisting of 11 members, including the chair of the board and the president and chief executive officer.

16. At least seven members of the board of directors, including the chair, must qualify as independent directors in the opinion of the Government.

A member of the board of directors qualifies as an independent director if the member has no direct or indirect relation or interest, for example of a financial, commercial, professional or philanthropic nature, likely to interfere with the quality of the decisions made as regards the interests of the institute.

A member of the board of directors

(1) who is in the employ of the institute or has been in such employ in the three years preceding appointment to office,

(2) who is in the employ of the Government or a government agency or enterprise within the meaning of sections 4 and 5 of the Auditor General Act (R.S.Q., chapter V-5.01), or

(3) who has an immediate family member who is a senior officer of the institute

is deemed not to be an independent director.

17. The Government may adopt a policy concerning situations it intends to examine to determine whether a member of the board of directors qualifies as an independent director. The Government may specify in the policy the meaning it intends to assign to the expression "immediate family member".

18. A member of the board of directors appointed as an independent director must disclose in writing to the board and to the Minister any situation likely to affect the member's status.

19. No act or document of the institute and no decision of the board of directors is invalid simply because the number of independent directors prescribed in this Act has not been reached.

§1. — *Members of the board of directors*

20. The Government appoints the members of the board of directors other than the chair and the president and chief executive officer, after consulting with bodies the Minister considers to be representative of the sectors concerned by the activities of the institute and based on the expertise and experience profiles adopted by the board.

The composition of the board must tend towards gender parity.

21. The members of the board of directors, except the president and chief executive officer and the chair, are appointed for a term of office not exceeding three years. They may not serve more than three terms.

Despite the expiry of their term, members of the board remain in office until they are replaced or reappointed.

A vacant position on the board of directors is filled in the manner prescribed for the appointment of the member to be replaced.

22. Members of the board of directors other than the president and chief executive officer receive no remuneration except in the cases, on the conditions and to the extent determined by the Government. They are, however, entitled to the reimbursement of the expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

§2. — *Chair of the board of directors*

23. The Government appoints the chair of the board of directors for a term of office not exceeding five years. The chair of the board may not serve more than three terms in that capacity.

24. If the chair of the board of directors is absent or unable to act, the board designates the chair of one of the committees established under the first paragraph of section 38 to replace the chair of the board.

25. The offices of chair of the board of directors and of president and chief executive officer may not be held concurrently.

26. The chair of the board of directors presides at the meetings of the board and sees to its smooth operation. In the case of a tie, the chair has a casting vote.

The chair also sees to the smooth operation of the board committees.

27. The chair of the board of directors evaluates the performance of the other board members according to criteria established by the board.

The chair assumes any other function assigned by the board.

§3. — *President and chief executive officer*

28. The Government appoints the president and chief executive officer on the recommendation of the board of directors for a term of office not exceeding five years, taking into consideration the expertise and experience profiles the board has adopted.

The office of president and chief executive officer is a full-time position.

29. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 28, the Government may appoint the president and chief executive officer after notifying the board members.

30. If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the institute's personnel to exercise the functions of that position.

31. The Government determines the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.

DIVISION II

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

32. The board of directors determines the institute's strategic directions and sees to their implementation. The board inquires into any issue it considers important.

The board is accountable for its decisions and the chair is answerable to the Minister for those decisions.

33. The functions of the board of directors also include

(1) adopting the strategic plan, the three-year plan of activities and the annual updates of the plan of activities;

(2) adopting the financial statements, the annual management report and the annual budget of the institute;

(3) adopting the governance rules of the institute;

- (4) adopting the code of ethics applicable to the board members, the code applicable to the officers appointed by the institute and to the employees of the institute, subject to a regulation made under sections 3.0.1 and 3.0.2 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30), and the code applicable to any outside experts the board calls upon in the exercise of its functions;
- (5) adopting the expertise and experience profiles to be used in appointing board members;
- (6) adopting the criteria for evaluating the president and chief executive officer;
- (7) adopting the criteria for assessing the performance of the board;
- (8) adopting the policies for managing the risks associated with the conduct of the affairs of the institute;
- (9) making sure the governance and ethics committee, the audit committee, the human resources committee and the other committees exercise their functions properly;
- (10) determining delegations of authority; and
- (11) adopting measures to evaluate the institute's effectiveness, efficiency and performance.

34. The members of the personnel of the institute are appointed in accordance with the staffing plan and the standards established by by-law of the institute.

Subject to a collective agreement, the institute determines, by by-law, the standards and scales of remuneration, employee benefits and other conditions of employment of the members of its personnel in accordance with the conditions determined by the Government.

35. If a member of the board of directors is sued by a third party for an act carried out in the exercise of the functions of office, the institute assumes the member's defence and pays any damages awarded as compensation, unless the member committed a gross fault or a personal fault separable from those functions.

In penal or criminal proceedings, however, the institute pays the defence costs of a member of the board only if the member is discharged or acquitted or if the institute judges that the member acted in good faith.

36. If the institute sues a member of the board of directors for an act done in the exercise of the functions of office and loses its case, it must pay the member's defence costs if the court so decides.

If the institute wins its case only in part, the court may determine the amount of the defence costs it must pay.

37. The institute may make by-laws concerning the exercise of its powers, its internal management and the rules relating to quorum.

The by-laws may provide, in particular, that non-attendance at a number of meetings of the board of directors determined in those by-laws constitutes a vacancy in the cases and circumstances specified in the by-laws.

DIVISION III

BOARD COMMITTEES

38. The board of directors must establish a governance and ethics committee, an audit committee and a human resources committee. Each committee must consist of a majority of independent directors. In addition, at least one member of the audit committee must have accounting or financial expertise.

The board may also establish other committees to examine specific issues and advise it.

The board determines the committees' terms of reference.

39. The chair of the board of directors may take part in committee meetings.

CHAPTER IV

ADVISORY PANEL

40. The institute must establish, by by-law, an advisory panel for the health and social services sectors and determine the profile of the persons who may sit on the panel. The composition of the panel must be representative of the providers and groups for whom the recommendations and practice guides drawn up under paragraph 2 of section 5 are intended. The by-law must be approved by the Minister.

The role of the panel is to advise the institute in determining the matters to be examined as a priority and to foster concerted approaches for implementing the institute's recommendations and practice guides.

CHAPTER V

MEDICAL STAFF

41. The institute must prepare and forward to the Minister a medical staffing plan adapted to the pursuit of its mission. The plan must specify the number of general practitioners, medical specialists by specialty, dentists in general practice and dentists in specialized practice the institute may employ.

The plan must also specify where the staff practise their profession.

In preparing the plan, the institute takes into consideration any growth or reduction objectives identified by the Minister.

42. The Minister approves the institute's medical staffing plan with or without amendment, taking into consideration the regional medical staffing plans prepared under the Act respecting health services and social services.

43. The plan must be revised every three years, and continues to have effect until the Minister has ruled on the revision.

CHAPTER VI

FINANCIAL PROVISIONS AND REPORTS

44. The institute's fiscal year ends on 31 March.

45. Not later than 15 July each year, the institute must file its financial statements with the Minister together with its annual management report for the preceding fiscal year.

The financial statements and the annual management report must contain all the information required by the Minister. The report must also give an account of the institute's use of the personal information communicated to it in accordance with this Act and an account of the attendance of the members of the board of directors at board meetings and of their remuneration, if applicable.

46. The Minister tables the financial statements and the annual management report in the National Assembly within 15 days of receiving them or, if the Assembly is not sitting, within 15 days of resumption.

The financial statements and the annual management report are then published on the institute's website.

47. 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 financial statements.

48. Each year, the institute sends its budgetary estimates for the ensuing fiscal year to the Minister, on the date and in the form determined by the Minister. The estimates are submitted to the Conseil du trésor for approval before the beginning of the fiscal year concerned.

49. The institute may not accept or receive sums or property from sources likely to undermine its independence or place it in a conflict of interest situation.

50. The Government may, on the conditions and in the manner it determines,

(1) guarantee payment of the principal and interest on any loan contracted by the institute, and the execution of its obligations; and

(2) authorize the Minister of Finance to advance to the institute 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.

51. The institute may not, without the authorization of the Government,

(1) contract a loan that causes the total of its 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 determined by the Government;

(3) acquire or dispose of other assets in excess of the limits or in contravention of the terms determined by the Government; or

(4) accept a gift or legacy to which a charge or condition is attached.

52. The institute must provide the Minister with all the information required by the latter concerning its activities, within the time and in the form specified by the Minister.

53. Chapter II of the Public Administration Act (R.S.Q., chapter A-6.01) applies to the institute as if it were a body designated under the second paragraph of section 5 of that Act.

CHAPTER VII

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

54. Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by striking out “Agence d'évaluation des technologies et des modes d'intervention en santé” and “Conseil du médicament”.

55. Schedule 2 to the Act is amended by inserting “Institut national d'excellence en santé et en services sociaux” in alphabetical order.

HEALTH INSURANCE ACT

56. Section 66.0.1 of the Health Insurance Act (R.S.Q., chapter A-29) is repealed.

57. Section 67 of the Act is amended by replacing the eleventh paragraph by the following paragraphs:

“Nor does it prohibit the release to the Institut national d'excellence en santé et en services sociaux of information in non-nominative form obtained for the carrying out of this Act, if that information is necessary for the purposes of the Act respecting the Institut national d'excellence en santé et en services sociaux (2010, chapter 15).

Nor does it prohibit the release to the institute of personal information if that information is necessary for the purposes of the Act respecting the Institut national d'excellence en santé et en services sociaux and is 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 (chapter A-2.1).”

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

58. The heading of Division II of Chapter IV of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01) is replaced by the following heading:

“PRICE OF MEDICATIONS”.

59. Sections 53 to 56 of the Act are repealed.

60. Section 57 of the Act is replaced by the following section:

“**57.** The Board is responsible for making recommendations to the Minister on changes in the price of medications already entered on the list provided for in section 60.”

61. Sections 57.1 to 57.4 of the Act are repealed.

62. Section 58 of the Act is replaced by the following section:

“**58.** For the purposes of section 57, the Board may require accredited manufacturers and wholesalers, or manufacturers and wholesalers who have applied for accreditation, to provide information on the price of the medications they offer for sale.”

63. Sections 59 and 59.1 of the Act are repealed.

64. Division II.1 of the Act, comprising the heading and sections 59.2 and 59.3, is repealed.

65. Section 60 of the Act is amended by replacing “after consulting the Conseil du médicament” in the first paragraph by “after considering the recommendations made by the Institut national d'excellence en santé et en services sociaux established by the Act respecting the Institut national d'excellence en santé et en services sociaux (2010, chapter 15),”.

66. Section 60.1 of the Act is amended

- (1) by replacing “Conseil du médicament” by “Board”;
- (2) by striking out “shall notify the Board, which”.

67. Section 60.2 of the Act is amended

- (1) by replacing “Conseil du médicament” by “Board”;
- (2) by replacing “council” by “Board”;
- (3) by replacing “shall notify the Board. The Board shall make the necessary correction and specify its” by “shall make the necessary correction and specify the”.

68. Section 63 of the Act is amended by replacing “following a report of the Conseil du médicament” in the first paragraph by “on the recommendation of the Board”.

69. Section 65 of the Act is amended by replacing “following a report of the Conseil du médicament” by “on the recommendation of the Board”.

ACT RESPECTING THE HEALTH AND WELFARE COMMISSIONER

70. Section 4 of the Act respecting the Health and Welfare Commissioner (R.S.Q., chapter C-32.1.1) is amended by replacing “Agence d'évaluation des technologies et des modes d'intervention en santé created by Order in Council 855-2000 dated 28 June 2000 and with the Conseil du médicament” in subparagraph *f* of paragraph 2 by “Institut national d'excellence en santé et en services sociaux”.

VETERINARY SURGEONS ACT

71. Section 9 of the Veterinary Surgeons Act (R.S.Q., chapter M-8) is amended by replacing “Conseil du médicament” in the first paragraph by “Institut national d'excellence en santé et en services sociaux”.

OPTOMETRY ACT

72. Section 19.4 of the Optometry Act (R.S.Q., chapter O-7) is amended by replacing “Conseil du médicament” in the first and second paragraphs by “Institut national d'excellence en santé et en services sociaux”.

PHARMACY ACT

73. Section 37.1 of the Pharmacy Act (R.S.Q., chapter P-10) is amended by replacing “Conseil du médicament” by “Institut national d'excellence en santé et en services sociaux”.

PODIATRY ACT

74. Section 12 of the Podiatry Act (R.S.Q., chapter P-12) is amended by replacing “Conseil du médicament” by “Institut national d'excellence en santé et en services sociaux”.

PUBLIC PROTECTOR ACT

75. Section 15 of the Public Protector Act (R.S.Q., chapter P-32) is amended by adding the following paragraph after paragraph 6:

“(7) the Institut national d'excellence en santé et en services sociaux.”

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

76. Section 2 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by adding the following subparagraph at the end of the second paragraph:

“(k) make recommendations to the Minister of Health and Social Services on changes in the price of medications already entered on the list provided for in section 60 of the Act respecting prescription drug insurance (chapter A-29.01).”

77. Section 2.0.3 of the Act is amended by striking out the second paragraph.

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC SECTORS

78. 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 d'excellence en santé et en services sociaux” in alphabetical order.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

79. 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 d'excellence en santé et en services sociaux” in paragraph 1 in alphabetical order.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT
PERSONNEL

80. 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 d'excellence en santé et en services sociaux” in paragraph 1 in alphabetical order.

MIDWIVES ACT

81. Section 9 of the Midwives Act (R.S.Q., chapter S-0.1) is amended by replacing “Conseil du médicament” in the first paragraph by “Institut national d'excellence en santé et en services sociaux”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

82. Section 19 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by adding the following paragraph after paragraph 11:

“(12) for the purposes of the Act respecting the Institut national d'excellence en santé et en services sociaux (2010, chapter 15).”

83. Section 116 of the Act is amended by replacing “after consultation with the Conseil du médicament established under section 53 of the Act respecting prescription drug insurance (chapter A-29.01)” in the first paragraph by “after considering the recommendations of the Institut national d'excellence en santé et en services sociaux”.

84. Section 118 of the Act is amended by replacing “Conseil du médicament” by “Institut national d'excellence en santé et en services sociaux”.

85. Section 436.6 of the Act is amended

(1) by replacing “agency evaluating health care technologies and methods of intervention known as the Agence d'évaluation des technologies et des modes d'intervention en santé” in subparagraph 7 of the first paragraph by “institute for excellence in health and social services known as the Institut national d'excellence en santé et en services sociaux”;

(2) by replacing “Agence d'évaluation des technologies et des modes d'intervention en santé in order to ensure the agency's” in subparagraph 9 of the first paragraph by “Institut national d'excellence en santé et en services sociaux in order to ensure the institute's”.

86. Section 436.8 of the Act is amended by replacing “Agence d'évaluation des technologies et des modes d'intervention en santé” in subparagraph 5 of the first paragraph by “Institut national d'excellence en santé et en services sociaux”.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

87. Section 150 of the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) is amended by replacing “after consultation with the Conseil du médicament established pursuant to section 53 of the Act respecting prescription drug insurance (chapter A-29.01)” in the first paragraph by “after considering the recommendations of the Institut national d'excellence en santé et en services sociaux established by the Act respecting the Institut national d'excellence en santé et en services sociaux (2010, chapter 15)”.

CHAPTER VIII**MISCELLANEOUS AND FINAL PROVISIONS**

88. For the first board of directors of the Institut national d'excellence en santé et en services sociaux, the Government appoints four members for a term of office of three years and five members for a term of office of two years.

In addition, except for the consultation required by the first paragraph of section 20, the other formalities prescribed in that paragraph and the first paragraph of section 28 do not apply.

89. The Institut national d'excellence en santé et en services sociaux succeeds to the functions of the Conseil du médicament established under section 53 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01) and the Agence d'évaluation des technologies et des modes d'intervention en santé created by Order in Council 855-2000 (2000, G.O. 2, 5248, French only) that are entrusted to it. The institute acquires the rights and property and assumes the obligations of the Conseil du médicament and the Agence d'évaluation des technologies et des modes d'intervention en santé, and proceedings to which either is a party may be continued by the institute without continuance of suit.

The order in council referred to in the first paragraph, and the amendments made to it, are repealed.

90. The Régie de l'assurance maladie du Québec succeeds to the functions of the Conseil du médicament that are entrusted to it.

However, the institute exercises the functions of the Conseil du médicament entrusted to the Régie de l'assurance maladie du Québec under sections 57 and 58 of the Act respecting prescription drug insurance, as amended by sections 60 and 62, until the date set by the Government.

- 91.** The records and documents of the Agence d'évaluation des technologies et des modes d'intervention en santé become records and documents of the institute.
- 92.** The records and documents of the Conseil du médicament become records and documents of the institute or the Régie de l'assurance maladie du Québec, depending on the functions concerned.
- 93.** The term of office of the members of the Conseil du médicament and of the Agence d'évaluation des technologies et des modes d'intervention en santé 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*).
- 94.** The employees of the Conseil du médicament and of the Agence d'évaluation des technologies et des modes d'intervention en santé, as well as the employees of the Ministère de la Santé et des Services sociaux assigned to functions entrusted to the institute by this Act, in office on 10 June 2010, become, subject to the conditions of employment applicable to them, employees of the institute to the extent that a decision of the Conseil du trésor providing for their transfer is made before 11 June 2012.
- 95.** The conditions of employment of the employees described in section 94 continue to apply, to the extent that they are applicable to them, until they are amended in accordance with the law.
- 96.** An employee described in section 94 occupies the position and exercises the functions assigned by the institute, subject to the conditions of employment applicable to the employee.
- 97.** An employee of the institute described in section 94 who, when appointed to the institute, was a public servant with permanent tenure, may apply for a transfer to a position in the public service or enter a competition for promotion to such a position in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).
- 98.** Section 35 of the Public Service Act applies to an employee described in section 97 who enters a competition for promotion to a position in the public service.
- 99.** An employee described in section 97 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 into consideration 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 formal education acquired while employed by the institute.

If the employee is transferred subsequent to the application of section 97, the deputy minister of the department or chief executive officer of the body assigns to the employee a classification compatible with the assessment provided for in the first paragraph.

If promoted pursuant to section 97, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

100. On or before 11 June 2015 and every five years after that, the Minister must ensure that the carrying out of this Act is the subject of an independent report.

The Minister tables the report in the National Assembly within 30 days of receiving it or, if the Assembly is not sitting, within 30 days of resumption. The competent committee of the National Assembly examines the report.

101. Until an order is made under the fourth paragraph of section 10 of this Act, the provisions of Order in Council 399-2007 (2007, G.O. 2, 2320, French only) applicable to consultants and experts apply with regard to the members of the committees set up under that section.

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

103. This Act comes into force on 11 June 2010, except sections 4 to 9, 12, 13, 54, 56 to 74, 76, 77, 81 to 87 and 89 to 93, which come into force on the date or dates to be set by the Government.

2010, chapter 16

AN ACT TO DEFER THE NOVEMBER 2011 GENERAL SCHOOL ELECTION

Bill 86

Introduced by Madam Michelle Courchesne, Minister of Education, Recreation and Sports

Introduced 11 May 2010

Passed in principle 27 May 2010

Passed 9 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None

Explanatory notes

The purpose of this Act is to defer the general school election that was to be held on 6 November 2011 to a date to be set by the Government.



Chapter 16

AN ACT TO DEFER THE NOVEMBER 2011 GENERAL SCHOOL ELECTION

[Assented to 11 June 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite section 2 of the Act respecting school elections (R.S.Q., chapter E-2.3), the general school election that was to be held on 6 November 2011 is to be held on the date set by the Government.
- 2.** Despite the second paragraph of section 199 and sections 200 and 200.1 of the Act respecting school elections, until the date of the next general school election is set by the Government, any vacancy in the office of commissioner is to be filled by the council of commissioners in the manner set out in the first paragraph of section 199 of that Act.
- 3.** This Act comes into force on 11 June 2010.

2010, chapter 17

AN ACT TO PROCLAIM MEMORIAL DAY FOR PERSONS KILLED OR INJURED ON THE JOB

Bill 97

Introduced by Mr. Sam Hamad, Minister of Labour

Introduced 28 April 2010

Passed in principle 12 May 2010

Passed 9 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None

Explanatory notes

This Act proclaims 28 April as Memorial Day for Persons Killed or Injured on the Job.



Chapter 17

AN ACT TO PROCLAIM MEMORIAL DAY FOR PERSONS KILLED OR INJURED ON THE JOB

[Assented to 11 June 2010]

AS employment injuries are sustained by Québec workers every year;

AS it is important that Québec take action to ensure the health and safety of its workers;

AS a number of States and provinces have officially proclaimed 28 April as the day on which to commemorate persons killed or injured on the job;

AS the International Labour Organization has proclaimed 28 April as World Day for Health and Safety at Work;

AS the proclamation of Memorial Day for Persons Killed or Injured on the Job will help raise awareness about health and safety at work among Quebecers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The twenty-eighth day of April is proclaimed Memorial Day for Persons Killed or Injured on the Job.
- 2.** This Act comes into force on 11 June 2010.

2010, chapter 18
**AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
RESPECTING MUNICIPAL AFFAIRS**

Bill 102

Introduced by Mr. Laurent Lessard, Minister of Municipal Affairs, Regions and Land
Occupancy

Introduced 11 May 2010

Passed in principle 20 May 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010, except

(1) section 20, which comes into force on 1 January 2011;

(2) paragraph 4 of sections 32, 44, 60, 69 and 89, which comes into force on 1 September 2010;

(3) paragraph 5 of sections 32, 44, 60, 69 and 89, which comes into force on 1 April 2011; and

(4) section 83, which comes into force on the date to be set by the Government

– 2010-12-30: s. 83
O.C. 1041-2010
G.O., 2010, Part 2, p. 3843

Legislation amended:

Act respecting land use planning and development (R.S.Q., chapter A-19.1)
Charter of Ville de Lévis (R.S.Q., chapter C-11.2)
Charter of Ville de Longueuil (R.S.Q., chapter C-11.3)
Charter of Ville de Montréal (R.S.Q., chapter C-11.4)
Charter of Ville de Québec (R.S.Q., chapter C-11.5)
Cities and Towns Act (R.S.Q., chapter C-19)
Municipal Code of Québec (R.S.Q., chapter C-27.1)
Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01)
Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02)
Municipal Powers Act (R.S.Q., chapter C-47.1)
Act respecting municipal taxation (R.S.Q., chapter F-2.1)
Act respecting municipal territorial organization (R.S.Q., chapter O-9)
Civil Protection Act (R.S.Q., chapter S-2.3)

(Cont'd on next page)

Legislation amended: (Cont'd)

Residential Swimming Pool Safety Act (R.S.Q., chapter S-3.1.02)
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 concerning municipal affairs (2002, chapter 37)
Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3)
Act to again amend various legislative provisions concerning municipal affairs (2005, chapter 50)
Act to again amend various legislative provisions respecting municipal affairs (2006, chapter 60)
Act to amend various legislative provisions respecting municipal affairs (2009, chapter 26)
Act to amend various legislative provisions principally with regard to the awarding process for contracts made by municipal bodies (2010, chapter 1)

Orders in Council amended:

Order in Council 841-2001 dated 27 June 2001, respecting Ville de Saguenay
Order in Council 850-2001 dated 4 July 2001, respecting Ville de Sherbrooke
Order in Council 1229-2005 dated 8 December 2005, respecting the urban agglomeration of Montréal

Explanatory notes

This Act introduces various legislative amendments concerning municipal affairs.

The Cities and Towns Act is amended in order to broaden the scope of the chief auditor's mandate to include the legal persons that are part of the municipality's reporting entity, to clarify how the chief auditor's report is to be sent to the municipal council, and to allow the chief auditor to report to the board of directors of any legal person subject to an audit.

The Cities and Towns Act and the Municipal Code of Québec are also amended to enable the Commission municipale du Québec to use its intervention powers in relation to the intermunicipal boards in order to exonerate the municipalities from their responsibility for certain kinds of damage incurred on bikeways or walkways under their management and to provide that a municipal by-law to create a financial reserve to finance election-related expenditures is not subject to the approval of the qualified voters.

Several municipal Acts are amended to change the rules governing the awarding of contracts by municipal bodies to take into account the agreement on public procurement entered into between the Government of Canada and the Government of the United States, which the Gouvernement du Québec accepted as binding under Order in Council 132-2010. The rules are also changed to give broader powers of exemption to the Minister of Municipal Affairs, Regions and Land Occupancy in order to allow a municipal body to award a contract to the winner of a design competition, and to improve the contract awarding process and contract management, in particular by requiring municipal bodies to publish a list of the contracts they enter into involving an expenditure of \$25,000 or more in the electronic tendering system approved by the Government, requiring them to use the same system for the sale of their tender documents and prohibiting the operator of the system and the operator's employees from disclosing the identity of persons requesting tender documents.

The Municipal Powers Act is amended in order to transfer a power back to the Commission municipale du Québec with respect to arbitration relating to shared municipal responsibility for the management of municipal roads.

The Act respecting municipal taxation is amended to specify how the costs relating to the verification of 9-1-1 emergency centres are to be determined.

The Residential Swimming Pool Safety Act is amended to grant the municipalities the power to institute penal proceedings for an offence under that Act and to provide that the resulting fines belong to the municipalities.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act respecting public transit authorities is amended to change the make-up of the board of directors of the Société de transport de Montréal.

The charters of Ville de Lévis, Ville de Longueuil, Ville de Montréal, Ville de Québec, Ville de Saguenay and Ville de Sherbrooke are amended to set out which rules are applicable to public consultations and referendums relating to urban planning.

Lastly, adjustments are made to the charters of certain municipalities, and various local, temporary or technical measures are introduced.



Chapter 18

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

[Assented to 11 June 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

- 1.** Section 151 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by replacing “building” wherever it appears in the third paragraph by “construction”.
- 2.** Section 197 of the Act is replaced by the following section:

“197. If the vote by the council members results in a tie, a warden elected in accordance with section 210.26 or 210.26.1 of the Act respecting municipal territorial organization (chapter O-9) has a casting vote in addition to any other vote to which the warden is entitled as the representative of a municipality, unless the warden is the mayor of a municipality whose representatives are not qualified to vote on the matter in question.

A warden elected in accordance with section 210.29.2 of that Act may exercise the casting vote on the matter in question if the other council members were not able under section 201 to reach an affirmative or a negative decision on the matter. If the warden does not exercise this right, the council is deemed to have made a negative decision on the matter.”

CHARTER OF VILLE DE LÉVIS

- 3.** Section 88 of the Charter of Ville de Lévis (R.S.Q., chapter C-11.2) is amended by adding the following sentence at the end of the second paragraph: “In particular, if the application for a minor exemption concerns an immovable situated in a zone contiguous to another borough, the notice required under section 145.6 of that Act must be posted in the office of, and published in a newspaper in, that borough.”

CHARTER OF VILLE DE LONGUEUIL

- 4.** Section 60.1 of the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is amended

(1) by replacing “477.7” in the third paragraph by “477.6”;

(2) by replacing “list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published” in the fourth paragraph by “statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act must be posted”.

5. Section 72 of the Charter is amended by replacing the second paragraph by the following paragraph:

“The following modifications to the Act respecting land use planning and development are among those applicable for the purposes of the first paragraph:

(1) section 110.10.1 of that Act does not apply;

(2) the notice required under section 126 of that Act must state that a copy of the draft by-law may be consulted at the borough office;

(3) the summary provided for in section 129 of that Act may be obtained at the borough office;

(4) when, under the second paragraph of section 130 of that Act, an application relating to a provision contained in a second draft by-law making it subject to approval by way of referendum may originate from any zone within the territory of the municipality and requires that the draft by-law be submitted for approval to all the qualified voters, the territory is replaced by the territory formed by the borough concerned and any borough contiguous to it, and the qualified voters are the qualified voters of those boroughs;

(5) for the purposes of the approval of a resolution or a by-law by the qualified voters, a contiguous zone referred to in a provision of that Act may be included in another borough; and

(6) if a notice provided for in Chapter IV of Title I of the Act respecting land use planning and development that must be published in relation to a matter under the jurisdiction of a borough council concerns a resolution or a by-law that must have effect in a zone contiguous to another borough, the notice must also be posted in the office of, and published in a newspaper in, that borough.”

CHARTER OF VILLE DE MONTRÉAL

6. Section 131 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by replacing the second paragraph by the following paragraph:

“The following modifications to the Act respecting land use planning and development are among those applicable for the purposes of the first paragraph:

(1) section 110.10.1 of that Act does not apply;

(2) the notice required under section 126 of that Act must state that a copy of the draft by-law may be consulted at the borough office;

(3) the summary provided for in section 129 of that Act may be obtained at the borough office;

(4) when, under the second paragraph of section 130 of that Act, an application relating to a provision contained in a second draft by-law making it subject to approval by way of referendum may originate from any zone within the territory of the municipality and requires that the draft by-law be submitted for approval to all the qualified voters, the territory is replaced by the territory formed by the borough concerned and any borough contiguous to it, and the qualified voters are the qualified voters of those boroughs;

(5) for the purposes of the approval of a resolution or a by-law by the qualified voters, a contiguous zone referred to in a provision of that Act may be included in another borough; and

(6) if a notice provided for in Chapter IV of Title I of the Act respecting land use planning and development that must be published in relation to a matter under the jurisdiction of a borough council concerns a resolution or a by-law that must have effect in a zone contiguous to another borough, the notice must also be posted in the office of, and published in a newspaper in, that borough.”

7. Schedule C to the Charter is amended by inserting the following section after section 37.1:

“37.2. Despite the requirement set out in a pension plan of the former Ville de Saint-Laurent or the Communauté urbaine de Montréal that a division of the assets and liabilities of the plan or a merger of the assets and liabilities with those of other plans be subject to consent, no such consent is required if

(1) the division or merger concerns active members who are officers or employees represented by a certified association within the meaning of the Labour Code (chapter C-27) and non-active members who, on the day before the day on which their active membership in the plan ended, were such officers or employees of the city, of the former Ville de Saint-Laurent or of the Communauté urbaine de Montréal and results from an agreement entered into by the city and one or more of those associations, representing all the active members concerned by the merger, with respect to grouping together those active and non-active members under a single pension plan; or

(2) the division or merger concerns active members who are officers or employees not described in subparagraph 1 and non-active members who, on the day before the day on which their active membership in the plan ended, were such officers or employees of the city, of the former Ville de Saint-Laurent or of the Communauté urbaine de Montréal.

However, a division or merger only concerns an active member described in subparagraph 2 of the first paragraph if an agreement has been entered into for that purpose between the city and the member.

No obligation relating to the unconverted benefits accrued under a defined contribution plan or in a voluntary contribution account may be transferred to another plan by a merger referred to in the first paragraph.”

8. Section 171 of Schedule C to the Charter is amended by adding the following paragraph:

“However, the first paragraph does not prevent the city from installing the Monument aux braves de Lachine on the property of Stoney Point Park.”

9. Schedule C to the Charter is amended by inserting the following section after section 197:

“197.1. Subject to the conditions set out in an agreement entered into with the Université de Montréal and for the purpose of establishing and operating sports facilities, the city may award to the university an unassignable and unseizable right of use of lots 1 349 861 and 1 354 951 of the cadastre of Québec.”

10. Section 216.1 of Schedule C to the Charter is amended

(1) by replacing “477.7” in the first paragraph by “477.6”;

(2) by replacing “list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published” in the second paragraph by “statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act must be posted”.

11. Section 231.1 of Schedule C to the Charter is amended

(1) by replacing “477.7” in the first paragraph by “477.6”;

(2) by replacing “list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published” in the second paragraph by “statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act must be posted”.

12. Section 231.15 of Schedule C to the Charter is amended

(1) by replacing “477.7” in the first paragraph by “477.6”;

(2) by replacing “list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published” in the second paragraph by “statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act must be posted”.

CHARTER OF VILLE DE QUÉBEC

13. Section 115 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:

“The following modifications to the Act respecting land use planning and development are among those applicable for the purposes of the first paragraph:

- (1) section 110.10.1 of that Act does not apply;
- (2) the notice required under section 126 of that Act must state that a copy of the draft by-law may be consulted at the borough office;
- (3) the summary provided for in section 129 of that Act may be obtained at the borough office;
- (4) when, under the second paragraph of section 130 of that Act, an application relating to a provision contained in a second draft by-law making it subject to approval by way of referendum may originate from any zone within the territory of the municipality and requires that the draft by-law be submitted for approval to all the qualified voters, the territory is replaced by the territory formed by the borough concerned and any borough contiguous to it, and the qualified voters are the qualified voters of those boroughs;
- (5) for the purposes of the approval of a resolution or a by-law by the qualified voters, a contiguous zone referred to in a provision of that Act may be included in another borough; and
- (6) if a notice provided for in Chapter IV of Title I of the Act respecting land use planning and development that must be published in relation to a matter under the jurisdiction of a borough council concerns a resolution or a by-law that must have effect in a zone contiguous to another borough, the notice must also be posted in the office of, and published in a newspaper in, that borough.”

14. Section 25.3 of Schedule C to the Charter is replaced by the following section:

“25.3. For the purposes of parades, demonstrations, festivals or special events, the executive committee may prescribe or amend the rules relating to the occupation of the public domain, to traffic and to parking that apply to the streets and roads in the city’s arterial road network and the streets and roads forming the network under the responsibility of the borough councils.”

15. Section 61 of Schedule C to the Charter is amended

- (1) by replacing “477.7” in the sixth paragraph by “477.6”;

(2) by replacing “list described in the first paragraph of section 477.5 of the Cities and Towns Act must be published” in the seventh paragraph by “statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act must be posted”.

16. Section 73 of Schedule C to the Charter is amended by striking out the second paragraph.

17. Section 93 of Schedule C to the Charter is amended

(1) by inserting “constructed,” before “renovated or restored” in the first paragraph;

(2) by striking out “constructed before 1967” in the first paragraph;

(3) by replacing “of the officer designated under paragraph 7 of section 119 of the Act respecting land use planning and development (chapter A-19.1) and of the head of the fire prevention department” in the first paragraph by “of a committee established by the council and composed of at least five persons, including one person from the fire prevention department and one architect”.

18. Section 94 of Schedule C to the Charter is amended

(1) by replacing “of the officer designated under paragraph 7 of section 119 of the Act respecting land use planning and development (chapter A-19.1) and of the head of the fire prevention department” in the first paragraph by “of a committee established by the council and composed of at least five persons, including one person from the fire prevention department and one architect”;

(2) by striking out “erected or converted before 25 May 1984 and” in the second paragraph.

19. Section 124 of Schedule C to the Charter is replaced by the following section:

“124. In the parts of the territory of the city over which it has jurisdiction, the Commission may control the site and architecture of the constructions, the development of the land, and related work. To that end and despite any by-law, no subdivision, building or demolition permit or certificate of authorization or occupancy may be issued without the authorization of the Commission. The Commission shall state its reasons when refusing its authorization.

The city council may, by by-law, exclude from the Commission’s jurisdiction classes of permits, certificates, lands or work in all or part of the territory of the city over which the Commission has jurisdiction.

The city council shall, by by-law, prescribe the objectives and criteria that the Commission must take into consideration in exercising its jurisdiction. The by-law may prescribe different rules for each part of the territory of the city or each class of permit, certificate, land or work.

In a historic district within the meaning of the Cultural Property Act (chapter B-4), consultation with the planning advisory committee under section 145.19 of the Act respecting land use planning and development (chapter A-19.1) is replaced, as applicable, by consultation with the Commission.”

CITIES AND TOWNS ACT

20. Section 107.7 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by replacing paragraph 2 by the following paragraph:

“(2) of every legal person

(a) that is part of the reporting entity defined in the municipality’s financial statements;

(b) of which the municipality or a mandatary of the municipality appoints more than 50% of the members of the board of directors; or

(c) of which the municipality or a mandatary of the municipality holds more than 50% of the outstanding voting shares or units.”

21. Section 107.13 of the Act is amended

(1) by replacing “council” in the first paragraph by “mayor, to be filed with the council at the first regular sitting following its receipt,”;

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

“The chief auditor may also, at any time, transmit to the mayor or the chair of the board of directors of a legal person described in paragraph 2 of section 107.7 a report of the findings and recommendations that, in the opinion of the chief auditor, warrant being brought to the attention of the council or the board of directors, as applicable, before the transmission of the chief auditor’s annual report. The mayor or the chair of the board of directors must file the report with the council or board, as applicable, at the first regular sitting or meeting following its receipt.

If the chief auditor transmits a report to the chair of the board of directors of a legal person described in paragraph 2 of section 107.7, the chief auditor must also transmit a copy of the report to the mayor of the municipality, to be filed with the council at the first regular sitting following its receipt.”

22. Section 107.14 of the Act is amended by striking out “not later than 31 March” in the second paragraph.

23. Section 108.3 of the Act is amended by striking out “, not later than 31 March following the expiry of the fiscal year for which the external auditor was appointed,” in the first paragraph.

24. Section 346.1 of the Act is amended

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

“**346.1.** Every notice or document that a municipality is required to publish in a newspaper in its territory may be published in a municipal information bulletin rather than in a newspaper.”;

(2) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) be published at the intervals established by by-law of the municipality or, in the absence of such a by-law, at least eight times a year.”;

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

“The first paragraph does not apply to a notice provided for in section 514, an advertisement provided for in subsection 1 of section 573, or a notice provided for in section 72 or 73 of the Municipal Powers Act (chapter C-47.1).”

25. Section 465.10.1 of the Act is amended

(1) by replacing “477.7” in the first paragraph by “477.6”;

(2) by replacing “list described in the first paragraph of section 477.5 must be published” in the second paragraph by “statement and hyperlink required under the second paragraph of section 477.6 must be posted”.

26. Section 468.51 of the Act is amended

(1) by replacing “477.7” in the first paragraph by “477.6”;

(2) by replacing “and 23” in the first paragraph by “, 23, 38 to 47 and 100”;

(3) by replacing “of section 477.6, if the board does not have a website, the list described in the first paragraph of section 477.5 must be published” in the third paragraph by “of the second paragraph of section 477.6, if the board does not have a website, the statement and the hyperlink must be posted”.

27. Section 477.5 of the Act is amended

(1) by striking out the second sentence of the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing subparagraph 3 of the fourth paragraph by the following subparagraph:

“(3) the identification of any tender, lower than the accepted tender, that was considered non-compliant.”;

(4) by replacing the seventh paragraph by the following paragraph:

“The information required under the second, third, fourth and fifth paragraphs with respect to a contract must remain on the Internet for at least three years after the date on which the information required under the fifth paragraph is posted.”

28. Section 477.6 of the Act is replaced by the following section:

“**477.6.** The list described in section 477.5 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 (chapter C-65.1).

The municipality must also permanently post on its website a statement concerning the publication requirement under the first paragraph and a hyperlink to the list. If the municipality does not have a website, the statement and the hyperlink must be posted on the website of the regional county municipality whose territory comprises that of the municipality or, if the regional county municipality does not have a website, on another website of which the municipality shall give public notice of the address at least once a year.”

29. Section 477.7 of the Act is repealed.

30. Section 510 of the Act is amended by replacing “\$1,000” by “\$7,000, not including interest”.

31. Section 569.3 of the Act is amended by adding “or to finance election-related expenditures” at the end of the third paragraph.

32. Section 573 of the Act, amended by section 11 of chapter 1 of the statutes of 2010, is again amended

(1) 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

(1) be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (chapter C-65.1) and in a newspaper in the territory of the municipality or, if there is no such newspaper, in a publication specialized in the field and sold mainly in Québec; and

(2) provide that any document to which it refers and any additional related document may only be obtained by means of that system.”;

(2) by striking out “province or” in paragraph 1 of subsection 2.1;

(3) by replacing “other province or territory referred to in subparagraph 1” by “territory referred to in paragraph 1” in paragraph 2 of subsection 2.1;

(4) by replacing “or of a document to which it refers” in subsection 3.1 by “, of a document to which it refers or of an additional related document”;

(5) by adding the following sentence at the end of subsection 3.1: “The prohibition with respect to disclosing information also applies to the operator of the electronic tendering system described in the third paragraph of subsection 1 and the operator’s employees, except with respect to information that may be used to determine the identity of a person who requested a copy of any of those documents, provided that person expressly authorized the operator to disclose such information.”

33. Section 573.3 of the Act is amended by replacing “provinces and territories of Canada” in subparagraph 2 of the first paragraph by “territories covered by an intergovernmental agreement on the opening of public procurement applicable to the municipality”.

34. The Act is amended by inserting the following section after section 573.3.0.3:

“573.3.0.4. A municipality may not amend a contract awarded following a call for tenders unless the amendment is accessory and does not change the nature of the contract.”

35. Section 573.3.1 of the Act is amended by replacing “573.3.1.1 or authorize” in the first paragraph by “573.3.1.1, authorize” and by inserting “, or authorize the municipality to award a contract to the winner of a design competition it holds” after “the regulation” in that paragraph.

36. Section 573.3.1.2 of the Act is amended

(1) by adding the following subparagraph after subparagraph 6 of the third paragraph:

“(7) measures to govern the making of decisions authorizing the amendment of a contract.”;

(2) by replacing “publishes the list required under section 477.5” in the fourth paragraph by “posts the statement and hyperlink required under the second paragraph of section 477.6”.

37. Section 585 of the Act is amended by replacing “or roads” in subsection 7 by “, roads, walkways or bikeways”.

38. Section 604.1 of the Act is amended

(1) by replacing “, whether or not the object comes from a motor vehicle or is projected by a motor vehicle” in the first paragraph by “or on a walkway or bikeway”;

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

“Nor is it liable for damage caused by the state of the roadway or bikeway to the tires or suspension system of a vehicle.”

39. Section 604.2 of the Act is amended by replacing “or of a road” by “, road, walkway or bikeway”.

MUNICIPAL CODE OF QUÉBEC

40. Article 437.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended

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

“**437.1.** Every notice or document that a municipality is required to publish in a newspaper in its territory may be published in a municipal information bulletin rather than in a newspaper.”;

(2) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) be published at the intervals established by by-law of the municipality or, in the absence of such a by-law, at least eight times a year.”;

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

“The first paragraph does not apply to an advertisement provided for in subarticle 1 of article 935, a document provided for in article 1027, or a notice provided for in section 72 or 73 of the Municipal Powers Act (chapter C-47.1).”

41. Article 620 of the Code is amended

- (1) by replacing “477.7” in the first paragraph by “477.6”;
- (2) by replacing “and 23” in the first paragraph by “, 23, 38 to 47 and 100”;
- (3) by replacing “of section 477.6 of the Cities and Towns Act, if the board does not have a website, the list described in the first paragraph of section 477.5 of that Act must be published” in the third paragraph by “of the second paragraph of section 477.6 of the Cities and Towns Act, if the board does not have a website, the statement and the hyperlink must be posted”.

42. Article 711.11.1 of the Code is amended

- (1) by replacing “961.5” in the first paragraph by “961.4”;
- (2) by replacing “list described in the first paragraph of article 961.3 must be published” in the second paragraph by “statement and hyperlink required under the second paragraph of article 961.4 must be posted”.

43. Articles 724 to 725.4 of the Code are repealed.**44.** Article 935 of the Code, amended by section 20 of chapter 1 of the statutes of 2010, is again amended

(1) 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

(1) be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (chapter C-65.1) and in a newspaper in the territory of the municipality or, if there is no such newspaper, in a publication specialized in the field and sold mainly in Québec; and

(2) provide that any document to which it refers and any additional related document may only be obtained by means of that system.”;

(2) by striking out “province or” in paragraph 1 of subarticle 2.1;

(3) by replacing “other province or territory referred to in subparagraph 1” in paragraph 2 of subarticle 2.1 by “territory referred to in paragraph 1”;

(4) by replacing “or of a document to which it refers” in subarticle 3.1 by “, of a document to which it refers or of an additional related document”;

(5) by adding the following sentence at the end of subarticle 3.1: “The prohibition with respect to disclosing information also applies to the operator of the electronic tendering system described in the third paragraph of subarticle 1 and the operator’s employees, except with respect to information that may be used to determine the identity of a person who requested a copy of any of those documents, provided that person expressly authorized the operator to disclose such information.”

45. Article 938 of the Code is amended by replacing “provinces and territories of Canada” in subparagraph 2 of the first paragraph by “territories covered by an intergovernmental agreement on the opening of public procurement applicable to the municipality”.

46. The Code is amended by inserting the following article after article 938.0.3:

“938.0.4. A municipality may not amend a contract awarded following a call for tenders unless the amendment is accessory and does not change the nature of the contract.”

47. Article 938.1 of the Code is amended by replacing “938.1.1 or authorize” in the first paragraph by “938.1.1, authorize” and by inserting “, or authorize the municipality to award a contract to the winner of a design competition it holds” after “the regulation” in that paragraph.

48. Article 938.1.2 of the Code is amended

(1) by adding the following subparagraph after subparagraph 6 of the third paragraph:

“(7) measures to govern the making of decisions authorizing the amendment of a contract.”;

(2) by replacing “publishes the list required under article 961.3” in the fourth paragraph by “posts the statement and hyperlink required under the second paragraph of article 961.4”.

49. Article 961.3 of the Code is amended

(1) by striking out the second sentence of the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing subparagraph 3 of the fourth paragraph by the following subparagraph:

“(3) the identification of any tender, lower than the accepted tender, that was considered non-compliant.”;

(4) by replacing the seventh paragraph by the following paragraph:

“The information required under the second, third, fourth and fifth paragraphs with respect to a contract must remain on the Internet for at least three years after the date on which the information required under the fifth paragraph is posted.”

50. Article 961.4 of the Code is replaced by the following article:

“961.4. The list described in article 961.3 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 (chapter C-65.1).

The municipality must also permanently post on its website a statement concerning the publication requirement under the first paragraph and a hyperlink to the list. If the municipality does not have a website, the statement and the hyperlink must be published on the website of the regional county municipality whose territory comprises that of the municipality or, if the regional county municipality does not have a website, on another website of which the municipality shall give public notice of the address at least once a year.”

51. Article 961.5 of the Code is repealed.

52. Article 966.3 of the Code is amended by striking out “not later than 31 March following the expiry of the fiscal year for which he was appointed”.

53. Article 1020 of the Code is amended by replacing “\$1,000” by “\$7,000, not including interest”.

54. Article 1094.3 of the Code is amended by adding “or to finance election-related expenditures” at the end of the third paragraph.

55. The heading of Title XXX of the Code is replaced by the following:

“TITLE XXX

“CIVIL PROCEEDINGS AGAINST A MUNICIPALITY

“CHAPTER I

“NOTICES OF ACTION

“1112.1. No action in damages may be instituted against a municipality unless 15 days’ written notice of such action is given to the secretary-treasurer of the municipality and the action is instituted within six months after the date on which the cause of action arose. Such notice may be given by registered or certified letter; it must give the name and residence of the claimant and the nature of the damage for which damages are claimed, and be given within 60 days of the date on which the cause of action arose.

“CHAPTER II**“EXECUTION OF JUDGMENTS AGAINST A MUNICIPALITY”.**

56. The Code is amended by inserting the following after article 1127:

“CHAPTER III**“EXONERATION OF RESPONSIBILITY WITH RESPECT TO ROADS**

“1127.1. Despite any general law or special Act, no municipality may be held liable for damage resulting from an accident suffered by a person on a sidewalk, street, road, walkway or bikeway due to snow or ice, unless the claimant establishes that the accident was caused by the negligence or fault of the municipality; the court must take the weather conditions into account.

“1127.2. The municipality is not liable for damage caused by the presence of an object on the roadway, walkway or bikeway.

Nor is it liable for damage caused by the state of the roadway or bikeway to the tires or suspension system of a vehicle.

“1127.3. The municipality is not liable for damage resulting from the absence of a fence between the right of way of a road, front road, walkway or bikeway and contiguous land.

“1127.4. The municipality is not liable for damage caused through the fault of a builder or contractor to whom building, rebuilding or maintenance work has been entrusted, for the entire duration of such work.

“1127.5. Nothing in articles 1127.2 to 1127.4 is intended to reduce the scope of the exoneration provided for in article 1127.1.”

**ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE
DE MONTRÉAL**

57. Section 105.2 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended

(1) by striking out the second sentence of the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing subparagraph 3 of the fourth paragraph by the following subparagraph:

“(3) the identification of any tender, lower than the accepted tender, that was considered non-compliant.”;

(4) by replacing the seventh paragraph by the following paragraph:

“The information required under the second, third, fourth and fifth paragraphs with respect to a contract must remain on the Internet for at least three years after the date on which the information required under the fifth paragraph is posted.”

58. Section 105.3 of the Act is replaced by the following section:

105.3. The list described in section 105.2 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 (chapter C-65.1).

The Community must also permanently post on its website a statement concerning the publication requirement under the first paragraph and a hyperlink to the list.”

59. Section 105.4 of the Act is repealed.

60. Section 108 of the Act, amended by section 29 of chapter 1 of the statutes of 2010, is again amended

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

“A call for public tenders for a construction, supply or services contract must

(1) be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (chapter C-65.1) and in a newspaper circulated in the territory of the Community or, if there is no such newspaper, in a publication specialized in the field and sold mainly in Québec; and

(2) provide that any document to which it refers and any additional related document may only be obtained by means of that system.”;

(2) by striking out “province or” in subparagraph 1 of the fifth paragraph;

(3) by striking out “other province or” in subparagraph 2 of the fifth paragraph;

(4) by replacing “or of a document to which it refers” in the first sentence of the sixth paragraph by “, of a document to which it refers or of an additional related document”;

(5) by inserting the following sentence after the first sentence of the sixth paragraph: “The prohibition with respect to disclosing information also applies to the operator of the electronic tendering system described in the second paragraph and the operator’s employees, except with respect to

information that may be used to determine the identity of a person who requested a copy of any of those documents, provided that person expressly authorized the operator to disclose such information.”

61. The Act is amended by inserting the following section after section 112.3:

“**112.3.1.** The Community may not amend a contract awarded following a call for tenders unless the amendment is accessory and does not change the nature of the contract.”

62. Section 112.4 of the Act is amended by replacing “provinces and territories of Canada” in subparagraph 2 of the first paragraph by “territories covered by an intergovernmental agreement on the opening of public procurement applicable to the Community”.

63. Section 113 of the Act is amended by replacing “113.1, or allow” in the first paragraph by “113.1, allow” and by inserting “, or allow the Community to award a contract to the winner of a design competition it holds” after “the regulation” in that paragraph.

64. Section 113.2 of the Act is amended by adding the following subparagraph after subparagraph 6 of the third paragraph:

“(7) measures to govern the making of decisions authorizing the amendment of a contract.”

65. Section 215 of the Act is amended by striking out “not later than 31 March following the expiry of the fiscal year for which the auditor was appointed”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

66. Section 98.2 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended

(1) by striking out the second sentence of the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing subparagraph 3 of the fourth paragraph by the following subparagraph:

“(3) the identification of any tender, lower than the accepted tender, that was considered non-compliant.”;

(4) by replacing the seventh paragraph by the following paragraph:

“The information required under the second, third, fourth and fifth paragraphs with respect to a contract must remain on the Internet for at least three years after the date on which the information required under the fifth paragraph is posted.”

67. Section 98.3 of the Act is replaced by the following section:

“98.3. The list described in section 98.2 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 (chapter C-65.1).

The Community must also permanently post on its website a statement concerning the publication requirement under the first paragraph and a hyperlink to the list.”

68. Section 98.4 of the Act is repealed.

69. Section 101 of the Act, amended by section 36 of chapter 1 of the statutes of 2010, is again amended

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

“A call for public tenders for a construction, supply or services contract must

(1) be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (chapter C-65.1) and in a newspaper circulated in the territory of the Community or, if there is no such newspaper, in a publication specialized in the field and sold mainly in Québec; and

(2) provide that any document to which it refers and any additional related document may only be obtained by means of that system.”;

(2) by striking out “province or” in subparagraph 1 of the fifth paragraph;

(3) by striking out “other province or” in subparagraph 2 of the fifth paragraph;

(4) by replacing “or of a document to which it refers” in the first sentence of the sixth paragraph by “, of a document to which it refers or of an additional related document”;

(5) by inserting the following sentence after the first sentence of the sixth paragraph: “The prohibition with respect to disclosing information also applies to the operator of the electronic tendering system described in the second paragraph and the operator’s employees, except with respect to information that may be used to determine the identity of a person who requested a copy of any of those documents, provided that person expressly authorized the operator to disclose such information.”

70. The Act is amended by inserting the following section after section 105.3:

“**105.3.1.** The Community may not amend a contract awarded following a call for tenders unless the amendment is accessory and does not change the nature of the contract.”

71. Section 105.4 of the Act is amended by replacing “provinces and territories of Canada” in subparagraph 2 of the first paragraph by “territories covered by an intergovernmental agreement on the opening of public procurement applicable to the Community”.

72. Section 106 of the Act is amended by replacing “106.1, or allow” in the first paragraph by “106.1, allow” and by inserting “, or allow the Community to award a contract to the winner of a design competition it holds” after “the regulation” in that paragraph.

73. Section 106.2 of the Act is amended by adding the following subparagraph after subparagraph 6 of the third paragraph:

“(7) measures to govern the making of decisions authorizing the amendment of a contract.”

74. Section 202 of the Act is amended by striking out “not later than 31 March following the expiry of the fiscal year for which the auditor was appointed”.

MUNICIPAL POWERS ACT

75. Section 17.2 of the Municipal Powers Act (R.S.Q., chapter C-47.1) is amended by striking out “province or” in the third paragraph.

76. Section 17.3 of the Act is amended

(1) by replacing “477.7” in the first paragraph by “477.6”;

(2) by replacing “961.5” in the first paragraph by “961.4”;

(3) by replacing “list described in the first paragraph of section 477.5 of the Cities and Towns Act or article 961.3 of the Municipal Code of Québec must be published” in the second paragraph by “statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act or article 961.4 of the Municipal Code of Québec must be posted”.

77. Section 76 of the Act is amended

(1) by replacing “that the Minister appoint an arbitrator to” in the first paragraph by “that the Commission municipale du Québec”;

(2) by replacing “The arbitrator appointed under the first paragraph may” at the beginning of the third paragraph by “The Commission may”;

(3) by replacing “The arbitrator” at the beginning of the second sentence of the third paragraph by “The Commission”;

(4) by replacing “arbitrator’s” in the fourth paragraph by “Commission’s”;

(5) by striking out the fifth and sixth paragraphs.

78. Section 111.0.1 of the Act is amended by striking out “province or” in the third paragraph.

79. Section 111.0.2 of the Act is amended

(1) by replacing “477.7” in the first paragraph by “477.6”;

(2) by replacing “961.5” in the first paragraph by “961.4”;

(3) by replacing “list described in the first paragraph of section 477.5 of the Cities and Towns Act or article 961.3 of the Municipal Code of Québec must be published” in the second paragraph by “statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act or article 961.4 of the Municipal Code of Québec must be posted”.

80. Section 119 of the Act is amended

(1) by replacing “961.5” in the first paragraph by “961.4”;

(2) by replacing “list described in the first paragraph of article 961.3 of the Municipal Code of Québec must be published” in the third paragraph by “statement and hyperlink required under the second paragraph of article 961.4 of the Municipal Code of Québec must be posted”.

ACT RESPECTING MUNICIPAL TAXATION

81. Section 244.74 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended

(1) by replacing the first sentence of the third paragraph by the following sentence: “The body must contribute, out of those sums and in the amount determined annually by the Minister of Public Security after consulting with the Minister of Municipal Affairs, Regions and Land Occupancy, the Union des municipalités du Québec, the Fédération québécoise des municipalités locales et régionales (FQM) and Ville de Montréal, to financing the costs related to verifying that a 9-1-1 emergency centre meets the condition prescribed in subparagraph 1 of the first paragraph of section 52.7 of the

Civil Protection Act (chapter S-2.3), whether the verification is carried out by the Minister of Public Security or by a body it designates for that purpose.”;

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

“Not later than 30 April each year, the body must send the Minister its financial statements for the preceding fiscal year, together with a report on its activities setting out, among other things, how the sums were apportioned among the municipalities.

The Minister may require that any other document or information the Minister specifies be sent at the same time.”

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

82. Section 214.3 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) is amended by adding “or the Municipal Code of Québec (chapter C-27.1)” at the end of the second paragraph.

CIVIL PROTECTION ACT

83. Section 52.9 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 repealed.

RESIDENTIAL SWIMMING POOL SAFETY ACT

84. Section 2 of the Residential Swimming Pool Safety Act (R.S.Q., chapter S-3.1.02) is amended

(1) by adding the following sentence: “They may institute penal proceedings for an offence under the regulation committed in their territory.”;

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

“The fine belongs to the municipality if it instituted the proceedings.

Proceedings referred to in the first paragraph may be instituted before a municipal court having jurisdiction in the territory in which the offence was committed. The costs relating to proceedings brought before a municipal court belong to the municipality in which the court has jurisdiction, except any part of the costs remitted by the collector to another prosecuting party under article 345.2 of the Code of Penal Procedure (chapter C-25.1) and any costs remitted to the defendant or imposed on the municipality under article 223 of that Code.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

85. Section 8 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01) is replaced by the following section:

8. Despite section 6, the board of directors of the Société de transport de Montréal is composed of seven to ten members designated as follows:

(1) Ville de Montréal, acting through its urban agglomeration council, shall designate a maximum of seven members from among the members of its regular council and the councils of the other municipalities whose territory is included in the urban agglomeration; and

(2) Ville de Montréal, acting through its urban agglomeration council, shall designate three members from among the residents of the urban agglomeration, two of whom are users of the public transportation services and the other, a user of services adapted to the needs of handicapped persons.

The designation of two users of public transportation services provided for in subparagraph 2 of the first paragraph must bring to the board of directors at least one person who is under 35 years of age at the time of appointment.”

86. Section 92.2 of the Act is amended

(1) by striking out the second sentence of the first paragraph;

(2) by striking out the second paragraph;

(3) by replacing subparagraph 3 of the fourth paragraph by the following subparagraph:

“(3) the identification of any tender, lower than the accepted tender, that was considered non-compliant.”;

(4) by replacing the seventh paragraph by the following paragraph:

“The information required under the second, third, fourth and fifth paragraphs with respect to a contract must remain on the Internet for at least three years after the date on which the information required under the fifth paragraph is posted.”

87. Section 92.3 of the Act is replaced by the following section:

92.3. The list described in section 92.2 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 (chapter C-65.1).

The transit authority must also permanently post on its website a statement concerning the publication requirement under the first paragraph and a hyperlink to the list.”

88. Section 92.4 of the Act is repealed.

89. Section 95 of the Act, amended by section 55 of chapter 1 of the statutes of 2010, is again amended

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

“A call for public tenders for a construction, supply or services contract must

(1) be published by means of the electronic tendering system approved by the Government for the purposes of the Act respecting contracting by public bodies (chapter C-65.1) and in a newspaper circulated in the transit authority’s area of jurisdiction or, if there is no such newspaper, in a publication specialized in the field and sold mainly in Québec; and

(2) provide that any document to which it refers and any additional related document may only be obtained by means of that system.”;

(2) by striking out “province or” in subparagraph 1 of the fifth paragraph;

(3) by striking out “province or” in subparagraph 2 of the fifth paragraph;

(4) by replacing “or of a document to which it refers” in the first sentence of the sixth paragraph by “, of a document to which it refers or of an additional related document”;

(5) by inserting the following sentence after the first sentence of the sixth paragraph: “The prohibition with respect to disclosing information also applies to the operator of the electronic tendering system described in the second paragraph and the operator’s employees, except with respect to information that may be used to determine the identity of a person who requested a copy of any of those documents, provided that person expressly authorized the operator to disclose such information.”

90. Section 101.1 of the Act is amended by replacing “provinces and territories of Canada” in subparagraph 2 of the first paragraph by “territories covered by an intergovernmental agreement on the opening of public procurement applicable to the transit authority”.

91. The Act is amended by inserting the following section after section 102:

“**102.1.** A transit authority may not amend a contract awarded following a call for tenders unless the amendment is accessory and does not change the nature of the contract.”

92. Section 103 of the Act is amended by replacing “103.1, or allow” in the first paragraph by “103.1, allow” and by inserting “, or allow the transit authority to award a contract to the winner of a design competition it holds” after “that regulation” in that paragraph.

93. Section 103.2 of the Act is amended by adding the following subparagraph after subparagraph 6 of the third paragraph:

“(7) measures to govern the making of decisions authorizing the amendment of a contract.”

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK
REGIONAL GOVERNMENT

94. Section 204 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended

- (1) by striking out “province or” in the first paragraph of subsection 2.1;
- (2) by striking out “province or” in the second paragraph of subsection 2.1.

95. Section 204.3 of the Act is amended by replacing “provinces and territories of Canada” at the end of paragraph 2 by “territories covered by an intergovernmental agreement on the opening of public procurement applicable to the municipality”.

96. Section 204.4 of the Act is amended by replacing “tenders or authorize” in the first paragraph by “tenders, authorize” and by inserting “, or authorize the municipality to award a contract to the winner of a design competition it holds” after “a newspaper” in that paragraph.

97. Section 358 of the Act is amended

- (1) by striking out “province or” in the first paragraph of subsection 2.1;
- (2) by striking out “province or” in the second paragraph of subsection 2.1.

98. Section 358.3 of the Act is amended by replacing “provinces and territories of Canada” in paragraph 2 by “territories covered by an intergovernmental agreement on the opening of public procurement applicable to the Regional Government”.

99. Section 358.4 of the Act is amended by replacing “tenders or authorize” in the first paragraph by “tenders, authorize” and by inserting “, or authorize the Regional Government to award a contract to the winner of a design competition it holds” after “a newspaper” in that paragraph.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
CONCERNING MUNICIPAL AFFAIRS

100. Section 282 of the Act to amend various legislative provisions concerning municipal affairs (2002, chapter 37), amended by section 237 of

chapter 19 of the statutes of 2003, section 93 of chapter 50 of the statutes of 2005 and section 12 of chapter 33 of the statutes of 2007, is again amended by replacing “April 2010” in the tenth paragraph by “July 2012”.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

101. The Act to amend various legislative provisions concerning municipal affairs (2003, chapter 3) is amended by inserting the following section after section 13.2, enacted by section 146 of chapter 28 of the statutes of 2005:

“**13.3.** The Government may, by regulation and despite sections 12 and 13.1, prescribe the portion of any actuarial gain determined by a complete actuarial valuation of a pension plan that must be appropriated for the redemption of a bond remitted to the pension fund of the plan under section 255 of the Act to amend various legislative provisions concerning municipal affairs (2004, chapter 20).

A regulation made under the first paragraph 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 (R.S.Q., chapter R-18.1).”

ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

102. Section 133 of the Act to again amend various legislative provisions concerning municipal affairs (2005, chapter 50), amended by section 37 of chapter 19 of the statutes of 2008, is again amended by replacing “2009” in the second paragraph by “2011”.

ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

103. Section 132 of the Act to again amend various legislative provisions respecting municipal affairs (2006, chapter 60) is amended by replacing the last sentence of the second paragraph by the following sentences: “The by-law must be adopted not later than 31 December 2011. If, for the purposes of section 110.10.1 of that Act, the council adopts a by-law revising the planning program, a by-law replacing the zoning by-law and a by-law replacing the subdivision by-law on the same day, all three by-laws come into force on the day on which certificates are drawn up in respect of the latter two, under section 555 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), establishing that they are deemed to be approved by the qualified voters. However, if either of the latter two by-laws must be the subject of a referendum poll, all three by-laws come into force on the day on which the statement of the final results of the poll establishing a greater number of affirmative votes than negative votes is drawn up in respect of that

by-law under section 578 of that Act. If both by-laws must be the subject of a referendum poll, the statement of the final results must be drawn up on the same day in respect of both by-laws.”

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
RESPECTING MUNICIPAL AFFAIRS

104. Section 125 of the Act to amend various legislative provisions respecting municipal affairs (2009, chapter 26) is amended by adding the following paragraph at the end:

“Fire safety cover plans that were certified compliant by the Minister before 17 June 2009 but not duly adopted are deemed to be duly adopted and to have come into force on the sixtieth day following the issue of the certificate. 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 the Fire Safety Act applies and that was instituted before 11 May 2010.”

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
PRINCIPALLY WITH REGARD TO THE AWARDING PROCESS FOR
CONTRACTS MADE BY MUNICIPAL BODIES

105. Section 63 of the Act to amend various legislative provisions principally with regard to the awarding process for contracts made by municipal bodies (2010, chapter 1) is replaced by the following section:

“**63.** Section 477.5 of the Cities and Towns Act, article 961.3 of the Municipal Code of Québec, section 105.2 of the Act respecting the Communauté métropolitaine de Montréal, section 98.2 of the Act respecting the Communauté métropolitaine de Québec and section 92.2 of the Act respecting public transit authorities, enacted by sections 10, 27, 28, 35 and 54, apply to any contract entered into on or after 1 April 2011.”

106. Section 64 of the Act is amended by replacing “September 2010” by “January 2011”.

107. Section 65 of the Act is repealed.

108. Section 66 of the Act is replaced by the following section:

“**66.** If a municipality, a metropolitan community, a public transit authority or another person to whom section 477.5 of the Cities and Towns Act or article 961.3 of the Municipal Code of Québec, enacted respectively by sections 10 and 27, makes an application to the Minister of Municipal Affairs, Regions and Land Occupancy before 1 April 2011, the Minister may replace the date of 1 April 2011 specified in section 63 by a later date for that applicant.”

OTHER AMENDING PROVISIONS

109. Section 71 of Order in Council 841-2001 dated 27 June 2001 (2001, G.O. 2, 3660), respecting Ville de Saguenay, amended by section 120 of chapter 18 of the statutes of 2008, is again amended by adding the following sentence at the end of the second paragraph: “In particular, if the application for a minor exemption concerns an immovable situated in a zone contiguous to another borough, the notice required under section 145.6 of that Act must be posted in the office of, and published in a newspaper in, that borough.”

110. Section 66 of Order in Council 850-2001 dated 4 July 2001 (2001, G.O. 2, 3695), respecting Ville de Sherbrooke, amended by section 121 of chapter 18 of the statutes of 2008, is again amended by adding the following sentence at the end of the second paragraph: “In particular, if the application for a minor exemption concerns an immovable situated in a zone contiguous to another borough, the notice required under section 145.6 of that Act must be posted in the office of, and published in a newspaper in, that borough.”

111. Section 67 of Order in Council 1229-2005 dated 8 December 2005 (2005, G.O. 2, 5176A), respecting the urban agglomeration of Montréal, amended by section 130 of chapter 60 of the statutes of 2006 and section 33 of chapter 19 of the statutes of 2008, is again amended by replacing “2009” in the second paragraph by “2011”.

112. Section 68 of the Order in Council, replaced by section 34 of chapter 19 of the statutes of 2008, is amended by replacing “2009” in the fifth paragraph by “2011”.

TRANSITIONAL AND FINAL PROVISIONS

113. A regional county municipality whose warden is elected in accordance with section 210.29.2 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) and that, without or before becoming a party to the pension plan established under the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3), paid to the Commission administrative des régimes de retraite et d’assurances before 11 June 2010 contributions collected from the warden is deemed to have participated in the plan in respect of that person from the beginning of the period in respect of which the contributions were collected.

114. A by-law amending the Régime de retraite des employés manuels de la Ville de Montréal, registered under number 27494, following a division or merger under section 37.2 of Schedule C to the Charter of Ville de Montréal (R.S.Q., chapter C-11.4), enacted by section 7, may order that the rules that are to be applicable to the blue-collar workers of Ville de Montréal under the agreement entered into on 2 October 2009 between Ville de Montréal and the Syndicat des cols bleus regroupés de Montréal relating to the standardization of the pension plans of the blue-collar workers of Ville de Montréal, are applicable to the officers and employees concerned by such a merger from 1 January 2010.

115. Until the coming into force of a by-law adopted under the third paragraph of section 124 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5), replaced by section 19, the objectives and criteria that must be taken into consideration by the Commission d'urbanisme et de conservation de Québec with respect to an area not under its jurisdiction on 10 June 2010 are those determined in a by-law in force adopted under section 145.15 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1).

116. The statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act (R.S.Q., chapter C-19), of article 961.4 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), of section 105.3 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01), of section 98.3 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) or of section 92.3 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01), amended by sections 28, 50, 58, 67 and 87, must be posted not later than the date on which the list required under section 477.5 of the Cities and Towns Act, article 961.3 of the Municipal Code of Québec, section 105.2 of the Act respecting the Communauté métropolitaine de Montréal, section 98.2 of the Act respecting the Communauté métropolitaine de Québec or section 92.2 of the Act respecting public transit authorities is published.

117. Subparagraph 2 of the third paragraph of subsection 1 of section 573 of the Cities and Towns Act, subparagraph 2 of the third paragraph of subarticle 1 of article 935 of the Municipal Code of Québec and subparagraph 2 of the second paragraph of section 108 of the Act respecting the Communauté métropolitaine de Montréal, of section 101 of the Act respecting the Communauté métropolitaine de Québec and of section 95 of the Act respecting public transit authorities, enacted by paragraph 1 of sections 32, 44, 60, 69 and 89, apply in respect of any call for public tenders published on or after 1 April 2011.

118. Despite any provision to the contrary, Ville de Longueuil may transfer lot 4 514 008 of the cadastre of Québec gratuitously to Ville de Saint-Lambert.

119. Section 100 has effect from 2 April 2010.

120. Sections 102, 111 and 112 have effect from 1 January 2010.

121. A municipality or intermunicipal board may reach an agreement with a supplier to amend the contract it entered into with the supplier for the disposal of residual materials in order to provide that any amount the supplier must pay to fulfill the contract as of the date of coming into force of the amendment, and that results from the coming into force of the first regulation to amend the Regulation respecting the charges payable for the disposal of

residual materials, enacted by Order in Council 340-2006 (2006, G.O. 2, 1481) is in addition to the price established in the contract and is to be borne by the municipality or the board.

The power under the first paragraph may be exercised by the municipality or the board only in respect of a contract entered into before the date on which the amending regulation referred to in the first paragraph is published in the *Gazette officielle du Québec* and to the extent that all tenderers are treated equally.

122. This Act comes into force on 11 June 2010, except

- (1) section 20, which comes into force on 1 January 2011;
- (2) paragraph 4 of sections 32, 44, 60, 69 and 89, which comes into force on 1 September 2010;
- (3) paragraph 5 of sections 32, 44, 60, 69 and 89, which comes into force on 1 April 2011; and
- (4) section 83, which comes into force on the date to be set by the Government.

2010, chapter 19

AN ACT TO EXTEND THE TERMS OF OFFICE OF THE BOARD MEMBERS OF PUBLIC HEALTH AND SOCIAL SERVICES INSTITUTIONS

Bill 106

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 1 June 2010

Passed in principle 8 June 2010

Passed 11 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

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 2010 to 2011 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 19

AN ACT TO EXTEND THE TERMS OF OFFICE OF THE BOARD MEMBERS OF PUBLIC HEALTH AND SOCIAL SERVICES INSTITUTIONS

[Assented to 11 June 2010]

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 2010, are postponed to 2011.

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 11 June 2010.

2010, chapter 20

AN ACT TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 30 MARCH 2010, REDUCE THE DEBT AND RETURN TO A BALANCED BUDGET IN 2013-2014

Bill 100

Introduced by Mr. Raymond Bachand, Minister of Finance

Introduced 12 May 2010

Passed in principle 20 May 2010

Passed 12 June 2010

Assented to 12 June 2010

Coming into force: 12 June 2010, subject to the following provisions:

(1) paragraph 2 of section 39 comes into force on the date of coming into force of paragraph 1 of section 54 of the Act to again amend the Highway Safety Code and other legislative provisions (2008, chapter 14). On the same date, subparagraph 5 of the first paragraph of section 648.4 of the Highway Safety Code (R.S.Q., chapter C-24.2) ceases to have effect;

(2) Division I of Chapter III, comprising sections 30 to 33, and section 76, come into force on 1 July 2010;

(3) section 40, as regards the second paragraph and the words “except the sums referred to in the second paragraph,” in the third paragraph of section 12.32.1 of the Act respecting the Ministère des Transports, and section 50, as regards section 88.8 of the Transport Act, come into force on the date the increase in the fuel tax in the territory of the Communauté métropolitaine de Québec becomes applicable;

(4) paragraph 1 of section 54, section 57 and sections 61 to 66 and 80 come into force on 1 January 2014

Legislation amended:

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

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

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

Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003)

Hydro-Québec Act (R.S.Q., chapter H-5)

Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2)

Act respecting the Ministère des Transports (R.S.Q., chapter M-28)

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

(Cont'd on next page)

Legislation amended: (Cont'd)

Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001)
Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1)
Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)
Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01)
Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01)
Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17)
Fuel Tax Act (R.S.Q., chapter T-1)
Transport Act (R.S.Q., chapter T-12)

Explanatory notes

The purpose of this Act is to implement measures announced in the Budget Speech of 30 March 2010 and measures aimed at returning to a balanced budget in 2013-2014 and reducing the debt.

It curbs government spending

(1) by limiting the percentage increase in the remuneration of senior executives and management personnel of government departments and bodies during the period from 1 April 2010 to 31 March 2015;

(2) by prohibiting, for a two-year period, the granting of bonuses, allowances, compensation or other additional performance-based remuneration to senior executives and management personnel of government departments and certain bodies, and to the office staff of a minister;

(3) by requiring State-owned enterprises and certain of their subsidiaries to require their senior executives and management personnel to participate in efforts to reduce performance-based additional remuneration, the result of which should be at least comparable to that required of senior executives and management personnel in other bodies;

(4) by asking bodies in the health and social services network, bodies in the education network and universities to make an effort to downsize their management and administrative personnel, mainly through attrition;

(5) by requiring certain bodies to take measures to reduce their advertising, training, travel and other administrative operating expenses; and

(6) by cancelling the increases in the annual indemnity payable to Members of the National Assembly for the period from 1 April 2010 to 31 March 2012.

As regards the funding of public services,

(1) it creates the Fund to Finance Health and Social Services Institutions, into which the health contribution it imposes will be paid, among other sums, in order to finance institutions in that sector based on their productivity and results;

(2) it creates the Road and Public Transit Infrastructure Fund to finance projects in that sector and provides that most of the proceeds from the fuel tax are to be paid into it, as well as the duties on driver's licences and most registration fees; and

(3) it prescribes when and how fees are adjusted.

To reduce the debt,

(Cont'd on next page)

Explanatory notes (Cont'd)

(1) it amends the Act to reduce the debt and establish the Generations Fund to revise the debt reduction targets to be attained in 2025-2026;

(2) it amends the Hydro-Québec Act to provide for the annual payment into the Generations Fund of a portion of the dividends paid by Hydro-Québec to the Government, up to a total of \$1,575,000,000; and

(3) it amends the Act respecting the Régie de l'énergie to allow a gradual increase in the heritage pool electricity cost as of the year 2014 and the adjustment of that cost after five years.

The Act increases

(1) the part of the proceeds from the tobacco tax to be paid into the Sports and Physical Activity Development Fund;

(2) the authorized capital of the Société des établissements de plein air du Québec and the Société générale de financement; and

(3) the maximum term of imprisonment for certain fiscal offences.

Lastly, the Act contains transitional and final provisions.



Chapter 20

AN ACT TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 30 MARCH 2010, REDUCE THE DEBT AND RETURN TO A BALANCED BUDGET IN 2013-2014

[Assented to 12 June 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

**CONTROL OF REMUNERATION, HIRING AND CERTAIN OTHER
EXPENSES**

DIVISION I

INTERPRETATION

1. In this chapter,

“body” means

(1) a government body, that is, a government department or a body whose personnel is appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1);

(2) a State-owned enterprise, that is, Hydro-Québec, Investissement Québec, the Société de l'assurance automobile du Québec, the Société des alcools du Québec, the Société des loteries du Québec and the Société générale de financement, as well as each subsidiary constituted under the laws of Québec or another jurisdiction in Canada all of whose shares are held directly or indirectly by one of those enterprises, except the subsidiaries of the Société générale de financement;

(3) a body of the Administration, that is, a body whose constituting Act provides that the remuneration of the members of its personnel is determined in accordance with the conditions defined by the Government, a government agency mentioned in 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), the Centre de recherche industrielle du Québec, Immobilière SHQ and the Société de développement de la Baie James, but not a State-owned enterprise or the Caisse de dépôt et placement du Québec;

(4) a body in the education network, that is, a school board or the Comité de gestion de la taxe scolaire de l'Île de Montréal established by the Education Act (R.S.Q., chapter I-13.3) or a college to which the General and Vocational Colleges Act (R.S.Q., chapter C-29) applies;

(5) a body in the health and social services network, that is, an institution or a body classified as an institution to which the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors applies; or

(6) a university, that is, an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (R.S.Q., chapter E-14.1).

A person appointed under an Act by the National Assembly or the Government, together with the personnel the person manages, is considered to be a government body.

“management personnel” means

(1) in a government body, a State-owned enterprise, a body of the Administration or a body in the education network or the health and social services network, the persons who exercise management duties or are assigned the status of manager except senior executives and employees within the meaning of the Labour Code (R.S.Q., chapter C-27); or

(2) in universities, the members of the administrative personnel referred to in section 4.5 of the Act respecting educational institutions at the university level.

“senior executive” means,

(1) in a State-owned enterprise, the most senior officer, other than the president and chief executive officer of the Société de l'assurance automobile du Québec, a vice-president or vice-chair or any person with management responsibilities who reports directly to the most senior officer;

(2) in a body of the Administration, the most senior officer, a vice-president or vice-chair or any person with management responsibilities who reports directly to the most senior officer and is not appointed by the National Assembly or the Government;

(3) in a body in the education network, a director general, assistant director general or senior consultant of a school board or of the Comité de gestion de la taxe scolaire de l'Île de Montréal, or a director general or academic dean of a college;

(4) in a body in the health and social services network, an executive director, deputy executive director or senior consultant to the general management; or

(5) in a university, a member of the senior administrative personnel to whom section 4.4 of the Act respecting educational institutions at the university level applies.

DIVISION II

REMUNERATION

2. Salary rates and scales for the senior executives and management personnel of government bodies and bodies in the education network and in the health and social services network, in force on the 31 March preceding each period specified below, are increased by the following percentages:

- (1) for the period from 1 April 2010 to 31 March 2011, 0.5%;
- (2) for the period from 1 April 2011 to 31 March 2012, 0.75%;
- (3) for the period from 1 April 2012 to 31 March 2013, 1.00%;
- (4) for the period from 1 April 2013 to 31 March 2014, 1.25%; and
- (5) for the period from 1 April 2014 to 31 March 2015, 1.5%.

3. The bonuses and allowances of the personnel referred to in section 2, in force on the 31 March preceding each period specified in that section, are increased by the same percentages for the same periods.

Bonuses and allowances do not include amounts paid to cover expenses, such as allowances for meal or travel expenses.

Bonuses and allowances expressed as a percentage of salary, in force on the 31 March preceding each period specified in section 2, may not be increased for those periods.

4. The prescribed 1.25% increase for the period from 1 April 2013 to 31 March 2014 is increased by a percentage increase equal to the difference between the cumulative increase in Québec's nominal gross domestic product (GDP) for the years 2010, 2011 and 2012, based on Statistics Canada data, and the forecast cumulative increase in Québec's nominal GDP for the same years, established at 3.8% for the year 2010, 4.5% for the year 2011 and 4.4% for the year 2012.

The percentage increase so computed may not, however, be greater than 0.75%.

The chair of the Conseil du trésor publishes a notice of the percentage increase in the *Gazette officielle du Québec* within 60 days after publication of the Statistics Canada data regarding Québec's nominal GDP for the year 2012.

5. The prescribed 1.5% increase for the period from 1 April 2014 to 31 March 2015 is increased by a percentage increase equal to the difference between the cumulative increase in Québec's nominal GDP for the years 2010, 2011, 2012 and 2013, based on Statistics Canada data, and the forecast cumulative increase in Québec's nominal GDP for the same years, established at 3.8% for the year 2010, 4.5% for the year 2011, 4.4% for the year 2012 and 4.3% for the year 2013.

The percentage increase so computed may not, however, be greater than 1.5% minus the percentage increase announced for the preceding period.

The chair of the Conseil du trésor publishes a notice of the percentage increase in the *Gazette officielle du Québec* within 60 days after publication of the Statistics Canada data regarding Québec's nominal GDP for the year 2013.

6. The salary rates and scales and the bonuses and allowances of the senior executives and management personnel of State-owned enterprises, bodies of the Administration and universities, in force on the 31 March preceding each period specified in section 2, may not be increased by a higher percentage than the percentages prescribed in that section or computed under section 4 or 5 for the same periods or the periods determined under section 7, as applicable.

7. If an increase came into effect in the year preceding 12 May 2010, each increase in salary rates and scales and in bonuses and allowances prescribed by this chapter is postponed to the next anniversary date of that increase.

8. No bonus, allowance, premium, compensation or other additional remuneration based on personal performance or the performance of a body for either of the fiscal years beginning in 2010 and 2011, may be granted to

(1) the management personnel of a government body;

(2) a senior executive or the management personnel of a body of the Administration, a body in the health and social services network, a body in the education network or a university; or

(3) the members of a minister's office staff referred to in section 11.5 of the Executive Power Act (R.S.Q., chapter E-18).

The first paragraph does not prevent progression within a salary scale that is dependent on a performance evaluation, or the payment of performance-based additional remuneration for a fiscal year beginning not later than 2009.

For the purposes of this chapter, "fiscal year" includes a financial year.

9. State-owned enterprises must require their senior executives and management personnel to participate in efforts to reduce performance-based additional remuneration, the results of which should be at least comparable to the effort required of senior executives and management personnel in government bodies.

The Government may, on the recommendation of the Minister of Finance, change the conditions of employment concerning performance-based additional remuneration in a State-owned enterprise if the board of directors of the enterprise fails to change them within a reasonable time in order to achieve the results sought in the first paragraph.

10. The management personnel of the Société de l'assurance automobile du Québec established under the Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011) are subject to sections 2 and 8. The Société's senior executives are subject to sections 6 and 8.

DIVISION III

CONTROL OF CERTAIN EXPENSES AND HIRING LIMITS

11. By the end of their fiscal year beginning in 2013, bodies in the health and social services network, bodies in the education network and universities must have reduced their administrative operating expenses by at least 10% in relation to administrative operating expenses incurred during their fiscal year beginning in 2009.

To that end, bodies in the health and social services network and bodies in the education network must, among other things, take the necessary measures to ensure that at the end of their fiscal year beginning in 2010, the sum of their advertising, training and travel expenses has been reduced by 25% in relation to the sum of those expenses for the preceding fiscal year.

Similarly, universities must, among other things, take the necessary measures to ensure that at the end of their fiscal year beginning in 2010, the sum of their training and travel expenses has been reduced by 25% in relation to the sum of those expenses for the preceding fiscal year.

This section does not exempt a body or university from the application of the Act to promote workforce skills development and recognition (R.S.Q., chapter D-8.3).

12. The management personnel and administrative personnel in bodies in the health and social services network, bodies in the education network and universities must be reduced, giving priority to attrition, to reduce operating expenses. The reduction must continue until the end of the fiscal year beginning in 2013, even if operating expenses have been reduced in accordance with section 11.

13. By 30 September 2010, each body in the education network and each university must submit a plan to reduce both administrative operating expenses and personnel to the Minister of Education, Recreation and Sports.

Similarly, each health and social services agency and each health and social services council must, by the same date, submit such a plan to the Minister of Health and Social Services.

The plan of an agency or council must include the measures applicable to the agency or council, as well as those applicable to the other bodies in the health and social services network in its region.

14. The board of directors or, failing such a board, the person holding the position of highest authority within a body other than a budget-funded body listed in Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001), except a State-owned enterprise, must adopt a policy to reduce the body's administrative operating expenses in accordance with the first and second paragraphs of section 11, keeping in mind the body's commercial characteristics.

This section also applies to the Commission administrative des régimes de retraite et d'assurances, the Commission de la santé et de la sécurité du travail and the Régie des rentes du Québec, but does not apply to Héma-Québec.

15. The board of directors of a State-owned enterprise, keeping in mind the enterprise's characteristics, must adopt a policy aimed at reducing the expenses referred to in the first and second paragraphs of section 11.

16. The policies referred to in sections 14 and 15 must be submitted to the Government before 30 September 2010, for approval with or without amendment. If a body or State-owned enterprise fails to submit such a policy before that date, the Government may order that the applicable policy be adopted.

The Minister responsible for a State-owned enterprise is responsible for the application of section 15 and this section to the enterprise.

17. The Minister responsible for a body to which this division applies may provide guidelines to the body on measures to reduce administrative operating expenses in accordance with section 11 and to reduce the personnel referred to in section 12.

Guidelines for bodies in the health and social services network, bodies in the education network or universities must be submitted to the Conseil du trésor for approval and guidelines for other bodies must be submitted to the Government for approval.

DIVISION IV**MEASURES**

18. A body within the meaning of this chapter must report on the application of this chapter in the annual report that it is required to prepare and that covers all or part of an application period specified in section 2 or section 7, as applicable.

19. A government body, a State-owned enterprise or a body of the Administration must provide any information the chair of the Conseil du trésor requests on the implementation of this chapter. The chair of the Conseil du trésor may also require the preparation of documents on the implementation of this chapter.

Bodies in the health and social services network, bodies in the education network and universities must provide any information the Minister responsible requests on the implementation of this chapter. That Minister may also require the preparation of documents on the implementation of this chapter.

20. This chapter applies despite any contrary provision of an Act, regulation, by-law, order, order in council, directive, decision, policy, budget rule, agreement, contract or other similar instrument.

However, it does not restrict the application of the Pay Equity Act (R.S.Q., chapter E-12.001), including the application of increases in salary rates and scales that result from that application.

21. Changes to conditions of employment that result from the application of this chapter may not give rise to any compensation or reparation.

22. An increase in salary rates and scales or in bonuses and allowances that is greater than the increase prescribed in sections 2 to 7 or the payment of additional remuneration in contravention of section 8 is of no effect.

If no agreement is reached regarding the repayment of an amount paid in contravention of this chapter, a body must recover the amount by deducting from an employee's remuneration each pay period an amount not exceeding 30% of the employee's gross salary.

23. The salary and bonus adjustments resulting from the application of this chapter do not bear interest.

24. The Government may, on the recommendation of the Conseil du trésor,

(1) exempt a body or a category of bodies, in whole or in part, from the application of this chapter; and

(2) exempt a person or a category of persons, in whole or in part, from the application of this chapter.

25. The Government may, without further formality, set or change the amount or the date of payment of any funds that the Government or a Minister or mandatory body of the Government pays to a body to which this chapter applies in order to take into account the application of this chapter.

26. An order made by the Government under this chapter takes effect on the date on which it is adopted or on another date specified in the order. The Regulations Act (R.S.Q., chapter R-18.1) does not apply to such an order.

27. Unless otherwise provided, the chair of the Conseil du trésor is responsible for the administration of Divisions I to IV of this chapter.

DIVISION V

INDEMNITY OF MEMBERS OF THE NATIONAL ASSEMBLY

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

28. Section 1 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 paragraph after the second paragraph:

“However, the annual indemnity shall not be increased for the period from 1 April 2010 to 31 March 2012.”

CHAPTER II

FIGHT AGAINST TAX EVASION

ACT RESPECTING THE MINISTÈRE DU REVENU

29. The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by replacing “notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both the fine herein described and imprisonment for a term not exceeding two years” in sections 62, 62.0.1 and 62.1 by “despite articles 231 and 348 of the Code of Penal Procedure (chapter C-25.1), to both that fine and imprisonment for a term not exceeding five years less one day”.

CHAPTER III**FINANCING OF HEALTH INSTITUTIONS AND INFRASTRUCTURES
AND MEASURES RELATING TO FEES****DIVISION I****FUND TO FINANCE HEALTH AND SOCIAL SERVICES
INSTITUTIONS****ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET
DES SERVICES SOCIAUX**

30. The Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2) is amended by inserting the following sections after section 11.1:

“11.2. The Fund to Finance Health and Social Services Institutions is established.

The purpose of the Fund is to finance the public institutions and private institutions under agreement to which the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5) applies.

More particularly, the Fund is dedicated to financing

(1) the institutions on the basis of the volume of services provided and subject to the achievement of performance objectives set by the Minister;

(2) the deployment of family medicine groups throughout Québec, the improvement of home care support services, training and development for specialized nurse practitioners and other measures to reinforce primary care services;

(3) new initiatives to improve the performance of the health and social services system; and

(4) any other initiatives that contribute to maintaining the accessibility and quality of health and social services.

“11.3. The Fund is made up of

(1) the money collected by the Minister of Revenue as a health contribution under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);

(2) the money paid into it by the Minister of Finance under section 11.4;

(3) the money paid into it by the Minister out of the appropriations granted for that purpose by Parliament;

(4) the gifts and legacies expressly intended for the Fund, and other contributions paid into the Fund to further the achievement of its objects; and

(5) the interest earned on bank balances in proportion to the amounts referred to in paragraphs 1 and 4.

“11.4. The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the Fund, on a short-term basis, money taken out of the consolidated revenue fund.

Conversely, the Minister of Finance may advance to the consolidated revenue fund, on a short-term basis and on the conditions determined by that Minister, any of the money paid into the Fund that is not required for its operation.

Any money advanced to a fund is repayable out of that fund.

“11.5. The money taken out of the Fund is paid to the institutions in accordance with the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5), as applicable, for the purposes set out in section 11.2.

“11.6. The Minister shall prepare the budget estimates for the Fund for the beginning of the fiscal year. After consulting with the Minister of Finance, the Minister shall submit the budget estimates to the Conseil du trésor for approval.

“11.7. The management of the money making up the Fund is entrusted to the Minister of Finance. The money is paid to the order of the Minister of Finance and deposited with the financial institutions that Minister designates.

The Minister of Health and Social Services shall keep the books of account of the Fund and record the financial commitments chargeable to it. The Minister shall also ensure that the commitments and the payments arising from them do not exceed the available balances and are consistent with them.

The Minister of Finance shall determine the particulars of the management of the Fund. The particulars are submitted to the Conseil du trésor for approval.

“11.8. Sections 20, 21, 26 to 28, Chapters IV and VI and sections 89 and 90 of the Financial Administration Act (chapter A-6.001) apply to the Fund, with the necessary modifications.

“11.9. The fiscal year of the Fund ends on 31 March.

“**11.10.** Despite any contrary provision, the Minister of Finance must, in the event of a deficiency in the consolidated revenue fund, pay out of the Fund to Finance Health and Social Services Institutions the money required for the enforcement of a judgment against the State that has become *res judicata*.”

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

“**12.1.** The Minister shall prepare the health accounts for each fiscal year.

The Minister shall table the health accounts in the National Assembly on or before 31 December following the end of the fiscal year or, if the Assembly is not sitting, within 15 days of resumption.

“**12.2.** The health accounts must contain the information necessary to explain the performance and the financial position of the health and social services system. The health accounts must contain, among other things,

(1) a statement of revenue and expenditure of the system; and

(2) information on the size and composition of the health care workforce and indicators relating to the volume and nature of the care provided.”

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

32. The Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by inserting the following division after section 37.15:

“DIVISION I.2

“HEALTH CONTRIBUTION

“§1. — *Interpretation*

“**37.16.** In this division, unless the context indicates otherwise,

“due date”, when applicable to an individual for a year, means

(a) if the individual died after 31 October of the year and before 1 May of the following year, the day that is six months after the individual's death; and

(b) in all other cases, 30 April of the following year;

“family income” of an individual for a year means the aggregate of the income of the individual for the year determined under Part I of the Taxation

Act (chapter I-3) and the income for the year of the individual's eligible spouse, within the meaning of section 37.1, for the year, determined under that Part I;

“individual” means an individual within the meaning of Part I of the Taxation Act, other than a trust within the meaning of section 1 of that Act;

“year” means the calendar year.

“§2.—*Amount payable by an individual*

“37.17. Every individual referred to in section 37.18 in respect of a year must pay for that year, on the due date applicable to the individual for the year, an amount equal to

- (a) \$25 in the case of the year 2010;
- (b) \$100 in the case of the year 2011; and
- (c) \$200 in the case of the year 2012 or a subsequent year.

“37.18. The individual to whom section 37.17 refers in respect of a year is an individual who

- (a) is resident in Québec at the end of the year;
- (b) is 18 years of age or over at the end of the year;

(c) has a family income for the year greater than the amount prescribed in respect of the individual for the year in subparagraph *a* of the first paragraph of section 37.4; and

(d) is not an individual who is exempted from the tax payable for the year under Part I of the Taxation Act (chapter I-3) under any of subparagraphs *a* to *c* and *f* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (chapter M-31).

“37.19. For the purposes of paragraphs *a* and *b* of section 37.18, if an individual dies or ceases to be resident in Canada in a year, the last day of the year is the day the individual died or the last day on which the individual was resident in Canada.

“37.20. If, for the purposes of Part I of the Taxation Act (chapter I-3), an individual is deemed to have been resident in Québec throughout a year, the individual is deemed to have been resident in Québec throughout the year for the purposes of this division, unless the individual is deemed to be resident in Québec throughout the year under paragraph *a* of section 8 of that Act.

“§3.—*Miscellaneous provisions*

“**37.21.** Unless contrary to this division, sections 1000 to 1002, 1004 to 1014, 1025 to 1026.0.1, 1026.2, 1026.3 and 1037 to 1053 of the Taxation Act (chapter I-3) apply to this division, with the necessary modifications.

“**37.22.** An individual who is not required, under Part I of the Taxation Act (chapter I-3), to make partial payments of the tax payable under that Part for a year, is not required to make such payments of the amount the individual must pay for the year under section 37.17.

“**37.23.** This division is a fiscal law within the meaning of the Act respecting the Ministère du Revenu (chapter M-31).”

33. Section 42 of the Act is amended by replacing “Divisions I and I.1” by “Divisions I to I.2”.

DIVISION II

ROAD AND PUBLIC TRANSIT INFRASTRUCTURE FUND

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

34. Division I of Chapter II of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28), comprising its heading and sections 12.22 to 12.29, is repealed.

35. The heading of Division II of Chapter II of the Act is amended by striking out “OTHER”.

36. Section 12.30 of the Act is amended

(1) by striking out “also” in the introductory clause;

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

“(1) the Road and Public Transit Infrastructure Fund, to finance

(a) the public transit services of the public transit authorities listed in section 88.1 of the Transport Act (chapter T-12);

(b) the construction and operation of road infrastructures and public transit infrastructures that are the subject of a partnership agreement entered into under the Act respecting transport infrastructure partnerships (chapter P-9.001);

(c) road infrastructures and public transit infrastructures not included in subparagraph *b*, with respect to

i. development, improvement, preservation and maintenance work on road infrastructures and their accessories;

ii. the operation of lookouts, rest areas and service areas; and

iii. the acquisition and improvement of equipment, rolling stock and infrastructures related to public transit;

(d) the other activities relating to the provision of goods and services within the wayside park network and all operations related to the design, implementation, management and activities of that network; and

(e) the operating expenses of the public transit services of the following bodies:

i. an intermunicipal board of transport established under sections 2 and 8 of the Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1);

ii. a regional public transport board established under section 18.6 or 18.13 of the Act respecting intermunicipal boards of transport in the area of Montréal; or

iii. an intermunicipal management board established under article 580 of the Municipal Code of Québec (chapter C-27.1) or section 468.11 of the Cities and Towns Act (chapter C-19), a local municipality or a group of municipalities, when they organize a public transit service under section 48.18 of the Transport Act;”;

(3) by striking out paragraph 3.

37. The heading of subdivision 1 of Division II of Chapter II of the Act is replaced by the following heading:

“Road and Public Transit Infrastructure Fund”.

38. The Act is amended by inserting the following section after section 12.31:

“12.31.1. The Minister of Finance shall draw up the particulars for the management of the Fund; they must be submitted to the Conseil du trésor for approval.”

39. Section 12.32 of the Act is amended

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

“(0.1) the sums paid by the Société de l’assurance automobile du Québec under section 88.4 of the Transport Act (chapter T-12);”;

(2) by replacing “section” in subparagraph 2.1 of the first paragraph by “sections 463 and”;

(3) by striking out “to authorize the operation of a road vehicle or combination of road vehicles equipped with single tires” in subparagraph 2.1 of the first paragraph;

(4) by inserting the following subparagraphs after subparagraph 2.1 of the first paragraph:

“(2.2) the sums paid by the Société de l’assurance automobile du Québec under section 648.4 of the Highway Safety Code (chapter C-24.2);

“(2.3) the sums paid by the Minister of Revenue under section 55.1.1 of the Fuel Tax Act (chapter T-1);

“(2.4) the sums received for damage caused to road infrastructures under the responsibility of the Minister and to their accessories, including damages of any kind, paid following a civil suit instituted for such damage;

“(2.5) the sums collected by the Minister for granting a right, from a sale, concession or lease or under any other provision of a contract related to the activities of the Fund;

“(2.6) the sums collected by the Minister for the encroachment or installation of telecommunications or power transmission or distribution equipment on the right of way of a road;

“(2.7) the tolls and fees collected by a partner under the Act respecting transport infrastructure partnerships (chapter P-9.001);

“(2.8) the sums paid by a partner or a third party in accordance with a partnership agreement entered into under the Act respecting transport infrastructure partnerships for the purpose of building or operating a road infrastructure or public transit infrastructure;

“(2.9) the sums paid by the Minister of Finance under the second paragraph of section 648 of the Highway Safety Code; and”;

(5) by striking out the second paragraph.

40. The Act is amended by inserting the following sections after section 12.32:

“12.32.1. The sums referred to in paragraph 0.1 of section 12.32 are allocated to the financing of public transit authorities listed in section 88.1 of the Transport Act (chapter T-12), in accordance with the conditions established under section 88.5 of that Act.

The portion of the sums referred to in paragraph 2.3 of section 12.32 that corresponds to the proceeds of the fuel tax increase applicable in the territory of the Communauté métropolitaine de Québec is paid by the Minister to the public bodies providing public transport listed in section 88.7 of the Transport Act and present in the territory of the Communauté métropolitaine de Québec, in accordance with Division IX.2 of the Transport Act.

The sums referred to in paragraphs 1 to 3 of section 12.32, except the sums referred to in the second paragraph, are allocated to financing the activities referred to in subparagraphs *b*, *c*, *d* and *e* of paragraph 1 of section 12.30.

“12.32.2. For the purposes of the Fund, road infrastructures include the roads, lookouts, rest areas, service areas, inspection stations and parking lots situated in the right of way of a road, but exclude the infrastructures of an inspection station that are under the responsibility of the Société de l’assurance automobile du Québec.”

41. Subdivision 3 of Division II of Chapter II of the Act, comprising its heading and sections 12.43 and 12.44, is repealed.

HIGHWAY SAFETY CODE

42. Section 648 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended

(1) by replacing “, which represents the costs borne by the Société in that fiscal year for exercising its jurisdiction pursuant to Title VIII.2 of this Code” in subparagraph 6 of the first paragraph by “that represents all or part of the costs borne by the Société in that fiscal year, minus the duties collected, in exercising its jurisdiction pursuant to Title VIII.2 of this Code and managing the activities related to registration, permits and licences provided for in this Code;”;

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

“(9) the duties and additional duties referred to in section 648.4 of this Code.”;

(3) by replacing “transport infrastructure partnership fund established under paragraph 3” in the second paragraph by “Road and Public Transit Infrastructure Fund established by paragraph 1”.

43. Section 648.1 of the Code is amended by replacing “fund for the contributions of motorists to public transit established by section 12.22” by “Road and Public Transit Infrastructure Fund established by paragraph 1 of section 12.30”.

44. The Code is amended by inserting the following section after section 648.3:

“648.4. The Société de l’assurance automobile du Québec shall pay into the Road and Public Transit Infrastructure Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28) the duties fixed by regulation and revalorized, if applicable, in accordance with section 151.4 of the Automobile Insurance Act (chapter A-25), and the additional duties the Société collects under

(1) subparagraph 3 of the first paragraph of section 21, except the registration duties collected for snowmobiles with a net mass of 450 kg or less, all-terrain vehicles with a net mass not exceeding 600 kg and off-highway vehicles governed by the registration regulations, except the portion of the registration duties for vehicles carrying goods or persons referred to in subparagraph 6 of the first paragraph of section 648;

(2) the first and fourth paragraphs of section 31.1, except the duties collected for the right to operate a snowmobile with a net mass of 450 kg or less, an all-terrain vehicle with a net mass not exceeding 600 kg and an off-highway vehicle governed by the registration regulations, except the portion of the registration duties for vehicles carrying goods or persons referred to in subparagraph 6 of the first paragraph of section 648 and the additional duty fixed by regulation in respect of a road vehicle belonging to a class determined by regulation, equipped with an engine with a displacement determined by regulation;

(3) the first paragraph of section 69;

(4) section 93.1; and

(5) the second paragraph of section 463.

The payments are made on the dates and according to the terms agreed on by the Société and the Minister of Transport.”

ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS

45. Section 16 of the Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001) is amended by replacing “transport infrastructure partnership fund established under paragraph 3” in the second paragraph by “Road and Public Transit Infrastructure Fund established by paragraph 1”.

46. Section 16.1 of the Act is amended by replacing “transport infrastructure partnership fund” by “Road and Public Transit Infrastructure Fund”.

FUEL TAX ACT

47. The Fuel Tax Act (R.S.Q., chapter T-1) is amended by inserting the following section before section 55.2:

“55.1.1. The Minister shall pay into the Road and Public Transit Infrastructure Fund, established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28), the proceeds from the tax collected under this Act, excluding

(1) the proceeds from the tax increase provided for in the third paragraph of section 2; and

(2) the tax provided for in the fourth paragraph of section 2.

The payments are made on the dates and according to the terms determined by the Government, after deducting the refunds.”

TRANSPORT ACT

48. Section 88.4 of the Transport Act (R.S.Q., chapter T-12) is amended by replacing the first paragraph by the following paragraph:

“88.4. The Société de l’assurance automobile du Québec shall pay the motorists’ contributions it collects into the Road and Public Transit Infrastructure Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28). The payments are made on the dates and according to the terms agreed on by the Société and the Minister of Transport.”

49. Section 88.5 of the Act is amended by replacing “make up the fund for the contributions of motorists to public transit” by “are paid into the Road and Public Transit Infrastructure Fund under section 88.4”.

50. The Act is amended by inserting the following after section 88.6:

“DIVISION IX.2

“FINANCING OF PUBLIC TRANSIT SERVICES IN THE TERRITORY OF THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC AND THAT OF THE AGENCE MÉTROPOLITAINE DE TRANSPORT

“88.7. For the purposes of this division, “public body providing public transport” means

(1) a public transit authority established under the Act respecting public transit authorities (chapter S-30.01);

(2) an intermunicipal board of transport established under sections 2 and 8 of the Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1);

(3) a regional public transport board established under section 18.6 or 18.13 of the Act respecting intermunicipal boards of transport in the area of Montréal; or

(4) an intermunicipal management board established under article 580 of the Municipal Code of Québec (chapter C-27.1) or section 468.11 of the Cities and Towns Act (chapter C-19), a local municipality or a group of municipalities, when they organize a public transit service under section 48.18 of the Transport Act (chapter T-12).

“88.8. The portion of the sums paid into the Road and Public Transit Infrastructure Fund that corresponds to the proceeds of the fuel tax increase applicable in the territory of the Communauté métropolitaine de Québec is paid by the Minister to the public bodies providing public transport present in that territory to finance the public transit services they organize.

The payments are made in accordance with the terms and conditions determined by the Government on the recommendation of the Minister of Transport, who must keep in mind the apportionment rules approved by the Communauté métropolitaine de Québec.

“88.9. The portion of the proceeds from the fuel tax increase applicable in the territory of the Agence métropolitaine de transport and paid to the Agency by the Minister of Revenue that exceeds \$0.015 per litre is distributed

(1) to the public bodies providing public transport present in that territory to finance the public transit services they organize; and

(2) to the local municipalities that contribute under the Act respecting the Agence métropolitaine de transport (chapter A-7.02) to the financing of the subway, of metropolitan bus transit, or of suburban trains and that, although situated in the territory of the Agency, are not referred to in paragraph 4 of section 88.7 and are not part of the territory of a public body providing public transport.

The payments are made in accordance with the terms and conditions determined by the Government on the recommendation of the Minister of Transport, who must keep in mind the apportionment rules approved by the Communauté métropolitaine de Montréal on 25 February 2010.”

DIVISION III**ADJUSTMENT OF CERTAIN FEES AND OTHER PROVISIONS
RELATING TO FEES****FINANCIAL ADMINISTRATION ACT**

51. The Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting the following after section 83:

“CHAPTER VIII.1**“ADJUSTMENT OF CERTAIN FEES AND OTHER PROVISIONS
RELATING TO FEES**

“83.1. For the purposes of this chapter,

(1) “body” means a government department or body, except the committee on the remuneration of judges and justices of the peace and the Conseil de la magistrature;

(2) “institution” means

(a) 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 listed in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1); or

(b) a health and social services agency or a public institution governed by the Act respecting health services and social services (chapter S-4.2);

(3) “fee” means the consideration in money, set by a law, the Government, a minister or a body, to be paid for a particular public service or a set of public services delivered by a body or an institution in the course of its activities.

Consideration paid by the Government, a minister, a body or an institution is not a fee.

“83.2. For the purposes of this chapter, when a fee is subject to the authorization or approval of a body, a minister or the Government, it is considered to be set by the giver of the authorization or approval.

“83.3. Fees are adjusted by operation of law on 1 January of each year by a rate corresponding to the annual change in the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period ending on 30 September of the year preceding the year for which the fee is to be adjusted. The Minister publishes the rate without delay on the Minister’s website and in the *Gazette officielle du Québec*.

83.4. A fee is not adjusted if it was set in the preceding year or was increased in the preceding year otherwise than under section 83.3.

A fee is not adjusted according to the adjustment rate provided for in section 83.3 if the estimated change in the cost of the public service for which it is collected is less than the adjustment rate, provided the estimated change was approved by the Minister of Finance. In such a case, the fee is adjusted, on 1 January following the approval given by the Minister, according to the rate corresponding to the estimated change in the cost of the public service.

Estimating the change in the cost of the public service falls to the body or the minister having the authority to set the fee.

On the recommendation of the Minister of Finance, the Government may exempt a fee or a set of fees from being adjusted under section 83.3.

83.5. The adjustment rates referred to in sections 83.3 and 83.4 may not be less than zero.

The Minister makes a regulation to determine the rules for rounding off adjusted fees according to those rates. The regulation may provide for postponing the application of an adjustment to a subsequent year in the cases it determines.

83.6. The body or minister who set a fee adjusted under section 83.3 or 83.4 publishes the results of the adjustment in the *Gazette officielle du Québec* if the fee was published in the *Gazette officielle du Québec* at the time it was set. When other fees are adjusted under that section, the body or the minister informs the public of the results by any means considered appropriate.

83.7. Estimating the cost of a public service funded by a fee set by the Government and publishing the results of the adjustment of such a fee falls to the minister responsible for the body or institution that delivers the public service.

83.8. A fee may be set under this Act to fund a particular public service or a set of public services delivered by a body or an institution, provided the law does not otherwise confer the power to set that fee.

In the case of a department or an institution, the fee must be determined by government regulation; in the case of another body, the fee is set by a regulation of that body, approved by the Government with or without amendment.

The Government may make the regulation if the body fails to make it within the time prescribed.

“83.9. Despite any legislative provision to the contrary, the Government may make a regulation amending two or more regulations it has made in order to set fees for public services delivered by the bodies or the institutions governed by this Act.

The regulation must specify each of the public services or set of public services for which a fee was set and clearly set out the new fee.

“83.10. The Minister or the body having the authority to set the fee for a public service or a set of public services delivered by another body or an institution may require that other body or institution to furnish the information needed to set the fee and to estimate the change in the cost of the service or set of services.

The same holds for the minister responsible for the body or institution that delivers a fee-funded public service if the fee for the public service was set by the Government.

“83.11. This chapter does not apply to fees set directly by an Act, a contract or the Régie de l'énergie.”

CHAPTER IV

DEBT REDUCTION MEASURES

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

52. Section 1 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1) is replaced by the following sections:

“1. For the 2025-2026 fiscal year, the debt representing the accumulated deficits must not exceed 17% of Québec's gross domestic product, and the gross debt must not exceed 45% of gross domestic product.

“1.1. The debt representing the accumulated deficits is the accumulated deficits figuring in the Government's financial statements plus the balance of the stabilization reserve fund established under the Balanced Budget Act (chapter E-12.00001).

“1.2. The gross debt is the sum of the following assets and liabilities:

- (1) the balance of the Generations Fund;
- (2) debts before deferral of exchange gains or losses; and
- (3) liabilities with regard to pension plans and other future employee benefits.

The gross debt for a fiscal year does not include loans contracted by the Minister of Finance for the following fiscal year, nor the portion of advances made to the financing fund established under the Act respecting the Ministère des Finances (chapter M-24.01) and used to fund bodies not subject to the first paragraph of section 89 of the Financial Administration Act (chapter A-6.001) and government enterprises listed in Schedule 3 to that Act.”

53. Section 2 of the Act is amended

- (1) by replacing “Government’s” in the second paragraph by “gross”;
- (2) by striking out the third paragraph.

54. Section 3 of the Act is amended

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

“(1.1) the sums paid into it under section 15.1.1 of the Hydro-Québec Act;”;

(2) by replacing “Government’s” in subparagraph 6 of the first paragraph by “gross”.

55. Section 7 of the Act is amended by replacing “Government’s” by “gross”.

56. Section 11 of the Act is amended

(1) by inserting “on the evolution of both the debt representing the accumulated deficits and the gross debt,” after “Budget Speech,”;

(2) by replacing “Government’s” by “gross”.

HYDRO-QUÉBEC ACT

57. The Hydro-Québec Act (R.S.Q., chapter H-5) is amended by inserting the following section after section 15.1:

“15.1.1. Out of the dividends paid by the Company and with regard to each of its financial periods as of the one ending on 31 December 2014, the Government must pay into the Generations Fund an amount of \$315,000,000, increased by the same amount each year, until a total of \$1,575,000,000 is reached.

The Government may only declare dividends under that amount if the distributable surplus is under that amount or the dividends would result in a reduction of the rate of capitalization of the Company to less than 25%; in such a case, the Government must declare the maximum dividends possible under this Act and pay them into the Generations Fund in their entirety.”

58. Section 15.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“**15.2.** The distributable surplus for a financial period is equal to 75% of the Company’s net profit. The net profit is computed on the basis of the annual consolidated financial statements established according to generally accepted accounting principles.”

59. Section 15.3 of the Act is repealed.

60. Section 15.4 of the Act is replaced by the following section:

“**15.4.** The rate of capitalization at the end of the financial period is the ratio between the Company’s total equity capital, less the dividend declared in respect of that period, and its total long-term debt and equity capital, less the dividend declared in respect of the same financial period.”

61. Section 24.1 of the Act is repealed.

ACT RESPECTING THE RÉGIE DE L’ÉNERGIE

62. Section 52.1 of the Act respecting the Régie de l’énergie (R.S.Q., chapter R-6.01) is amended by adding the following sentence at the end of the first paragraph: “The Régie shall also ensure that the adjustments to Rate L reflect the evolution of the heritage pool electricity costs determined for that class.”

63. The Act is amended by inserting the following section after section 52.1:

“**52.1.1.** For the purposes of sections 52.1 and 52.2, Rate L applies to consumers with an annual contract for minimum billing demand of 5,000 kilowatts or more and whose contract is principally related to an industrial activity.

An industrial activity means all the actions involved in the manufacture, assembly or processing of goods, wares or merchandise, or in the extraction of raw materials.”

64. Section 52.2 of the Act is amended

(1) by striking out the last sentence of the first paragraph;

(2) by adding the following sentence at the end of subparagraph 1 of the second paragraph: “The portion of the annual consumption of heritage pool electricity attributed to a class of consumers, including the special contracts entered into under the Hydro-Québec Act (chapter H-5), corresponds to the ratio between the net consumption of that class and the net consumption of all classes of consumers having access to the heritage electricity pool;”;

(3) by replacing subparagraph 2 of the second paragraph by the following subparagraph:

“(2) the cost of heritage pool electricity for each class of consumers is that determined by the Government.”;

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

“The Government determines the cost of heritage pool electricity for each class of consumers on the basis of the evolution of each class as well as its consumption characteristics, that is, the utilization factors and the power losses attributable to the transmission and distribution systems, in accordance with the following conditions:

(1) for each of the years 2014 to 2018, the average heritage pool electricity cost must be the average cost determined for the previous year, plus 0.2¢/kWh, without exceeding 3.79¢/kWh;

(2) for the year 2019 and subsequent years, the average heritage pool electricity cost is that in effect for the year 2018, adjusted on 1 January each year to the annual variation in the overall average Québec consumer price index, without alcoholic beverages and tobacco products, for the 12-month period that ended on 31 March of the year preceding that for which a request had been made under section 52.1. The indexation rate may not be lower than zero or higher than 2% for a given year;

(3) the cost determined for Rate L and special contracts is not affected by the increase provided for in subparagraphs 1 and 2.”;

(5) by renumbering the fourth paragraph, which becomes section 52.2.1;

(6) by striking out the last paragraph.

65. The Act is amended by inserting the following section after section 52.2.1:

“**52.2.2.** For the purposes of the first paragraph of section 52.1, the Régie, when establishing the cost of electricity, must ensure that the adjustment of the average heritage pool electricity cost provided for in subparagraph 2 of the third paragraph of section 52.2 does not increase the average electricity rates by more than 2.5% in relation to the average rates determined for the preceding year.

The Régie may, for the purposes of the first paragraph, reduce the adjustment of the heritage pool electricity cost; the reduction must be made in the same proportion for each of the classes of consumers concerned.”

66. Schedule I to the Act is repealed.

CHAPTER V**OTHER MEASURES PROVIDED FOR IN THE BUDGET SPEECH****ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND**

67. Section 5 of the Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003) is amended by replacing “\$30,000,000” by “\$49,000,000”.

ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

68. Section 20 of the Act respecting the Société des établissements de plein air du Québec (R.S.Q., chapter S-13.01) is amended by replacing “\$75,000,000” by “\$110,000,000” and “750,000” by “1,100,000”.

69. Section 26 of the Act is amended by replacing the first paragraph by the following paragraph:

“**26.** A share of the Société is fully paid if, by order of the Government,

(1) the Minister of Finance pays the par value of the share to the Société out of the consolidated revenue fund;

(2) property whose ownership was transferred under section 22 of this Act is allocated to the full payment of the share.”

ACT RESPECTING THE SOCIÉTÉ GÉNÉRALE DE FINANCEMENT DU QUÉBEC

70. Section 6 of the Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17) is amended by replacing “\$2,925,000,000” by “\$3,225,000,000” and “292,500,000” by “322,500,000”.

71. Section 8 of the Act is amended by replacing the first paragraph by the following paragraph:

“**8.** After 12 June 2010, the Minister of Finance shall, at the company’s request, subscribe and pay for a maximum of 55,165,982 additional common shares of the company out of the consolidated revenue fund.”

72. The Act is amended by inserting the following section after section 15.2:

“**15.2.1.** Within 30 days after the beginning of its fiscal year, the company shall send its annual financial forecasts to the Minister of Finance and the Minister of Economic Development, Innovation and Export Trade.”

CHAPTER VI

AMENDING PROVISIONS

ACT RESPECTING THE MINISTÈRE DU REVENU

73. Section 12.0.2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by replacing “34.1.1 or 37.6” in the portion before subparagraph *a* of the first paragraph by “34.1.1, 37.6 or 37.17”.

74. Section 93.1.1 of the Act is amended by replacing “34.1.1 or 37.6” in the second paragraph by “34.1.1, 37.6 or 37.17”.

75. Section 93.2 of the Act is amended by replacing “34.1.1 or 37.6” in paragraph *m* by “34.1.1, 37.6 or 37.17”.

CHAPTER VII

TRANSITIONAL AND FINAL PROVISIONS

76. Sections 32, 33 and 73 to 75 apply as of the year 2010. However, where sections 37.19 and 37.21 of the Act respecting the Régie de l’assurance maladie du Québec (R.S.Q., chapter R-5), enacted by section 32, apply to the year 2010:

(1) section 37.19 must be read as if “and after 30 June 2010” were inserted after “in a year”;

(2) section 37.21 must be interpreted without reference to sections 1025 and 1026 of the Taxation Act (R.S.Q., chapter I-3).

In addition, if, because of section 37.21 of the Act respecting the Régie de l’assurance maladie du Québec, enacted by section 32, either section 1025 or 1026 of the Taxation Act applies to a given year which is any of the years 2011, 2012 and 2013 for the purpose of computing the payments an individual referred to in section 37.17 of the Act respecting the Régie de l’assurance maladie du Québec, enacted by section 32, must pay for that year, the following rules apply:

(1) Division I.2 of Chapter IV of the Act respecting the Régie de l’assurance maladie du Québec, enacted by section 32, is deemed to have been in force for the year 2009 and, to that end, paragraph *a* of section 37.17 must be read as if “2010” were replaced by “2009 or 2010”;

(2) the amount provided for in paragraph *a*, *b* or *c* of section 37.17, that is applicable to each year preceding the given year, is deemed to be equal to the amount applicable to the given year.

77. The sums referred to in section 12.32 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28), as amended by section 39, that were paid into the consolidated revenue fund after 1 April 2010 but that, under the new Act, should be paid into the Road and Public Transit Infrastructure Fund, are transferred to the latter Fund.

78. The expenditures made after 31 March 2010 by the Minister of Transport out of the appropriations granted by Parliament and that, on the date they were made, are in the nature of costs that may be charged against the Road and Public Transit Infrastructure Fund, are charged against that Fund.

79. The road network preservation and improvement fund, the fund for the contributions of motorists to public transit and the transport infrastructure partnership fund, established under the Act respecting the Ministère des Transports, and the fund for the sale of goods and services of the Ministère des Transports established under Order in Council 147-2001 (2001, G.O. 2, 1759), are integrated as of 1 April 2010 into the Road and Public Transit Infrastructure Fund established by section 12.30 of the Act respecting the Ministère des Transports, as amended by section 36 of this Act.

The management of the funds integrated into the Road and Public Transit Infrastructure Fund will continue in the same manner until new management procedures are approved by the Conseil du trésor.

80. For the purposes of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01), a class of consumers known as Rate LG is hereby created.

This class includes Rate L contracts except those relating principally to an industrial activity defined in section 52.1.1 of that Act.

A consumer with an annual contract for minimum billing demand of 5,000 kilowatts or more is eligible for Rate L provided the contract is principally related to such an industrial activity; otherwise, the consumer is eligible for Rate LG.

81. Sections 1 to 3, 6, 20 to 23, 28 and 34 to 38, paragraphs 1 and 3 to 5 of section 39, section 40 as regards the first and third paragraphs of section 12.32.1 of the Act respecting the Ministère des Transports, without reference, in the third paragraph, to the words "except the sums referred to in the second paragraph", and sections 41 to 49 of this Act have effect from 1 April 2010.

Section 50, except as regards section 88.8 of the Transport Act (R.S.Q., chapter T-12), has effect from 1 May 2010.

82. This Act comes into force on 12 June 2010, subject to the following provisions:

(1) paragraph 2 of section 39 comes into force on the date of coming into force of paragraph 1 of section 54 of the Act to again amend the Highway Safety Code and other legislative provisions (2008, chapter 14). On the same date, subparagraph 5 of the first paragraph of section 648.4 of the Highway Safety Code (R.S.Q., chapter C-24.2) ceases to have effect;

(2) Division I of Chapter III, comprising sections 30 to 33, and section 76, come into force on 1 July 2010;

(3) section 40, as regards the second paragraph and the words “except the sums referred to in the second paragraph,” in the third paragraph of section 12.32.1 of the Act respecting the Ministère des Transports, and section 50, as regards section 88.8 of the Transport Act, come into force on the date the increase in the fuel tax in the territory of the Communauté métropolitaine de Québec becomes applicable;

(4) paragraph 1 of section 54, section 57 and sections 61 to 66 and 80 come into force on 1 January 2014.

2010, chapter 21

AN ACT TO AMEND THE ACT RESPECTING LABOUR STANDARDS IN ORDER TO FACILITATE RECIPROCAL ENFORCEMENT OF DECISIONS ORDERING THE PAYMENT OF A SUM OF MONEY

Bill 111

Introduced by Mr. Sam Hamad, Minister of Labour

Introduced 11 June 2010

Passed in principle 21 September 2010

Passed 29 September 2010

Assented to 29 September 2010

Coming into force: 29 September 2010

Legislation amended:

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

Explanatory notes

This Act allows the Commission des normes du travail to send to the competent authority of another State a request for the enforcement of a decision rendered in Québec and ordering the payment of a sum of money under the Act respecting labour standards. In addition, the Commission is empowered to ensure enforcement in Québec of decisions of the same nature rendered in another State if, among other things, that State is recognized by the Government as offering reciprocity in the enforcement of decisions rendered in Québec.

Lastly, this Act grants the Commission the power to enter into agreements, according to law, with a government other than that of Québec, or with an international organization, for the purposes of the provisions under its administration.



Chapter 21

AN ACT TO AMEND THE ACT RESPECTING LABOUR STANDARDS IN ORDER TO FACILITATE RECIPROCAL ENFORCEMENT OF DECISIONS ORDERING THE PAYMENT OF A SUM OF MONEY

[Assented to 29 September 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 6.1 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by adding the following paragraph at the end:

“It may also, according to law, enter into an agreement with another government or an international organization, or a body of such a government or organization, for the purposes of the Acts and regulations under its administration.”

2. Section 39 of the Act is amended by adding the following paragraph at the end:

“(16) send to the competent authority of a State a request for the enforcement of a decision ordering the payment of a sum of money under this Act.”

3. The Act is amended by inserting the following sections after section 39:

“39.0.0.1. The Commission ensures that decisions rendered outside Québec under an Act having similar objectives to those of this Act are enforced in Québec, provided all of the following conditions are met:

(1) the State in which the decision was rendered is recognized by a government order, on the recommendation of the Minister of Labour and, as applicable, the Minister responsible for Canadian Intergovernmental Affairs or the Minister of International Relations, as having legislation substantially similar to this Act and as offering reciprocity in the enforcement of decisions concerning employment standards;

(2) a request to that effect is made to the Commission by the competent authority of the State concerned, accompanied by a certified copy of the decision and a certificate attesting that the decision is no longer subject to ordinary redress and is final or enforceable, and by the address and other contact information for the Québec residence, domicile, business establishment, head office or office of the employer concerned and, if applicable, of the other debtors subject to the decision;

(3) the decision orders the payment of a sum of money and is, in the opinion of the Commission, consistent with public order.

“39.0.0.2. On receipt of a request that meets the requirements of section 39.0.0.1, the Commission files the certified copy of the decision, together with the certificate, with the office of the Superior Court in the district where the residence, domicile, business establishment, head office or office of the employer or another debtor concerned is situated.

As of the date of its filing with the office of the Superior Court, the decision is equivalent to a judgment rendered by that court and has all the effects of such a judgment.

“39.0.0.3. The employer or another debtor concerned may, in accordance with the Code of Civil Procedure (chapter C-25), oppose enforcement of the decision on any ground set out in that Code or in paragraphs 1 to 5 of article 3155 of the Civil Code.”

4. This Act comes into force on 29 September 2010.

2010, chapter 22
**AN ACT CONCERNING THE ACQUISITION OF CARS FOR THE
MONTRÉAL SUBWAY**

Bill 116

Introduced by Mr. Sam Hamad, Minister of Transport

Introduced 6 October 2010

Passed in principle 7 October 2010

Passed 7 October 2010

Assented to 8 October 2010

Coming into force: 8 October 2010

Legislation amended: None

Explanatory notes

The purpose of this Act is the making of a contract for the acquisition of cars for the Montréal subway.

It also aims to rule out any legal action concerning the process under way for the making of the acquisition contract, as well as any legal action relating to acts performed under this Act.



Chapter 22

AN ACT CONCERNING THE ACQUISITION OF CARS FOR THE MONTRÉAL SUBWAY

[Assented to 8 October 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Société de transport de Montréal (the Société) must make an offer to the group formed by Bombardier Transport Canada Inc. and Alstom Canada Inc. (the group) to enter into a contract by mutual agreement with the Société for the purpose of the acquisition of 468 subway cars equipped with rubber tires. The offer must be made in accordance with the other terms stipulated in the agreement in principle reached between the parties on 14 December 2009.

2. The contract must be entered into by the Société and the group not later than 7 November 2010. The Government may extend the deadline by up to 30 days.

If the contract has not been entered into by 7 November 2010, the Government may, as of that date and even if the extension has not expired, enter into the contract in the name of the Société, on the terms referred to in section 1, in which case the contract is binding on the Société.

3. For a contract entered into by the Société under sections 1 and 2 to be binding, it must be approved by the Government.

4. No legal action may be brought or continued against the Société or the Attorney General for acts performed between 31 July 2008 and 8 October 2010 in relation to the planned acquisition of subway cars by the Société, or for any other act performed under this Act.

5. This Act prevails over any other legislative provision and terminates the process under way on 8 October 2010 for the acquisition of subway cars by the Société.

6. This Act comes into force on 8 October 2010.

2010, chapter 23

AN ACT FOLLOWING UPON THE COURT DECISIONS ON THE LANGUAGE OF INSTRUCTION

Bill 115

Introduced by Madam Christine St-Pierre, Minister of Culture, Communications and the Status of Women, and Minister responsible for the application of the Charter of the French language

Introduced 18 October 2010

Passed in principle 18 October 2010

Passed 19 October 2010

Assented to 19 October 2010

Coming into force: 19 October 2010, except section 1, which comes into force on 22 October 2010, and sections 15 to 20 and 22 which come into force on 20 October 2010

Legislation amended:

Charter of the French language (R.S.Q., chapter C-11)

Act respecting private education (R.S.Q., chapter E-9.1)

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 makes various changes in the Charter of the French language.

With regard to the language of instruction, the Government is empowered to determine by regulation the analytical framework and the rules to be used in assessing a request for eligibility for State-funded instruction in English.

Certain penal provisions are revised, particularly to increase fines. Moreover, with regard to the problem of “bridging schools”, it is considered an offence to set up or operate an establishment with a view to circumventing the principle of instruction in French provided for in section 72 of the Charter of the French language.

Lastly, amending and consequential provisions are introduced.



Chapter 23

AN ACT FOLLOWING UPON THE COURT DECISIONS ON THE LANGUAGE OF INSTRUCTION

[Assented to 19 October 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHARTER OF THE FRENCH LANGUAGE

1. Section 73 of the Charter of the French language (R.S.Q., chapter C-11) is amended by striking out subparagraphs 3, 4 and 5 of the first paragraph, and the second and third paragraphs.

2. The Charter is amended by inserting the following section after section 73:

“**73.1.** The Government may determine by regulation the analytical framework that a person designated under section 75 must use in assessing the major part of the instruction received, invoked in support of an eligibility request under section 73. The analytical framework may, among other things, establish rules, assessment criteria, a weighting system, a cutoff or a passing score and interpretive principles.

The regulation may specify the cases and conditions in which a child is presumed or deemed to have satisfied the requirement of having received the major part of his instruction in English within the meaning of section 73.

The regulation is adopted by the Government on the joint recommendation of the Minister of Education, Recreation and Sports and the Minister responsible for the administration of this Act.”

3. Section 74 of the Charter is amended by adding the following paragraph:

“A person designated by the Minister may temporarily suspend consideration of a request submitted by one parent if the other parent objects in writing to the request’s being considered.”

4. Section 75 of the Charter is amended by adding the following paragraph:

“In addition to the documents and information required by regulation, a person designated by the Minister may require a person to send the designated person, within a set time, any document or information relevant to the

verification of a request made under this chapter. The designated person may also require that the documents or information be accompanied by a sworn statement of their veracity.”

5. The Charter is amended by inserting the following sections after section 78.1:

“**78.2.** No person may set up or operate a private educational institution or change how instruction is organized, priced or dispensed in order to circumvent section 72 or other provisions of this chapter governing eligibility to receive instruction in English.

It is prohibited, in particular, to operate a private educational institution principally for the purpose of making children eligible for instruction in English who would otherwise not be admitted to a school of an English school board or to a private English-language educational institution accredited for the purposes of subsidies under the Act respecting private education (chapter E-9.1).

“**78.3.** No person may make a false or misleading statement to the Minister or a designated person, or refuse to provide them with the information or documents they are entitled to obtain.”

6. Section 80 of the Charter is replaced by the following section:

“**80.** The Government may determine by regulation the procedure for submitting requests for eligibility under section 73 or 86.1.

The regulation may include measures concerning

- (1) the role of a school body in submitting requests;
- (2) the fees that may be charged by a school body or the Minister respectively to open a file or examine a request;
- (3) the time granted for submitting a request; and
- (4) the information and documents that must accompany a request.

Regulatory provisions may vary according to, among other things, the nature of the request and the characteristics of the educational institution attended.”

7. Section 83.4 of the Charter is amended

- (1) by striking out “by a designated person”;
- (2) by adding the following sentence at the end: “The same is true of any decision made pursuant to section 77 or 78.”

8. Section 177 of the Charter is amended by inserting “, 78.2, 78.3” after “78.1” in the second paragraph.

9. Section 205 of the Charter is amended by replacing paragraphs *a* and *b* by the following:

“(a) to a fine of \$600 to \$6,000 in the case of a natural person;

(b) to a fine of \$1,500 to \$20,000 in the case of a legal person.

The fines are doubled for a subsequent offence.

In determining the amount of a fine, the judge takes into account, among other things, the revenues and other benefits the offender derived from the offence and any damages and socio-economic consequences that resulted from the offence.

Moreover, if a person is convicted of an offence under this Act, a judge may, on an application made by the prosecutor and submitted with the statement of offence, impose on the offender, in addition to any other penalty, a further fine equal to the financial gain the offender realized or derived from the offence, even if the maximum fine has also been imposed.”

10. Sections 208.1 and 208.2 of the Charter are amended by inserting “or 78.2” after “78.1”.

11. The Charter is amended by inserting the following sections after section 208.2:

“**208.3.** Whoever does or omits to do something in order to assist a person to commit an offence under this Act or the regulations, or advises, encourages or incites a person to commit such an offence, is also guilty of the offence.

“**208.4.** In any penal proceedings relating to an offence under this Act or the regulations, proof that the offence was committed by an agent, mandatary or employee of any party is sufficient to establish that it was committed by that party, unless the party establishes that it exercised due diligence and took all the necessary precautions to ensure compliance with this Act and the regulations.

“**208.5.** Penal proceedings for an offence under this Act or the regulations are prescribed two years from the date on which the offence was committed.

Despite the first paragraph, penal proceedings for an offence under section 78.1 or 78.2 are prescribed one year from the date on which the prosecutor became aware that the offence had been committed. However, no proceedings may be instituted if more than five years have elapsed from the date the offence was committed.”

ACT RESPECTING PRIVATE EDUCATION

12. Section 12 of the Act respecting private education (R.S.Q., chapter E-9.1) is amended

(1) by inserting “or section 78.1 or 78.2 of the Charter of the French language (chapter C-11)” after “under this Act” in subparagraph 3 of the first paragraph;

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

“Moreover, the Minister may refuse to issue a permit if, in the Minister’s opinion, doing so could allow the circumvention of section 72 of the Charter of the French language or of other provisions of that Act governing eligibility for instruction in English.

The Minister may also, with a view to preventing such a result, subject a permit to any condition the Minister judges necessary.”

13. Section 18 of the Act is amended by inserting “and with sections 78.1 and 78.2 of the Charter of the French language (chapter C-11)” after “and its regulations” in subparagraph 3 of the second paragraph.

14. Section 119 of the Act is amended by adding the following paragraph at the end:

“(7) contravenes section 78.1 or 78.2 of the Charter of the French language (chapter C-11).”

15. Section 122 of the Act is amended by adding the following paragraph:

“Accreditation is also revoked by operation of law if the institution refuses or neglects to receive for a given school year the subsidy to which it would be entitled by virtue of an accreditation.”

16. The Act is amended by inserting the following section after section 122:

122.1. The revocation provided for in the second paragraph of section 122 takes effect on 1 July of the school year following that for which it refuses or neglects to receive the subsidy.

However, for the purposes of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the revocation takes effect on 1 January following that date.”

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN

17. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by inserting the following in paragraph 1:

“the Association B.C.S. (Bishop’s College School), in respect of employees who held employment with that institution and were members of this plan on 19 October 2010;

“Collège Standstead, in respect of employees who held employment with that institution and were members of this plan on 19 October 2010;”.

18. Schedule II.2 to the Act is amended by inserting the following:

“the Association B.C.S. (Bishop’s College School), in respect of employees who held employment with that institution and were members of this plan on 19 October 2010;

“Collège Standstead, in respect of employees who held employment with that institution and were members of this plan on 19 October 2010;”.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT
PERSONNEL

19. Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by inserting the following in paragraph 1:

“the Association B.C.S. (Bishop’s College School), in respect of employees who held employment with that institution and were members of this plan on 19 October 2010;

“Collège Standstead, in respect of employees who held employment with that institution and were members of this plan on 19 October 2010;”.

20. Schedule IV to the Act is amended by inserting the following:

“the Association B.C.S. (Bishop’s College School), in respect of employees who held employment with that institution and were members of this plan on 19 October 2010;

“Collège Standstead, in respect of employees who held employment with that institution and were members of this plan on 19 October 2010;”.

TRANSITIONAL AND FINAL PROVISIONS

21. The first regulation made under section 73.1 of the Charter of the French language (R.S.Q., chapter C-11), 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) and comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date specified in the regulation. The regulation applies to requests for eligibility pending on the date the regulation comes into force.

22. Despite section 122.1 of the Act respecting private education (R.S.Q., chapter E-9.1), enacted by section 16 of this Act, a revocation of an accreditation that results when an institution refuses or neglects to receive, for the 2009-2010 school year, a subsidy to which it would be entitled by virtue of an accreditation takes effect on 20 October 2010.

23. This Act comes into force on 19 October 2010, except section 1, which comes into force on 22 October 2010, and sections 15 to 20 and 22 which come into force on 20 October 2010.

2010, chapter 24

**AN ACT AUTHORIZING THE MAKING OF COLLECTIVE
AGREEMENTS WITH A TERM OF MORE THAN THREE YEARS
IN THE PUBLIC AND PARAPUBLIC SECTORS**

Bill 112

Introduced by Madam Michelle Courchesne, Minister responsible for Government
Administration and Chair of the Conseil du trésor

Introduced 22 September 2010

Passed in principle 23 September 2010

Passed 21 October 2010

Assented to 21 October 2010

Coming into force: 21 October 2010

Legislation amended: None

Explanatory notes

Under this Act, collective agreements with a term of more than three years may be made in the public and parapublic sectors, provided that they expire no later than 31 March 2015.



Chapter 24

AN ACT AUTHORIZING THE MAKING OF COLLECTIVE AGREEMENTS WITH A TERM OF MORE THAN THREE YEARS IN THE PUBLIC AND PARAPUBLIC SECTORS

[Assented to 21 October 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

- 1.** Despite section 111.1 of the Labour Code (R.S.Q., chapter C-27), a collective agreement with a term of more than three years may be made in the public and parapublic sectors, provided it expires no later than 31 March 2015.
- 2.** This Act comes into force on 21 October 2010.

2010, chapter 25

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

Bill 96

Introduced by Mr. Robert Dutil, Minister of Revenue

Introduced 11 May 2010

Passed in principle 26 May 2010

Passed 26 October 2010

Assented to 27 October 2010

Coming into force: 27 October 2010

Legislation amended:

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

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

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

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

Cooperative Investment Plan Act (R.S.Q., chapter R-8.1.1)

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

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

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 (2009, chapter 5)

Explanatory notes

This Act amends various legislation to give effect to measures announced in Information Bulletins published by the Ministère des Finances in 2009 and 2010. It also gives effect to a measure announced in the Budget Speech delivered on 23 March 2006.

It amends the Taxation Act to introduce, amend or abolish fiscal measures specific to Québec. More specifically, the amendments deal with

(1) the possibility of deducting in 2009 donations made at the beginning of 2010 to assist victims of the earthquake in Haiti;

(Cont'd on next page)

Explanatory notes (Cont'd)

- (2) the fight against aggressive tax planning;
- (3) the applicable rates for computing the investment tax credit relating to processing and manufacturing equipment for investments in certain regions of Québec;
- (4) the extension of the tax credit for processing activities in resource regions;
- (5) the enhancement of the tax credit for the Gaspésie and certain maritime regions of Québec and the tax credit for the Aluminum Valley;
- (6) the enhancement of the tax credit for film production services;
- (7) the eligibility of reprinted works for the tax credit for book publishing;
- (8) the deferral of taxation of a qualified patronage dividend on the reorganization of a cooperative's capital stock;
- (9) the sanctions applicable on the redemption of securities issued under the first or second Cooperative Investment Plan; and
- (10) the suspension of payment of the tax credit for child assistance during an inquiry.

It also amends the Act respecting the Québec sales tax

- (1) to introduce the legislative framework necessary to enable band councils that so desire to impose Native consumer taxes harmonized with Québec consumer taxes; and
- (2) to temporarily increase the tax on lodging in the tourist region of Montréal.

This Act also amends the Taxation Act and the Act respecting the Ministère du Revenu to make amendments similar to those made to the Income Tax Act of Canada by Bill C-28 (Statutes of Canada, 2007, chapter 35), assented to on 14 December 2007, and by Bill C-10 (Statutes of Canada, 2009, chapter 2), assented to on 12 March 2009. It thus gives effect to harmonization measures announced, for the most part, in the Budget Speeches delivered on 24 May 2007 and 19 March 2009 and in Information Bulletins published by the Ministère des Finances in 2009. More specifically, the amendments deal with

- (1) the conversion of SIFT entities into taxable Canadian corporations;
- (2) improvements to the taxation of financial institutions; and
- (3) the obligation of certain corporations to file their fiscal returns electronically and the imposing of a penalty for failure to comply with that obligation.

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



Chapter 25

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

[Assented to 27 October 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TOBACCO TAX ACT

1. Section 14.1 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended by inserting “, 7.10.1” after “7.1” in paragraph *a*.

2. Section 15.0.1 of the Act is replaced by the following section:

“15.0.1. Despite section 72 of the Act respecting the Ministère du Revenu (chapter M-31), penal proceedings for an offence under section 14.3 may be instituted by a local municipality not referred to in the second paragraph if the offence was committed within its territory. In such a case, the penal proceedings may be brought before the competent municipal court.

Similarly, where an agreement has been entered into for that purpose with the Government, penal proceedings for such an offence may be instituted,

(1) by a Native community, represented by its band council, if the offence was committed

(a) on the reserve allocated to that community, or

(b) within a territory in respect of which particular conditions for the provision of police services to that community have been ordered by the Minister of Public Security or agreed on between the community and the Government pursuant to the Police Act (chapter P-13.1);

(2) by the Naskapi village, if the offence was committed within the territory referred to in section 99 of the Police Act;

(3) by the Cree Regional Authority, if the offence was committed within the territory referred to in section 102.6 of the Police Act; or

(4) by the Kativik Regional Government, if the offence was committed within the territory referred to in section 369 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1).

Fines imposed pursuant to this section belong to the prosecutor.

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).”

3. Section 15.0.2 of the Act is amended by replacing “the municipality empowered to act under this Act” by “a prosecutor referred to in section 15.0.1”.

TAXATION ACT

4. (1) Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 90 of chapter 24 of the statutes of 2009, is again amended

(1) by replacing “paragraph *h*” in paragraph *e.1* of the definition of “cost amount” by “subparagraph *h* of the first paragraph”;

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

““SIFT wind-up entity” means a trust or partnership that at any time in the period that began on 31 October 2006 and that ended on 14 July 2008 is

(a) a SIFT trust or a trust that would be a SIFT trust but for subsection 3 of section 534 of the 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 (2009, chapter 5);

(b) a SIFT partnership or a partnership that would be a SIFT partnership but for subsection 3 of section 534 of the 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; or

(c) a real estate investment trust, within the meaning of the first paragraph of section 1129.70;”;

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

““SIFT trust wind-up event” means a distribution by a particular trust resident in Canada of property to a taxpayer in respect of which the following conditions are met:

(a) the distribution occurs before 1 January 2013;

(b) there is a resulting disposition of all of the taxpayer’s interest as a beneficiary under the particular trust;

(c) the particular trust is

i. a SIFT wind-up entity,

ii. a trust whose only beneficiary throughout the period (in this definition referred to as the “qualifying period”) that begins on 14 July 2008 and that ends at the time of the distribution is another trust that throughout the qualifying period

(1) is resident in Canada, and

(2) is a SIFT wind-up entity or a trust described in this subparagraph ii, or

iii. a trust whose only beneficiary at the time of distribution is another trust that throughout the qualifying period

(1) is resident in Canada,

(2) is a SIFT wind-up entity or a trust described in subparagraph ii, and

(3) is a majority interest beneficiary (within the meaning that would be assigned by section 21.0.1 if paragraphs *a* and *b* of the definition of “majority interest beneficiary” were read as if “50%” was replaced by “25%”) of the particular trust;

(d) the particular trust ceases to exist immediately after the distribution or immediately after the last of a series of SIFT trust wind-up events (determined without reference to this paragraph) of the particular trust that includes the distribution; and

(e) the property was not acquired by the particular trust as a result of

i. a transfer or an exchange that is a qualifying exchange (within the meaning of the first paragraph of section 785.4) or a qualifying disposition (within the meaning of section 692.5) that is made after 2 February 2009 and that is from any person other than a SIFT wind-up entity, or

ii. the transfer or the exchange, to which Division XIII of Chapter IV of Title IV of Book III, any of Chapters IV to IX of Title IX of Book III, Chapter X of Title XII of that Book or Title I.2 of Book VI applies, of another property acquired as a result of a transfer or an exchange described in subparagraph i or this subparagraph;”;

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

““ investment in a SIFT wind-up entity” means

(a) if the SIFT wind-up entity is a trust and subject to paragraph *c*, a capital interest (determined without reference to section 7.11.1) in the trust;

(b) if the SIFT wind-up entity is a partnership and subject to paragraph *c*, an interest as a member of the partnership where, by operation of any law governing the arrangement in respect of the partnership, the liability of the member as a member of the partnership is limited; and

(c) if all of the interests described in paragraphs *a* and *b* are described by reference to units, the part of the interest represented by such a unit;”;

(5) by replacing “paragraph *e*” in the definition of “life insurance policy” by “subparagraph *e* of the first paragraph”;

(6) by replacing “paragraph *e.1*” in the definition of “life insurance policy in Canada” by “subparagraph *e.1* of the first paragraph”;

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

““SIFT wind-up corporation”, in respect of a SIFT wind-up entity (in this definition referred to as a “particular entity”), means at a particular time a corporation

(a) that, at any time that is after 13 July 2008 and before the earlier of the particular time and 1 January 2013, owns all of the investments in the particular entity, each of which is an investment in a SIFT wind-up entity, or

(b) the shares of the capital stock of which are at or before the particular time distributed as part of a SIFT trust wind-up event of the particular entity;”.

(2) Paragraphs 1, 5 and 6 of subsection 1 apply to a taxation year that begins after 30 September 2006.

(3) Paragraphs 2 to 4 and 7 of subsection 1 have effect from 20 December 2007.

5. (1) Section 7.11.2 of the Act is amended by replacing the second paragraph by 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 and 540.4, paragraph *b* of section 540.6, section 554, subparagraph *c* of the second paragraph of section 614, subparagraph *d.1* of the first paragraph of section 688 or paragraph *d* of section 688.4, the property is deemed to be taxable Canadian property of the other trust.”

(2) Subsection 1 has effect from 20 December 2007.

6. (1) Section 21.3.1 of the Act is amended by adding the following paragraph after the second paragraph:

“A particular trust that would, in the absence of this paragraph, acquire control of a corporation solely because of a SIFT trust wind-up event that is a distribution of shares of the capital stock of the corporation by another trust is deemed not to acquire control of the corporation because of the distribution if

(a) the particular trust is described in paragraph *c* of the definition of “SIFT trust wind-up event” in section 1;

(b) the particular trust is the only beneficiary of the other trust; and

(c) the other trust controlled the corporation immediately before the distribution.”

(2) Subsection 1 has effect from 15 July 2008.

7. (1) Section 21.4.5 of the Act is amended by replacing the first paragraph by the following paragraph:

“**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 5 or 5.1 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or of subsection 3.2 of section 220 of that Act, the date on which the election was made, which is to be taken into account for the purposes of sections 21.4.6, 21.4.9 and 21.4.10 and of the particular provision, is, despite the presumption provided for in that respect in that subsection 5 or 5.1 or in paragraph *a* of subsection 3.3 of that section 220, the date on which the election is actually made or amended.”

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

8. Section 25 of the Act is amended by striking out “737.18.28,” in the second paragraph.

9. Section 39.6 of the Act is amended by replacing “à l’effet” in paragraph *b* in the French text by “certifiant”.

10. (1) Section 49.4 of the Act is amended

(1) by adding the following subparagraph after subparagraph *v* of subparagraph *a* of the first paragraph:

“vi. if the disposition occurs before 1 January 2013 and each of the old securities were an investment in a SIFT wind-up entity that was at the time of the disposition a mutual fund trust, a SIFT wind-up corporation in respect of the SIFT wind-up entity; and”;

(2) by replacing “*réfère en premier lieu le paragraphe b du premier alinéa*” in the second paragraph in the French text by “*le paragraphe b du premier alinéa fait référence en premier lieu*”;

(3) by replacing “*réfère en second lieu le paragraphe b du premier alinéa*” in the third paragraph in the French text by “*le paragraphe b du premier alinéa fait référence en second lieu*”;

(4) by replacing “*réfère le premier alinéa*” in the portion of the fourth paragraph before subparagraph *a* in the French text by “*le premier alinéa fait référence*”.

(2) Paragraph 1 of subsection 1 has effect from 20 December 2007.

11. Section 77.1 of the Act is amended by striking out “of Book III” in paragraph *b*.

12. (1) The Act is amended by inserting the following sections after section 92.22:

“92.23. In this section and sections 92.24 to 92.30,

“base year” of an insurer means the insurer’s taxation year that precedes its transition year;

“insurance business” of an insurer means an insurance business carried on by the insurer, other than a life insurance business;

“reserve transition amount” of an insurer, in respect of an insurance business carried on by it in Canada in its transition year, is the positive or negative amount determined by the formula

$A - B$;

“transition year” of an insurer means the insurer’s first taxation year that begins after 30 September 2006.

In the formula in the definition of “reserve transition amount” in the first paragraph,

(*a*) *A* is the maximum amount that the insurer would be permitted to claim under the second paragraph of section 152 as a reserve for its base year in respect of its insurance policies if

i. the generally accepted accounting principles that applied to the insurer in valuing its assets and liabilities for its transition year had applied to it for its base year, and

ii. the regulations made under the second paragraph of section 152, as they read for the insurer’s transition year, applied to its base year; and

(b) B is the maximum amount that the insurer is permitted to claim under the second paragraph of section 152 as a reserve for its base year.

“92.24. There must be included in computing an insurer’s income for its transition year from an insurance business carried on by it in Canada in the transition year, the positive amount of the insurer’s reserve transition amount in respect of that insurance business.

“92.25. If an amount has been deducted under section 175.2.17 in computing an insurer’s income for its transition year from an insurance business carried on by it in Canada, there must be included in computing the insurer’s income, for each particular taxation year of the insurer that ends after the beginning of the transition year, from that insurance business, the amount determined by the formula

$$A \times B/1,825.$$

In the formula in the first paragraph,

(a) A is the amount deducted under section 175.2.17 in computing the insurer’s income for its transition year from that insurance business; and

(b) B is the number of days in the particular taxation year that are before the day that is 1,825 days after the first day of the transition year.

“92.26. If an insurer has, in a winding-up to which section 556 has applied, been wound up into another corporation (in this section referred to as the “parent”), and immediately after the winding-up the parent carries on an insurance business, in applying sections 92.25 and 175.2.18 in computing the incomes of the insurer and of the parent for the particular taxation years that end on or after the first day (in this section referred to as the “start day”) on which assets of the insurer were distributed to the parent on the winding-up, the following rules apply:

(a) the parent is, on and after the start day, deemed to be the same corporation as and a continuation of the insurer in respect of

i. any amount included under section 92.24 or deducted under section 175.2.17 in computing the insurer’s income from an insurance business for its transition year,

ii. any amount included under section 92.25 or deducted under section 175.2.18 in computing the insurer’s income from an insurance business for a taxation year of the insurer that begins before the start day, and

iii. any amount that would—in the absence of this section and if the insurer existed and carried on an insurance business on each day that is the start day or a subsequent day and on which the parent carries on an

insurance business—be required to be included under section 92.25 or deducted under section 175.2.18, in respect of any of those days, in computing the insurer’s income from an insurance business; and

(b) the insurer is, in respect of each of its particular taxation years, to determine the number of days that is referred to in subparagraph *b* of the second paragraph of sections 92.25 and 175.2.18 without reference to the start day and days after the start day.

“92.27. The rules in section 92.28 apply if, at any time, an insurer (in this section and section 92.28 referred to as the “transferor”) transfers, to a corporation (in this section and section 92.28 referred to as the “transferee”) that is related to the transferor, property in respect of an insurance business carried on by the transferor in Canada (in this section and section 92.28 referred to as the “transferred business”) and

(a) section 832.3 or 832.9 applies to the transfer; or

(b) section 518 applies to the transfer, the transfer includes all or substantially all of the property and liabilities of the transferred business and, immediately after the transfer, the transferee carries on an insurance business.

“92.28. The rules to which section 92.27 refers and that apply to the transfer of property at any time are as follows:

(a) the transferee is, at and after that time, deemed to be the same corporation as and a continuation of the transferor in respect of

i. any amount included under section 92.24 or deducted under section 175.2.17 in computing the transferor’s income for its transition year that can reasonably be attributed to the transferred business,

ii. any amount included under section 92.25 or deducted under section 175.2.18 in computing the transferor’s income for a taxation year of the transferor that begins before that time that can reasonably be attributed to the transferred business,

iii. any amount that would—in the absence of this section and if the transferor existed and carried on an insurance business on each day that includes that time or is a subsequent day and on which the transferee carries on an insurance business—be required to be included under section 92.25 or deducted under section 175.2.18, in respect of any of those days, in computing the transferor’s income that can reasonably be attributed to the transferred business; and

(b) for the purpose of determining, in respect of the day that includes that time or any subsequent day, any amount that is required to be included under section 92.25 or deducted under section 175.2.18 in computing the transferor’s

income for each particular taxation year from the transferred business, the amount referred to in subparagraph *a* of the second paragraph of those sections is deemed to be nil.

“92.29. If at any time an insurer ceases (otherwise than as a result of an amalgamation within the meaning of subsections 1 and 2 of section 544) to carry on all or substantially all of an insurance business (in this section referred to as the “discontinued business”), and neither section 92.26 nor 92.27 applies, there must be included in computing the insurer’s income from the discontinued business for the insurer’s taxation year that includes the time that is immediately before that time, the amount determined by the formula

$A - B.$

In the formula in the first paragraph,

(a) *A* is the amount deducted under section 175.2.17 in computing the insurer’s income from the discontinued business for its transition year; and

(b) *B* is the aggregate of all amounts each of which is an amount included under section 92.25 in computing the insurer’s income from the discontinued business for a taxation year that began before that time.

“92.30. If at any time an insurer that carried on an insurance business ceases to exist (otherwise than as a result of a winding-up described in section 92.26 or of an amalgamation within the meaning of subsections 1 and 2 of section 544), for the purposes of sections 92.29 and 175.2.19, the insurer is deemed to have ceased to carry on the insurance business at the time (determined without reference to this section) at which the insurer ceased to carry on the insurance business or, if it is earlier, the time that is immediately before the end of the last taxation year of the insurer that ended at or before the time at which the insurer ceased to exist.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

13. (1) Section 127.1 of the Act is amended by replacing the definition of “controlled foreign affiliate” by the following definition:

““controlled foreign affiliate”, at any time, of a taxpayer resident in Canada, means a corporation that would, at that time, be a controlled foreign affiliate of the taxpayer within the meaning of section 572 if that section were read as if “resident in Canada” were inserted after “any person” in subparagraphs ii and iv of its paragraph *b*”.

(2) Subsection 1 applies to a taxation year, of a foreign affiliate of a taxpayer, that begins after 23 February 1998. However, when the definition of “controlled foreign affiliate” in section 127.1 of the Act applies to such a taxation year that begins before 1 January 2003, it is to be read as if “subparagraphs ii and iv” was replaced by “subparagraph iii”.

14. (1) Section 127.13 of the Act is replaced by the following section:

“**127.13.** Section 127.6 does not apply to a corporation resident in Canada for a taxation year of the corporation in respect of an amount owing to the corporation by a person not resident in Canada if that person is a controlled foreign affiliate of the corporation throughout the period in the year during which the amount is owing to the extent that it is established that the amount owing

(a) arose as a loan or advance of money to the affiliate that the affiliate has used, throughout the period that began when the loan or advance was made and that ended at the earlier of the end of the year and the time at which the amount was repaid,

i. for the purpose of earning income from an active business of the affiliate or income that was included under subsection 2 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in computing the income from an active business of the affiliate, or

ii. for the purpose of making a loan or advance to another controlled foreign affiliate of the corporation where, if interest became payable on the loan or advance at any time in the period and the affiliate was required to include the interest in computing its income for a taxation year, that interest would not be required to be included in computing the affiliate’s foreign accrual property income, within the meaning of section 579, for that year; or

(b) arose in the course of an active business carried on by the affiliate throughout the period that began when the amount owing arose and that ended at the earlier of the end of the year and the time at which the amount was repaid.”

(2) Subsection 1 applies to a taxation year that begins after 23 February 1998.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall make such assessments or reassessments of the tax, interest and penalties payable by a corporation under Part I of the Act as are necessary for any taxation year ending before 2 October 2007 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.

15. (1) The Act is amended by inserting the following section after section 127.13:

“**127.13.1.** The presumption in the second paragraph applies in respect of money (in this section referred to as “new borrowings”) that a controlled foreign affiliate of a particular corporation resident in Canada has borrowed from the particular corporation to the extent that the affiliate has used the new borrowings

(a) to repay money (in this section referred to as “previous borrowings”) previously borrowed from any person or partnership, if

i. the previous borrowings became owing after the last time at which the affiliate became a controlled foreign affiliate of the particular corporation, and

ii. the previous borrowings were, at all times after they became owing, used for any of the purposes described in subparagraphs i and ii of paragraph *a* of section 127.13; or

(b) to pay an amount owing (in this section referred to as the “unpaid purchase price”) by the affiliate for a property previously acquired from any person or partnership, if

i. the property was acquired, and the unpaid purchase price became owing, by the affiliate after the last time at which it became a controlled foreign affiliate of the particular corporation,

ii. the unpaid purchase price is in respect of the property, and

iii. throughout the period that began when the unpaid purchase price became owing by the affiliate and ended when the unpaid purchase price was so paid, the property was used principally to earn income described in subparagraph i of paragraph *a* of section 127.13.

For the purposes of section 127.13, the new borrowings are deemed to have been used for the purposes for which the previous borrowings were used or were deemed by this paragraph to have been used, or to acquire the property in respect of which the unpaid purchase price was payable, as the case may be.”

(2) Subsection 1 applies to a taxation year that begins after 23 February 1998.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall make such assessments or reassessments of the tax, interest or penalties payable by a corporation under Part I of the Act as are necessary for any taxation year ending before 2 October 2007 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.

16. (1) Section 134.1 of the Act is amended by replacing “The annual dues described in subparagraph” in the second paragraph by “The dues described in any of subparagraphs”.

(2) Subsection 1 has effect from 19 June 2009.

17. (1) Section 161 of the Act is amended by striking out “, within the meaning of paragraph *e* of section 835,” in paragraph *a*.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

18. (1) Section 163.1 of the Act is amended

(1) by replacing “paragraph *i*” and “paragraph *h* of the same section if that paragraph” in the portion before paragraph *a* by “subparagraph *i* of the first paragraph” and “subparagraph *h* of the first paragraph of the same section if that subparagraph”, respectively;

(2) by striking out “, within the meaning of paragraph *e* of section 835,” in paragraph *c*.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

19. Section 165.4 of the Act is amended by replacing “referred to therein” by “referred to in that section”.

20. (1) The Act is amended by inserting the following after section 175.2.15:

“DIVISION XII.0.1

“TRANSITIONAL RULES RELATING TO AN INSURER

“175.2.16. In sections 175.2.17 to 175.2.19, “insurance business”, “reserve transition amount” and “transition year” have the meaning assigned by section 92.23.

“175.2.17. If an insurer’s reserve transition amount in respect of an insurance business carried on by it in Canada is negative, the reserve transition amount, expressed as a positive number, must be deducted in computing the insurer’s income for its transition year from the insurance business.

“175.2.18. If an amount has been included under section 92.24 in computing an insurer’s income for its transition year from an insurance business carried on by it in Canada, there must be deducted in computing the insurer’s income, for each particular taxation year of the insurer that ends after the beginning of the transition year, from that insurance business, the amount determined by the formula

$$A \times B/1,825.$$

In the formula in the first paragraph,

(*a*) *A* is the amount included under section 92.24 in computing the insurer’s income for its transition year from that insurance business; and

(b) B is the number of days in the particular taxation year that are before the day that is 1,825 days after the first day of the transition year.

“**175.2.19.** If at any time an insurer ceases (otherwise than as a result of an amalgamation within the meaning of subsections 1 and 2 of section 544) to carry on all or substantially all of an insurance business (in this section referred to as the “discontinued business”), and neither section 92.26 nor 92.27 applies, there must be deducted in computing the insurer’s income from the discontinued business for the insurer’s taxation year that includes the time that is immediately before that time, the amount determined by the formula

$A - B.$

In the formula in the first paragraph,

(a) A is the amount included under section 92.24 in computing the insurer’s income from the discontinued business for its transition year; and

(b) B is the aggregate of all amounts each of which is an amount deducted under section 175.2.18 in computing the insurer’s income from the discontinued business for a taxation year that began before that time.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

21. Section 231.2 of the Act is amended by striking out “of Book III” in paragraph *c*.

22. (1) Section 232 of the Act is amended, in the first paragraph,

(1) by striking out “within the meaning assigned by paragraph *e* of section 835” in subparagraph *e*;

(2) by replacing subparagraph *g* by the following subparagraph:

“(g) a property in respect of whose disposition any of sections 851.22.11, 851.22.13 and 851.22.14 applies.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

23. (1) Section 237 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph,

(a) a right to acquire a property (other than a right, as security only, derived from a hypothec, mortgage, agreement of sale or similar obligation) is deemed to be a property that is identical to the property; and

(b) a share of the capital stock of a SIFT wind-up corporation in respect of a SIFT wind-up entity is, if the share was acquired before 1 January 2013, deemed to be a property that is identical to an interest in the entity that is an investment in a SIFT wind-up entity.”

(2) Subsection 1 applies in respect of a disposition that occurs after 2 February 2009.

24. (1) Section 238 of the Act is amended by replacing “, section 832.1 or 851.22.15, paragraph *b* of section 851.22.23 or section 861, 862 or” in paragraph *a* by “or any of sections 832.1, 851.22.15, 851.22.23 to 851.22.31, 861, 862 and”.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

25. (1) Section 238.2 of the Act is amended by inserting the following paragraph after paragraph *b*:

“(b.1) a share of the capital stock of a SIFT wind-up corporation in respect of a SIFT wind-up entity is, if the share was acquired before 1 January 2013, deemed to be a property that is identical to an interest in the entity that is an investment in a SIFT wind-up entity;”.

(2) Subsection 1 applies in respect of a disposition that occurs after 27 November 2008.

26. (1) Section 308.6 of the Act is amended by replacing “an election under” in subparagraph iii of subparagraph *d* of the first paragraph by “the election referred to in”.

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

27. Section 312 of the Act is amended by replacing “une confirmation à l’effet” in the portion of paragraph *h* before subparagraph i in the French text by “la confirmation”.

28. Section 313.11 of the Act is amended by striking out “of Book III” in the first paragraph.

29. Section 339 of the Act is amended by replacing paragraph *j* by the following paragraph:

“(j) the aggregate of all amounts each of which is 50% of the amount payable by the taxpayer for the year as a contribution in respect of self-employed earnings under the Act respecting the Québec Pension Plan (chapter R-9) or under any similar plan within the meaning of paragraph *u* of section 1 of that Act, other than an amount payable by the taxpayer for the year in relation to a business of the taxpayer, as such a contribution, if all of

the taxpayer's income for the year 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."

30. Section 421.2 of the Act is amended by striking out "of Book III" in the following provisions of the first paragraph:

- subparagraph *d*;
- subparagraph ii of subparagraph *d.1*;
- subparagraph ii of subparagraph *d.2*.

31. (1) Section 467.1 of the Act is amended by replacing "paragraph *k*" in paragraph *b* by "subparagraph *k* of the first paragraph".

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

32. (1) The Act is amended by inserting the following section after section 485.22:

"485.22.1. If a trust that is a SIFT wind-up entity is the only beneficiary under another trust (in this section referred to as the "subsidiary trust"), and a capital property that is a debt or other obligation (in this section referred to as the "subsidiary trust's obligation") of the subsidiary trust to pay an amount to the SIFT wind-up entity is, as a consequence of a distribution by the subsidiary trust that is a SIFT trust wind-up event, settled at a particular time without any payment or by the payment of an amount that is less than the principal amount of the subsidiary trust's obligation, the following rules apply:

(a) if the payment is less than the adjusted cost base to the SIFT wind-up entity of the subsidiary trust's obligation immediately before the particular time, and the SIFT wind-up entity makes a valid election under subparagraph ii of paragraph *a* of subsection 5.1 of section 80.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to the subsidiary trust's obligation, the amount paid at the particular time in satisfaction of the principal amount of the subsidiary trust's obligation is deemed to be equal to the amount that would be the adjusted cost base to the SIFT wind-up entity of the subsidiary trust's obligation immediately before the particular time if that adjusted cost base included amounts added in computing the SIFT wind-up entity's income in respect of the portion of the indebtedness representing unpaid interest, to the extent that the SIFT wind-up entity has not deducted any amounts as bad debts in respect of that unpaid interest; and

(b) for the purpose of applying sections 485 to 485.18 to the subsidiary trust's obligation, the subsidiary trust's obligation is deemed to have been settled immediately before the time that is immediately before the distribution.

Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph ii of paragraph *a* of subsection 5.1 of section 80.01 of the Income Tax Act.”

(2) Subsection 1 has effect from 15 July 2008.

33. (1) Section 487.0.2 of the Act is amended by inserting “or a region of flood or excessive moisture” after “drought region” in the portion of the first paragraph before the formula.

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

34. (1) Section 487.0.3 of the Act is amended, in the first paragraph,

(1) by replacing “drought region, within the meaning of the regulations made under that section” in the portion before subparagraph *a* by “region referred to in the first paragraph of that section”;

(2) by replacing “a drought region” in subparagraph i of subparagraph *b* by “referred to in the first paragraph of section 487.0.2”.

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

35. Section 487.2 of the Act is amended by striking out the second paragraph.

36. Section 487.2.1 of the Act is replaced by the following section:

“**487.2.1.** The amount referred to in section 487.2 is the aggregate of

(*a*) the interest for the year paid on each such debt not later than 30 days after the end of the year; and

(*b*) the portion of the interest paid or payable for the year in respect of each such debt by a person or partnership referred to in any of paragraphs *a* to *c* of section 487.2 that is reimbursed by the debtor in the year or within 30 days after the end of the year to the person or partnership that made the payment referred to in that section.”

37. Section 504 of the Act is amended by striking out “of Title IX of Book III” in subparagraph i of paragraph *f* of subsection 2.

38. Section 522 of the Act is amended

(1) by inserting “for the transferor and for the transferee” after “are met” in the portion of the first paragraph before subparagraph *a*;

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

“The conditions referred to in the first paragraph are as follows:”.

39. (1) The Act is amended by inserting the following sections after section 540.4:

“540.5. The rules in section 540.6 apply if a taxpayer disposes, before 1 January 2013, of an investment in a SIFT wind-up entity (in section 540.6 referred to as the “particular unit”) to a taxable Canadian corporation if

(a) the disposition occurs during a period (in this section and section 540.6 referred to as the “exchange period”) of no more than 60 days at the end of which all of the interests in the entity that are investments in a SIFT wind-up entity are owned by the corporation;

(b) the taxpayer receives no consideration for the disposition other than a share (in this section and section 540.6 referred to as the “exchange share”) of the capital stock of the corporation that is issued during the exchange period to the taxpayer by the corporation;

(c) neither of sections 518 and 529 applies in respect of the disposition; and

(d) all of the exchange shares issued to holders of interests in the entity that are investments in a SIFT wind-up entity are shares of a single class of the capital stock of the corporation.

“540.6. The rules to which section 540.5 refers, in relation to a disposition by a taxpayer of a particular unit of a SIFT wind-up entity to a corporation for consideration that is an exchange share, are as follows:

(a) the taxpayer’s proceeds of disposition of the particular unit, and cost of the exchange share, are deemed to be equal to the cost amount to the taxpayer of the particular unit immediately before the disposition;

(b) if the particular unit was immediately before the disposition taxable Québec property or taxable Canadian property of the taxpayer, the exchange share is deemed to be taxable Québec property or taxable Canadian property of the taxpayer, as the case may be;

(c) if the exchange share’s fair market value immediately after the disposition exceeds the particular unit’s fair market value at the time of the disposition, the excess is deemed to be an amount that Division IV of Chapter II of Title III requires to be included in computing the taxpayer’s income for the taxpayer’s taxation year in which the disposition occurs;

(d) if the particular unit’s fair market value at the time of the disposition exceeds the exchange share’s fair market value immediately after the disposition, and it is reasonable to regard any part of the excess as a benefit

that the taxpayer desired to have conferred on a person, or partnership, with whom the taxpayer does not deal at arm's length, the excess is deemed to be an amount that Division IV of Chapter II of Title III requires to be included in computing the taxpayer's income for the taxpayer's taxation year in which the disposition occurs; and

(e) the cost to the corporation of the particular unit is deemed to be the lesser of

i. the fair market value of the particular unit immediately before the disposition, and

ii. the amount determined for B in the formula in paragraph *f* of subsection 8 of section 85.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in respect of the particular unit.”

(2) Subsection 1 applies in respect of a disposition that occurs after 13 July 2008. It also applies in respect of a disposition by a taxpayer to a corporation after 19 December 2007 and before 14 July 2008 and in relation to which the corporation made a valid election, jointly with the taxpayer, under paragraph *b* of subsection 2 of section 18 of the Budget Implementation Act, 2009 (Statutes of Canada, 2009, chapter 2).

40. (1) The Act is amended by inserting the following section after section 544:

“**544.1.** If there is an amalgamation of two or more corporations and one of those corporations is a SIFT wind-up corporation, the new corporation is deemed to be a SIFT wind-up corporation.”

(2) Subsection 1 has effect from 20 December 2007.

41. (1) Section 564 of the Act is amended by inserting “section 544.1,” after “of this chapter,”.

(2) Subsection 1 has effect from 20 December 2007.

42. (1) The Act is amended by inserting the following after section 569:

“**CHAPTER IX.0.1**

“**WINDING-UP THAT IS A SIFT TRUST WIND-UP EVENT**

“**569.0.1.** Section 569.0.2 applies to a trust's distribution of property to a taxpayer if

(a) the distribution is a SIFT trust wind-up event;

(b) the trust is

i. a SIFT wind-up entity whose only beneficiary, at all times at which the trust makes a distribution that is a SIFT trust wind-up event, is a taxable Canadian corporation, or

ii. a trust whose only beneficiary, at all times at which the trust makes a distribution that is a SIFT trust wind-up event, is another trust described in subparagraph i;

(c) where the trust is a SIFT wind-up entity, the distribution occurs no more than 60 days after the first SIFT trust wind-up event of the trust or, if it is earlier, the first distribution to the trust that is a SIFT trust wind-up event of another trust; and

(d) where the property is shares of the capital stock of a taxable Canadian corporation,

i. the property was not acquired by the trust as part of a distribution referred to in section 688.3, and

ii. the trust makes a valid election under subparagraph ii of paragraph *d* of subsection 1 of section 88.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to the distribution.

Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph ii of paragraph *d* of subsection 1 of section 88.1 of the Income Tax Act.

“569.0.2. If the conditions in section 569.0.1 are met, in respect of a trust’s distribution of property to a taxpayer, Chapter VII, and Chapter VI and sections 21.2 to 21.3.1 as they apply for the purposes of Chapter VII, apply in respect of the distribution, with the necessary modifications, as if

(a) the trust were a taxable Canadian corporation (in this section referred to as the “subsidiary”) other than a private corporation;

(b) where the taxpayer is a SIFT wind-up entity, the taxpayer were a taxable Canadian corporation other than a private corporation;

(c) the distribution were a winding-up of the subsidiary;

(d) the taxpayer’s interest as a beneficiary under the trust were shares of a single class of shares of the capital stock of the subsidiary owned by the taxpayer;

(e) section 558 deemed the taxpayer’s proceeds of disposition of the shares described in paragraph *d* and owned by the taxpayer immediately before the distribution to be equal to the adjusted cost base to the taxpayer of the taxpayer’s interest as a beneficiary under the trust immediately before the distribution;

(f) each trust, a majority-interest beneficiary (within the meaning of section 21.0.1) of which is another trust that because of the application of this section is deemed to be a corporation, were a corporation; and

(g) except for the purposes of sections 564.2 to 564.4.2, the taxpayer last acquired control of the subsidiary and of each corporation (including any trust that because of the application of this section is deemed to be a corporation) controlled by the subsidiary at the time at which the taxpayer last became a majority-interest beneficiary (within the meaning of section 21.0.1) of the trust.”

(2) Subsection 1 has effect from 15 July 2008. However, when section 569.0.1 of the Act applies in respect of a trust’s distribution of property that occurs on or before 11 May 2009, it is to be read without reference to subparagraph *c* of its first paragraph.

43. (1) Section 572 of the Act is replaced by the following section:

“572. In this Title, a controlled foreign affiliate, at any time, of a taxpayer resident in Canada means a foreign affiliate of the taxpayer that

(a) is, at that time, controlled by the taxpayer; or

(b) would, at that time, be controlled by the taxpayer if the taxpayer owned all of the following shares of the capital stock of the foreign affiliate:

i. the shares that are owned at that time by the taxpayer,

ii. the shares that are owned at that time by any person who does not deal at arm’s length with the taxpayer,

iii. the shares that are owned at that time by any person (in this section referred to as a “relevant Canadian shareholder”), in any set of persons not exceeding four (which set of persons is to be determined without reference to the existence of or the absence of any relationship, connection or action in concert between those persons), who

(1) are resident in Canada,

(2) are not the taxpayer or a person described in subparagraph ii, and

(3) own, at that time, shares of the capital stock of the foreign affiliate, and

iv. the shares that are owned at that time by any person who does not deal at arm’s length with any relevant Canadian shareholder.”

(2) Subsection 1 applies to a taxation year of a foreign affiliate of a taxpayer that begins after 31 December 1995. However, when section 572 of the Act applies to such a taxation year

(1) that begins before 28 February 2004, paragraph *a* of that section is to be read as follows:

“(a) is, at that time, controlled

i. by the taxpayer,

ii. by the taxpayer and not more than four other persons resident in Canada, or

iii. by not more than four persons resident in Canada, other than the taxpayer; or”;

(2) that begins before 1 January 2003, paragraph *b* of that section is to be read as follows:

“(b) would, at that time, be controlled by the taxpayer if the taxpayer owned

i. each share of the capital stock of a corporation that is owned at that time by the taxpayer and each share of the capital stock of a corporation that is owned at that time by any of not more than four other persons resident in Canada,

ii. each share of the capital stock of a corporation that is owned at that time by any of not more than four persons resident in Canada (other than the taxpayer), or

iii. each share of the capital stock of a corporation that is owned at that time by the taxpayer and each share of the capital stock of a corporation that is owned at that time by any person with whom the taxpayer does not deal at arm’s length.”

44. (1) The Act is amended by inserting the following sections after section 572:

“**572.1.** For the purposes of this section and paragraph *b* of section 572, the following rules apply:

(a) the shares of the capital stock of a corporation that are at any time owned by, or that are deemed by this section to be at any time owned by, another corporation are deemed to be, at that time, owned by, or property of, each shareholder of the other corporation in the proportion that the fair market value at that time of the shares of the capital stock of the other corporation that, at that time, are owned by, or are property of, the shareholder is of the fair market value at that time of all the issued and outstanding shares of the capital stock of the other corporation;

(b) the shares of the capital stock of a corporation that are, or are deemed by this section to be, at any time, property of a partnership, are deemed to be, at that time, owned by, or property of, each member of the partnership in the proportion that the fair market value at that time of the member's interest in the partnership is of the fair market value at that time of all interests in the partnership;

(c) the shares of the capital stock of a corporation that are at any time owned by, or that are deemed by this section to be at any time owned by, a non-discretionary trust (within the meaning of section 127.1) other than an exempt trust are deemed to be, at that time, owned by, or property of, each beneficiary of the trust in the proportion that the fair market value at that time of the beneficiary's beneficial interest in the trust is of the fair market value at that time of all beneficial interests in the trust; and

(d) all of the shares of the capital stock of a corporation that are at any time owned by, or that are deemed by this section to be at any time owned by, a particular trust (other than a non-discretionary trust, within the meaning of section 127.1, or an exempt trust) are deemed to be, at that time, owned by, or property of,

i. each beneficiary of the particular trust at that time, and

ii. each settlor (within the meaning of section 127.1) in respect of the particular trust at that time.

“572.2. In applying the assumption in paragraph *b* of section 572 in respect of a taxpayer resident in Canada to determine whether a foreign affiliate of the taxpayer is at any time a controlled foreign affiliate of the taxpayer, nothing in that paragraph or in section 572.1 is to be read or construed as requiring a right or an interest in a share of the capital stock of the foreign affiliate of the taxpayer owned at that time by the taxpayer to be taken into account more than once.

“572.3. In this Title,

“eligible trust” means a trust, other than a trust

(a) created or maintained for charitable purposes;

(b) governed by an employee benefit plan;

(c) described in subparagraph *a.1* of the third paragraph of section 647;

(d) governed by a salary deferral arrangement;

(e) operated for the purpose of administering or providing pension benefits or employee benefits; or

(f) where the amount of income or capital that an entity may receive directly from the trust at any time as a beneficiary under the trust depends on the exercise by an entity of, or the failure by an entity to exercise, a discretionary power;

“entity” includes an association, a corporation, a fund, a natural person, a joint venture, an organization, a partnership, a syndicate or a trust;

“exempt trust”, at a particular time in respect of a taxpayer resident in Canada, means a trust that, at that time, is a trust under which the interest of each beneficiary under the trust is, at all times that the interest exists during the trust’s taxation year that includes the particular time, a specified fixed interest of the beneficiary in the trust, if at the particular time

(a) the trust is an eligible trust;

(b) there are at least 150 beneficiaries each of whom holds a specified fixed interest, in the trust, that has a fair market value of at least \$500; and

(c) the total of all amounts each of which is the fair market value of an interest as a beneficiary under the trust held by a specified purchaser in respect of the taxpayer is not more than 10% of the total fair market value of all interests as a beneficiary under the trust;

“specified fixed interest”, at any time, of an entity in a trust, means an interest of the entity as a beneficiary under the trust if

(a) the interest includes, at that time, rights of the entity as a beneficiary under the trust to receive, at or after that time and directly from the trust, all or part of the income and capital of the trust;

(b) the interest was issued by the trust, at or before that time, to an entity, in exchange for consideration and the fair market value, at the time at which the interest was issued, of that consideration was equal to the fair market value, at the time at which it was issued, of the interest;

(c) the only manner in which any part of the interest may cease to be the entity’s is by way of a disposition (determined without reference to section 7.2 and subparagraph *e* of the second paragraph of section 248) by the entity of that part; and

(d) no amount of the income or capital of the trust that an entity may receive directly from the trust at any time as a beneficiary under the trust depends on the exercise by an entity of, or the failure by an entity to exercise, a discretionary power;

“specified purchaser”, at a particular time, in respect of a taxpayer resident in Canada, means an entity that is, at that time,

(a) the taxpayer;

(b) an entity resident in Canada with which the taxpayer does not deal at arm's length;

(c) a foreign affiliate of an entity described in any of paragraphs *a*, *b* and *d* to *f*;

(d) a trust (other than an exempt trust) in which an entity described in any of paragraphs *a* to *c*, *e* and *f* is beneficially interested;

(e) a partnership of which an entity described in any of paragraphs *a* to *d* and *f* is a member; or

(f) an entity (other than an entity described in any of paragraphs *a* to *e*) with which an entity described in any of those paragraphs does not deal at arm's length.”

(2) Subsection 1, when it enacts sections 572.1 and 572.2 of the Act, applies to a taxation year of a foreign affiliate of a taxpayer that begins after 27 February 2004.

(3) Subsection 1, when it enacts section 572.3 of the Act, has effect from 28 February 2004, except when it enacts the definition of “entity” in that section, in which case it applies to a taxation year of a foreign affiliate of a taxpayer that begins after 31 December 2004. However, when the definition of “specified purchaser” in that section applies before 2 October 2007, it is to be read as follows:

““specified purchaser”, at a particular time in respect of a particular taxpayer resident in Canada, means a person or partnership that is, at that time,

(a) the particular taxpayer;

(b) a taxpayer resident in Canada with which the particular taxpayer does not deal at arm's length;

(c) a foreign affiliate of a person described in paragraph *a* or *b*;

(d) a person not resident in Canada with which a person described in any of paragraphs *a* to *c* does not deal at arm's length;

(e) a trust (other than an exempt trust) in which a person or partnership described in any of paragraphs *a* to *d* and *f* is beneficially interested; and

(f) a partnership of which a person or partnership described in any of paragraphs *a* to *e* is a member.”

45. Section 584.1 of the Act is amended by replacing “Aux fins” in the French text by “Pour l'application” and by striking out “of Title X of Book III”.

46. (1) Sections 589 and 589.1 of the Act are replaced by the following sections:

“589. If a particular corporation resident in Canada or a particular foreign affiliate of the particular corporation disposes of a share of the capital stock of a foreign affiliate of the particular corporation and the particular corporation makes a valid election under subsection 1 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the share, the amount designated in the election in accordance with paragraph *a* of that subsection 1, not exceeding the proceeds of disposition of the share, is deemed, for the purposes of this Part, to be a dividend on that share received from the foreign affiliate by the particular corporation or by the particular foreign affiliate, as the case may be, immediately before the disposition, and not to be proceeds of disposition of that share.

If a foreign affiliate of a corporation resident in Canada disposes of excluded property that is a share of the capital stock of another foreign affiliate of the corporation and subsection 1.1 of section 93 of the Income Tax Act applies in relation to that disposition, the corporation is deemed to have made the election referred to in the first paragraph, at the time of the disposition, in respect of the share disposed of and in the election to have designated an amount equal to the amount that the corporation is deemed, under that subsection 1.1, to have designated in the election in relation to the disposition.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 93 of the Income Tax Act or in relation to an election made under this section before 20 December 2006.

“589.1. Except for the purposes of paragraph *a* of section 255, if, in relation to a share, section 261 applies to a corporation that has made, in respect of the share, the election referred to in the first paragraph of section 589, or to a foreign affiliate of the corporation, the amount that is deemed by section 261 to be the gain of the corporation or foreign affiliate, as the case may be, from the disposition of the share is deemed to be equal to the amount by which the amount established without reference to this section exceeds the amount that is deemed, under the first paragraph of section 589, to be a dividend and not to be proceeds of disposition of the share, in relation to the disposition.”

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

47. (1) Section 589.2 of the Act is amended

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

589.2. If the disposition of shares of a class of the capital stock of a foreign affiliate of a particular corporation resident in Canada by a partnership would, but for this section, result in a taxable capital gain for a corporation (in this section referred to as the “disposing corporation”) that is the particular corporation or a foreign affiliate of the particular corporation and the particular corporation makes a valid election under subsection 1.2 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 in respect of the disposition, the following rules apply:”;

(2) by replacing “the amount designated by the particular corporation” in subparagraph *b* of the first paragraph by “the amount determined in accordance with subparagraph *a* of the second paragraph”;

(3) by replacing “to which subparagraph *a* of the first paragraph refers in respect of shares” in the portion of the second paragraph before subparagraph *a* by “to which subparagraph *a* of the first paragraph refers in respect of shares of a class of the capital stock of the foreign affiliate”;

(4) by replacing “the amount designated in the election by the particular corporation, which amount shall not exceed” in subparagraph *a* of the second paragraph by “the amount designated in respect of shares in accordance with subparagraph *i* of paragraph *a* of subsection 1.2 of section 93 of the Income Tax Act, not exceeding”;

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

“Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1.2 of section 93 of the Income Tax Act or in relation to an election made under the first paragraph before 20 December 2006.”

(2) Paragraphs 1, 2, 4 and 5 of subsection 1 have effect from 20 December 2006.

48. (1) Section 589.3 of the Act is replaced by the following section:

589.3. If a partnership disposes at a particular time of excluded property that are shares of a class of the capital stock of a foreign affiliate of a particular corporation resident in Canada, the disposition results in a taxable capital gain for a foreign affiliate (in this section referred to as the “disposing corporation”) of the particular corporation, and subsection 1.3 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies in respect of the disposition, the particular corporation is deemed to have made at that time the election referred to in section 589.2 in relation to the number of shares of that class of the capital stock of the foreign affiliate that is the amount by which the number of those shares that are deemed to be owned by the disposing corporation under section 592.1 immediately before the disposition exceeds the number of those shares that are deemed to be owned by the disposing corporation under that section immediately after the disposition.”

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

49. (1) Section 649.1 of the Act is amended

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

“**649.1.** “Personal trust” means a trust (other than a trust that is, or was at any time after 31 December 1999, a unit trust) that is”;

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

“(b) an *inter vivos* trust no beneficial interest in which was acquired for consideration payable directly or indirectly to the trust or to any person or partnership that has made a contribution to the trust by way of transfer, assignment or other disposition of property.”

(2) Subsection 1 has effect from 15 July 2008.

50. Section 664 of the Act is amended by replacing “à l’effet” in paragraph *d* in the French text by “exigeant”.

51. (1) The Act is amended by inserting the following section after section 677:

“**677.1.** For the purposes of section 677, a contribution to a trust does not include a qualifying expenditure (within the meaning of section 118.04 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) of a beneficiary under the trust.”

(2) Subsection 1 applies from the taxation year 2009.

52. (1) Section 688 of the Act is amended, in the first paragraph,

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

“**688.** Subject to sections 688.0.0.1, 688.0.0.2 and 691 to 692, if at a particular time a property of a personal trust or a prescribed trust is distributed (otherwise than as a SIFT trust wind-up event) by the trust to a taxpayer who was a beneficiary under the trust and there is a resulting disposition of all or any part of the taxpayer’s capital interest in the trust, the following rules apply:”;

(2) by replacing “540.2” in subparagraph iii of subparagraph *d.1* by “540.4”.

(2) Paragraph 1 of subsection 1 has effect from 15 July 2008.

53. (1) Section 688.1 of the Act is amended by replacing “and section 688” in the portion of the first paragraph before subparagraph *a* by “and in sections 569.0.2, 688 and 688.4”.

(2) Subsection 1 has effect from 15 July 2008.

54. Section 688.2 of the Act is amended by striking out “of Book III” in subparagraphs i and ii of subparagraph *a* of the first paragraph.

55. (1) The Act is amended by inserting the following sections after section 688.2:

“688.3. The rules in section 688.4 apply in respect of a trust’s distribution of property to a taxpayer if

(a) the distribution is a SIFT trust wind-up event to which section 569.0.2 does not apply;

(b) the property is a share and all the shares distributed on any SIFT trust wind-up event of the trust are of a single class of shares of the capital stock of a taxable Canadian corporation; and

(c) where the trust is a SIFT wind-up entity, the distribution occurs no more than 60 days after the first SIFT trust wind-up event of the trust or, if it is earlier, the first distribution to the trust that is a SIFT trust wind-up event of another trust.

“688.4. The rules to which section 688.3 refers, in relation to a trust’s distribution of property, are as follows:

(a) the trust is deemed to have disposed of the property for proceeds of disposition equal to the adjusted cost base to the trust of the property immediately before the distribution;

(b) the taxpayer is deemed to have disposed of the taxpayer’s interest as a beneficiary under the trust for proceeds of disposition equal to the cost amount to the taxpayer of the interest immediately before the distribution;

(c) the taxpayer is deemed to have acquired the property at a cost equal to

i. if, at all times at which the trust makes a distribution that is a SIFT trust wind-up event, the taxpayer is the only beneficiary under the trust and is a SIFT wind-up entity or a taxable Canadian corporation, the adjusted cost base to the trust of the property immediately before the distribution, and

ii. in any other case, the cost amount to the taxpayer of the taxpayer’s interest as a beneficiary under the trust immediately before the distribution;

(*d*) if the taxpayer's interest as a beneficiary under the trust was immediately before the disposition taxable Québec property or taxable Canadian property of the taxpayer, the property is deemed to be taxable Québec property or taxable Canadian property of the taxpayer, as the case may be; and

(*e*) if a liability of the trust becomes as a consequence of the distribution a liability of the corporation described in paragraph *b* of section 688.3 in respect of the distribution, and the amount payable by the corporation on the maturity of the liability is equal to the amount that would have been payable by the trust on its maturity,

i. the transfer of the liability by the trust to the corporation is deemed not to have occurred, and

ii. the liability is deemed to have been issued by the corporation at the time at which, and under the same agreement as that under which, it was issued by the trust, and not to have been issued by the trust.”

(2) Subsection 1 has effect from 15 July 2008. However,

(1) when it applies in respect of a trust's distribution of property that occurs before 3 February 2009, paragraph *b* of section 688.3 of the Act is to be read without reference to “of a single class of shares of”; and

(2) when it applies in respect of a trust's distribution of property that occurs on or before 11 May 2009, section 688.3 of the Act is to be read without reference to its paragraph *c*.

56. (1) Section 690 of the Act is amended by inserting “of section 688.4 and” after “except for the purposes” in the portion of the first paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 15 July 2008.

57. (1) Section 692.8 of the Act is amended by replacing subparagraph *e* of the first paragraph by the following subparagraph:

“(*e*) if the property was deemed to be taxable Québec property or 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 and 540.4, paragraph *b* of section 540.6, section 554, subparagraph *c* of the second paragraph of section 614, subparagraph *d.1* of the first paragraph of section 688 or paragraph *d* of section 688.4, the property is deemed to be taxable Québec property or taxable Canadian property of the transferee trust;”.

(2) Subsection 1 applies

(1) in respect of a disposition that occurs after 23 December 1998; and

(2) in relation to the taxation year 1996 and subsequent taxation years, in respect of the transfer of capital property that occurred before 24 December 1998.

58. Section 693 of the Act is amended by striking out “737.18.28,” in the second paragraph.

59. Section 694 of the Act is replaced by the following section:

“694. For the purpose of computing the taxable income of a taxpayer for a taxation year, any deduction granted to the taxpayer under a provision of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in computing the taxpayer’s taxable income for a preceding taxation year in respect of which the taxpayer was not subject to tax under this Part, is deemed to have been also granted to the taxpayer under the corresponding provision of this Part in computing the taxpayer’s taxable income for that preceding year.”

60. (1) Section 694.0.0.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“Despite the first paragraph, the individual is not required to include, in computing taxable income for the year, 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 (in this paragraph referred to as the “particular portion”), if the total of the particular portion and of the particular portion described in the first paragraph of section 725.1.2 that the individual elects to deduct in computing taxable income for the year, if applicable, is not less than \$300.”

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

61. Section 712.0.2 of the Act is amended

(1) by replacing “stating” in the portion of paragraph *a* before subparagraph *i* by “certifying”;

(2) by replacing “réfère ce paragraphe *c*” in paragraph *b* in the French text by “ce paragraphe *c* fait référence”.

62. (1) Section 725.1.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“725.1.2. An individual, other than a trust, may deduct, in computing the individual’s taxable income for a taxation year, if the individual so elects, the portion, relating to one or more preceding taxation years that are eligible

taxation years of the individual, of the aggregate of all amounts each of which is an amount described in the second paragraph that the individual includes in computing the individual's income for the year (in this paragraph referred to as the "particular portion"), if the total of the particular portion and of the particular portion described in the second paragraph of section 694.0.0.1 that the individual elects not to include in computing taxable income for the year, if applicable, is at least \$300."

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

63. Section 726.4.17.17 of the Act is amended, in the French text,

(1) by replacing "produire" in subparagraph *b* of the first paragraph by "présenter";

(2) by replacing "Aux fins du" and "à l'effet" in the second paragraph by "Pour l'application du" and "l'informant", respectively.

64. (1) Section 726.27 of the Act is amended by replacing the definition of "qualified patronage dividends" by the following definition:

"qualified patronage dividends" for a taxation year means a patronage dividend received by a taxpayer who is a member of a qualified cooperative, or the portion of a patronage dividend received by a taxpayer who is a member of a member partnership of a qualified cooperative, in the year and before 1 January 2013, in the form of a preferred share issued by the qualified cooperative, and that the taxpayer included in computing the taxpayer's income for the year under section 795."

(2) Subsection 1 applies in respect of a patronage dividend allocated in relation to a taxation year that ends after 22 December 2009.

65. (1) The Act is amended by inserting the following section after section 726.27:

726.27.1. For the purposes of the definition of "qualified patronage dividends" in section 726.27, if a partnership receives, in a fiscal period of the partnership, a qualified patronage dividend from a qualified cooperative in the form of a preferred share, the share of a taxpayer, who is a member of the partnership at the end of the fiscal period, of the amount of the patronage dividend is equal to the agreed proportion of the amount in respect of the taxpayer for the fiscal period."

(2) Subsection 1 applies in respect of a patronage dividend allocated in relation to a taxation year that ends after 22 December 2009.

66. (1) Section 726.29 of the Act is amended

(1) 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 from any of the operations referred to in the fourth paragraph and if, after the operation,

(a) all of the outstanding preferred shares issued by the cooperative and relating to qualified patronage dividends for a particular taxation year have been exchanged for consideration consisting only of preferred shares or fractions of such shares; and

(b) except in respect of the order of priority for the repayment of shares in the event of a winding-up, the new preferred shares or the fractions of such shares have the same characteristics as do the shares and fractions of shares they replace.”;

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

“The operations to which the third paragraph refers are the following:

(a) an amalgamation, within the meaning of section 544, or a winding-up of the cooperative, if, 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; and

(b) a conversion of the preferred share or a reorganization of the capital stock of the cooperative, if, 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 that occurs after 22 December 2009.

67. (1) Section 733.0.6 of the Act is amended

(1) by replacing the formula in the second paragraph by the following formula:

“ $75\% \times \{1 - [(A - \$20,000,000)/\$10,000,000]\} \times (1 - B) \times C/D$.”;

(2) by adding the following subparagraphs after subparagraph *b* of the third paragraph:

“(c) *C* is,

i. where the amount that would be deductible in computing the corporation's taxable income for the year under section 737.18.26 if no reference were made to section 737.18.26.1 exceeds the particular amount that is deductible in computing the corporation's taxable income for the year under section 737.18.26, the particular amount, and

ii. in any other case, 1; and

“(d) D is,

i. where the particular amount that would be deductible in computing the corporation's taxable income for the year under section 737.18.26 if no reference were made to section 737.18.26.1 exceeds the amount that is deductible in computing the corporation's taxable income for the year under section 737.18.26, the particular amount, and

ii. in any other case, 1.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

68. (1) Section 737.18.26 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

“**737.18.26.** Subject to the third paragraph, a qualified corporation for a taxation year may deduct, in computing its taxable income for the year, an amount not exceeding the portion of its income for the year that may reasonably be considered as equal to the lesser of the amount determined under section 737.18.26.1 in respect of the corporation for the year and the amount determined by the formula”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

69. (1) The Act is amended by inserting the following section after section 737.18.26:

“**737.18.26.1.** The amount to which the first paragraph of section 737.18.26 refers in respect of a corporation for a taxation year is equal to the aggregate of the following amounts that is multiplied, if the corporation has an establishment situated outside Québec, by the reciprocal of 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 determined under subsection 2 of section 771:

(a) the lesser of 100/8 of the balance of the corporation's tax assistance limit for the year and the amount by which the amount that would be determined in its respect for the year under section 771.2.1.2 if no reference were made to section 771.2.6 and if, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income otherwise determined for the year were computed without reference to section 737.18.26, exceeds the amount that

would be determined in its respect for the year under section 771.2.1.2 if the corporation were to deduct, in computing its taxable income, all of the amount that, but for this section, would be determined under section 737.18.26; and

(b) 100/11.9 of the amount by which the balance of the corporation's tax assistance limit for the year exceeds 8% of the amount determined under subparagraph *a* in respect of the corporation for the year.

For the purposes of the first paragraph, the balance of a corporation's tax assistance limit for a taxation year is equal to the amount by which its tax assistance limit for the year, determined under section 1029.8.36.72.82.1.1, exceeds the aggregate of

(a) the amount that the corporation is deemed to have paid to the Minister for the year under subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3;

(b) the amount of tax that would be payable by the corporation under Part IV for the year if its paid-up capital for the purposes of that Part were equal to the amount it deducted for the year under section 1138.2.3 that is multiplied, if the corporation has an establishment situated outside Québec, 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 determined under subsection 2 of section 771; and

(c) the amount that would be payable by the corporation as the contribution provided for in section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) in respect of the aggregate of all amounts each of which is an amount, representing a proportion of wages paid or deemed to be paid in the year, for which no contribution is payable under the sixth paragraph of section 34 of that Act."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

70. Title VII.2.5 of Book IV of Part I of the Act, comprising sections 737.18.27 and 737.18.28, is repealed.

71. Section 737.18.29 of the Act is amended by replacing "section 169" in the definition of "recognized business" in the first paragraph by "the second paragraph of section 170".

72. Section 752.0.10.7.1 of the Act is amended

(1) by replacing "stating" in the portion of paragraph *a* before subparagraph *i* by "certifying";

(2) by replacing paragraph *b* in the French text by the following paragraph:

“b) l’attestation relative à la juste valeur marchande du don à laquelle la définition de l’expression «total des dons de biens admissibles» prévue au premier alinéa de cet article 752.0.10.1 fait référence.”

73. Section 752.0.18.9 of the Act is replaced by the following section:

“**752.0.18.9.** If an amount would, but for section 134.1, be deductible in computing an individual’s income for a taxation year from a business or property as dues or a contribution referred to in any of subparagraphs *a* to *c* of the first paragraph of that section, the individual shall not include that amount in the aggregate referred to in section 752.0.18.8 for the year if all of the individual’s income for the year from that business or property is not required to be included in computing the individual’s income for the year or is deductible in computing the individual’s taxable income for the year under any of sections 725, 737.16, 737.18.10, 737.18.34 and 737.22.0.10.”

74. Section 752.12 of the Act is amended by replacing “Book V” in paragraph *b* by “this Book”.

75. Section 752.14 of the Act is amended by replacing “Book V” by “this Book”.

76. Section 766.2.2 of the Act is amended by striking out “of Title I of Book V”.

77. (1) Section 771.1 of the Act is amended by replacing “exemption period” in the definition of “exemption period” provided for in the first paragraph and inserted by section 67 of chapter 5 of the statutes of 2010 by “tax-free period” and by adjusting the alphabetical order of the definitions accordingly.

(2) Subsection 1 has effect from 20 March 2009.

78. (1) Section 771.2.6 of the Act is amended

(1) by replacing the formula in the second paragraph by the following formula:

“ $75\% \times \{1 - [(A - \$20,000,000)/\$10,000,000]\} \times (1 - B) \times C/D$.”;

(2) by adding the following subparagraphs after subparagraph *b* of the third paragraph:

“(c) C is

i. where the amount that would be deductible in computing the corporation’s taxable income for the year under section 737.18.26 if no reference were made to section 737.18.26.1 exceeds the particular amount that is deductible in computing the corporation’s taxable income for the year under section 737.18.26, the particular amount, and

ii. in any other case, 1; and

“(d) D is,

i. where the particular amount that would be deductible in computing the corporation’s taxable income for the year under section 737.18.26 if no reference were made to section 737.18.26.1 exceeds the amount that is deductible in computing the corporation’s taxable income for the year under section 737.18.26, the particular amount, and

ii. in any other case, 1.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

79. (1) Section 771.8.5.1 of the Act is amended by replacing “exemption period” wherever it appears in subparagraph i of subparagraph *a* of the second paragraph by “tax-free period”.

(2) Subsection 1 has effect from 20 March 2009.

80. (1) Section 771.14 of the Act is amended by replacing “exemption period” in paragraph *h* by “tax-free period”.

(2) Subsection 1 has effect from 20 March 2009.

81. Section 772.7 of the Act is amended by striking out “737.18.28,” in subparagraph ii of subparagraph *b* of the first paragraph.

82. Section 772.9 of the Act is amended by striking out “, 737.18.28” in the following provisions of paragraph *a*:

— subparagraph 1 of subparagraph i;

— subparagraph 2 of subparagraph ii.

83. Section 772.11 of the Act is amended by striking out “737.18.28,” in subparagraph 2 of subparagraph ii of subparagraph *a* of the second paragraph.

84. (1) Section 772.12 of the Act is amended by replacing “ten” in paragraph *a* by “20”.

(2) Subsection 1 applies in respect of the unused portion of the foreign tax credit computed for a taxation year that ends after 31 December 2005.

85. Section 776.41.5 of the Act is amended by replacing “Book V” in subparagraphs *a* and *b* of the second paragraph by “this Book”.

86. (1) Section 776.41.14 of the Act is amended

(1) by replacing “Book V” in subparagraph *b* of the second paragraph by “this Book”;

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

“An individual may deduct an amount under this section in computing the individual’s tax otherwise payable under this Part for a taxation year only if

(a) the individual files a fiscal return for the year under this Part; and

(b) the eligible student of whom the individual is the father or mother files a fiscal return for the year under this Part, together with the prescribed form.”

(2) Paragraph 2 of subsection 1 applies from the taxation year 2007.

87. (1) Section 776.41.21 of the Act is amended by adding the following paragraph after the fourth paragraph:

“An individual may deduct an amount under this section in computing the individual’s tax otherwise payable under this Part for a taxation year only if

(a) the individual files a fiscal return for the year under this Part; and

(b) the person of whom the individual is the father, mother, grandfather or grandmother files a fiscal return for the year under this Part, together with the prescribed form.”

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

88. (1) Section 776.45 of the Act is amended by replacing “paragraph *k*” in paragraph *d.1* by “subparagraph *k* of the first paragraph”.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

89. Section 776.49 of the Act is amended by replacing “à l’effet” in the French text by “l’informant”.

90. (1) Chapter III of Title I.1 of Book VI of Part I of the Act is replaced by the following chapter:

“CHAPTER III

“REPLACED SECURITIES

“**785.3.1.** For the purposes of sections 772.9.2 to 772.9.4, 785.2.2 to 785.2.4, 1033.2 and 1033.7, if, in a transaction to which any of sections 301 to 301.2, 537, 540.6 and 541 to 555.4 apply, a person acquires a share (in this section referred to as the “new share”) in exchange for another share or an investment in a SIFT wind-up entity (in this section referred to as the “old

security”), the person is deemed not to have disposed of the old security, and the new share is deemed to be the same security as the old security.”

(2) Subsection 1 has effect from 20 December 2007.

91. (1) Section 785.4 of the Act is amended by inserting “(other than a SIFT wind-up corporation)” after “mutual fund corporation” in the portion of the definition of “qualifying exchange” in the first paragraph before paragraph *a*.

(2) Subsection 1 has effect from 20 December 2007.

92. (1) Section 825.0.1 of the Act is amended by replacing “851.22.22” wherever it appears in the portion before paragraph *b* by “851.22.22.11”.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

93. (1) Section 835 of the Act is amended

(1) by adding the following paragraphs after paragraph *l*:

“(m) “base year” of a life insurer means the life insurer’s taxation year that precedes its transition year;

“(n) “transition year” of a life insurer means the life insurer’s first taxation year that begins after 30 September 2006;

“(o) “reserve transition amount” of a life insurer, in respect of a life insurance business carried on by it in Canada in its transition year, is the positive or negative amount determined by the formula

$A - B$.”;

(2) by adding the following paragraph:

“In the formula in subparagraph *o* of the first paragraph,

(a) *A* is the maximum amount that the life insurer would be permitted to claim under paragraph *a* of section 840 as a reserve for its base year in respect of its life insurance policies in Canada if

i. the generally accepted accounting principles that applied to the life insurer in valuing its assets and liabilities for its transition year had applied to it for its base year, and

ii. the regulations made under paragraph *a* of section 840, as they read for the life insurer’s transition year, applied to its base year; and

(b) B is the maximum amount that the life insurer is permitted to claim under paragraph *a* of section 840 as a reserve for its base year.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

94. (1) The Act is amended by inserting the following after section 844.5:

“DIVISION III.1

“TRANSITIONAL RULES

“844.6. There must be included in computing a life insurer’s income for its transition year from a life insurance business carried on by it in Canada in the transition year, the positive amount of the life insurer’s reserve transition amount in respect of that life insurance business.

“844.7. If a life insurer’s reserve transition amount in respect of a life insurance business carried on by it in Canada is negative, the reserve transition amount, expressed as a positive amount, must be deducted in computing the life insurer’s income for its transition year from the life insurance business.

“844.8. If an amount has been included under section 844.6 in computing a life insurer’s income for its transition year from a life insurance business carried on by it in Canada, there must be deducted in computing the life insurer’s income, for each particular taxation year of the life insurer that ends after the beginning of the transition year, from that life insurance business, the amount determined by the formula

$$A \times B/1,825.$$

In the formula in the first paragraph,

(a) A is the amount included under section 844.6 in computing the life insurer’s income for its transition year from that life insurance business; and

(b) B is the number of days in the particular taxation year that are before the day that is 1,825 days after the first day of the transition year.

“844.9. If an amount has been deducted under section 844.7 in computing a life insurer’s income for its transition year from a life insurance business carried on by it in Canada, there must be included in computing the life insurer’s income, for each particular taxation year of the life insurer that ends after the beginning of the transition year, from that life insurance business, the amount determined by the formula

$$A \times B/1,825.$$

In the formula in the first paragraph,

(a) A is the amount deducted under section 844.7 in computing the life insurer's income for its transition year from that life insurance business; and

(b) B is the number of days in the particular taxation year that are before the day that is 1,825 days after the first day of the transition year.

“844.10. If a life insurer has, in a winding-up to which section 556 has applied, been wound up into another corporation (in this section referred to as the “parent”), and immediately after the winding-up the parent carries on a life insurance business, in applying sections 844.8 and 844.9 in computing the income of the life insurer and of the parent for the particular taxation years that end on or after the first day (in this section referred to as the “start day”) on which assets of the life insurer were distributed to the parent on the winding-up, the following rules apply:

(a) the parent is, on and after the start day, deemed to be the same corporation as and a continuation of the life insurer in respect of

i. any amount included under section 844.6 or deducted under section 844.7 in computing the life insurer's income from a life insurance business for its transition year,

ii. any amount deducted under section 844.8 or included under section 844.9 in computing the life insurer's income from a life insurance business for a taxation year of the life insurer that begins before the start day, and

iii. any amount that would—in the absence of this section and if the life insurer existed and carried on a life insurance business on each day that is the start day or a subsequent day and on which the parent carries on a life insurance business—be required to be deducted under section 844.8 or included under section 844.9, in respect of any of those days, in computing the life insurer's income from a life insurance business; and

(b) the life insurer is, in respect of each of its particular taxation years, to determine the number of days that is referred to in subparagraph *b* of the second paragraph of sections 844.8 and 844.9 without reference to the start day and days after the start day.

“844.11. The rules in section 844.12 apply if, at any time, a life insurer (in this section and section 844.12 referred to as the “transferor”) transfers, to a corporation (in this section and section 844.12 referred to as the “transferee”) that is related to the transferor, property in respect of a life insurance business carried on by the transferor in Canada (in this section and section 844.12 referred to as the “transferred business”) and

(a) section 832.3 or 832.9 applies to the transfer; or

(b) section 518 applies to the transfer, the transfer includes all or substantially all of the property and liabilities of the transferred business and, immediately after the transfer, the transferee carries on a life insurance business.

“844.12. The rules to which section 844.11 refers and that apply to the transfer of property at any time are as follows:

(a) the transferee is, at and after that time, deemed to be the same corporation as and a continuation of the transferor in respect of

i. any amount included under section 844.6 or deducted under section 844.7 in computing the transferor’s income for its transition year that can reasonably be attributed to the transferred business,

ii. any amount deducted under section 844.8 or included under section 844.9 in computing the transferor’s income for a taxation year of the transferor that begins before that time that can reasonably be attributed to the transferred business, and

iii. any amount that would—in the absence of this section and if the transferor existed and carried on a life insurance business on each day that includes that time or is a subsequent day and on which the transferee carries on a life insurance business—be required to be deducted under section 844.8 or included under section 844.9, in respect of any of those days, in computing the transferor’s income that can reasonably be attributed to the transferred business; and

(b) for the purpose of determining, in respect of the day that includes that time or any subsequent day, any amount that is required to be deducted under section 844.8 or included under section 844.9 in computing the transferor’s income for each particular taxation year from the transferred business, the amount referred to in subparagraph *a* of the second paragraph of those sections is deemed to be nil.

“844.13. If at any time a life insurer ceases (otherwise than as a result of an amalgamation within the meaning of subsections 1 and 2 of section 544) to carry on all or substantially all of a life insurance business (in this section referred to as the “discontinued business”), and neither section 844.10 nor 844.11 applies, the following rules apply:

(a) there must be deducted, in computing the life insurer’s income from the discontinued business for the life insurer’s taxation year that includes the time that is immediately before that time, the amount determined by the formula

A – B; and

(b) there must be included, in computing the life insurer's income from the discontinued business for the life insurer's taxation year that includes the time that is immediately before that time, the amount determined by the formula

C – D.

In the formulas in the first paragraph,

(a) A is the amount included under section 844.6 in computing the life insurer's income from the discontinued business for its transition year;

(b) B is the aggregate of all amounts each of which is an amount deducted under section 844.8 in computing the life insurer's income from the discontinued business for a taxation year that began before that time;

(c) C is the amount deducted under section 844.7 in computing the life insurer's income from the discontinued business for its transition year; and

(d) D is the aggregate of all amounts each of which is an amount included under section 844.9 in computing the life insurer's income from the discontinued business for a taxation year that began before that time.

“844.14. If at any time a life insurer that carried on a life insurance business ceases to exist (otherwise than as a result of a winding-up described in section 844.10 or of an amalgamation within the meaning of subsections 1 and 2 of section 544), for the purposes of section 844.13, the life insurer is deemed to have ceased to carry on the life insurance business at the time (determined without reference to this section) at which the life insurer ceased to carry on the life insurance business or, if it is earlier, the time that is immediately before the end of the last taxation year of the life insurer that ended at or before the time at which the life insurer ceased to exist.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

95. (1) Section 851.22.1 of the Act is amended

(1) by inserting the following definitions in alphabetical order in the first paragraph:

““base year” of a taxpayer means the taxpayer's taxation year that precedes the taxpayer's transition year;

““tracking property” of a taxpayer means a property of the taxpayer the fair market value of which is determined primarily by reference to one or more criteria in respect of a property (in this definition referred to as a “tracked property”) that, if owned by the taxpayer, would be a mark-to-market property of the taxpayer, which criteria are

- (a) the fair market value of the tracked property;
- (b) the profits or gains from the disposition of the tracked property;
- (c) the revenue, income or cash flow from the tracked property; or
- (d) any other similar criteria in respect of the tracked property;

““transition year” of a taxpayer means the taxpayer’s first taxation year that begins after 30 September 2006.”;

(2) by replacing the portion of the definition of “mark-to-market property” in the first paragraph before paragraph *a* by the following:

““mark-to-market property” of a taxpayer for a taxation year means property (other than an excluded property) held in the year by the taxpayer that is”;

(3) by replacing paragraph *b* of the definition of “mark-to-market property” in the first paragraph by the following paragraph:

“(b) where the taxpayer is not an investment dealer, a specified debt obligation that is a fair value property of the taxpayer for the year;”;

(4) by adding the following paragraph after paragraph *c* of the definition of “mark-to-market property” in the first paragraph:

“(d) a tracking property of the taxpayer that is a fair value property of the taxpayer for the year;”;

(5) by inserting the following definitions in alphabetical order in the first paragraph:

““excluded property” of a taxpayer for a taxation year means property, held in the year by the taxpayer, that is

(a) a share of the capital stock of a corporation if, at any time in the year, the taxpayer has a significant interest in the corporation;

(b) a property that is, at all times in the year at which the taxpayer held the property, a prescribed payment card corporation share of the taxpayer;

(c) if the taxpayer is an investment dealer, a property that is, at all times in the year at which the taxpayer held the property, a prescribed securities exchange investment of the taxpayer;

(d) a share of the capital stock of a corporation if

i. control of the corporation is, at any time (in this paragraph referred to as the “acquisition of control time”) that is in the 24-month period that begins immediately after the end of the year, acquired by

- (1) the taxpayer,
 - (2) one or more persons related to the taxpayer (otherwise than by reason of a right referred to in paragraph *b* of section 20), or
 - (3) the taxpayer and one or more persons described in subparagraph 2; and
- ii. the taxpayer elects, in a document filed with the Minister on or before the taxpayer's filing-due date for the taxpayer's taxation year that includes the acquisition of control time, to have subparagraph i apply; or

(*e*) a prescribed property;

“fair value property” of a taxpayer for a taxation year means a property, held at any time in the year by the taxpayer, that is—or it is reasonable to expect would, if the taxpayer held the property at the end of the year, be—valued (otherwise than solely because its fair value was less than its cost to the taxpayer or, if the property is a specified debt obligation, because of a default of the debtor) in accordance with generally accepted accounting principles, at its fair value (determined in accordance with those principles) in the taxpayer's balance sheet as at the end of the year;

“transition property” of a taxpayer means a property that

(*a*) was a specified debt obligation held by the taxpayer at the end of the taxpayer's base year;

(*b*) was not a mark-to-market property of the taxpayer for the taxpayer's base year, but would have been a mark-to-market property of the taxpayer for the taxpayer's base year if the property had been carried at the property's fair market value in the taxpayer's balance sheet as at the end of each taxation year of the taxpayer that ends after the taxpayer last acquired the property (otherwise than by reason of a reacquisition under section 851.22.15) and before the commencement of the taxpayer's transition year; and

(*c*) was a mark-to-market property of the taxpayer for the transition year of the taxpayer;”;

(6) by replacing “third” in the portion of the definition of “financial institution” in the first paragraph before paragraph *a* by “second”;

(7) by inserting the following definition in alphabetical order in the first paragraph:

“transition amount” of a taxpayer for the taxpayer's transition year is the positive or negative amount determined by the formula

$A - B$ ”;

(8) by striking out the second paragraph;

(9) by adding the following paragraph after the third paragraph:

“In the formula in the definition of “transition amount” in the first paragraph,

(a) A is the aggregate of all amounts each of which is the fair market value, at the end of the taxpayer’s base year, of a transition property of the taxpayer; and

(b) B is the aggregate of all amounts each of which is the cost amount to the taxpayer, at the end of the taxpayer’s base year, of a transition property of the taxpayer.”

(2) Paragraphs 1 to 3 and 5 to 9 of subsection 1 apply to a taxation year that begins after 30 September 2006. However, the election described in subparagraph ii of paragraph *d* of the definition of “excluded property” in the first paragraph of section 851.22.1 of the Act is deemed to have been filed with the Minister of Revenue by a taxpayer on a timely basis if it is filed on or before the taxpayer’s filing-due date for the taxpayer’s taxation year that includes 27 October 2010.

(3) Paragraph 4 of subsection 1 applies to a taxation year that begins after 6 November 2007.

(4) In addition, subject to subsection 5, when section 851.22.1 of the Act applies to a taxation year that ends after 22 February 1994 and that begins before 1 October 2006,

(1) the definition of “mark-to-market property” in the first paragraph of that section is to be read as if

(a) the portion before paragraph *a* was replaced by the following:

““mark-to-market property” of a taxpayer for a taxation year means any of the following properties held by the taxpayer in the year that is neither a property described in the second paragraph nor a prescribed property:”, and

(b) “second” in paragraph *b* was replaced by “third”;

(2) the definition of “financial institution” in the first paragraph of that section is to be read as if “third” in the portion before paragraph *a* was replaced by “fourth”; and

(3) it is to be read as if the following paragraph was inserted after the first paragraph:

“The property to which the definition of “mark-to-market property” in the first paragraph refers is

(a) a share of the capital stock of a corporation in which the taxpayer has a significant interest at any time in the year;

(b) a property that is, at all times in the year at which the taxpayer holds the property, a prescribed payment card corporation share of the taxpayer;

(c) if the taxpayer is an investment dealer and the year begins after 31 December 1998, a property that is, at all times in the year at which the taxpayer holds the property, a prescribed securities exchange investment of the taxpayer; or

(d) a share of the capital stock of a corporation held, at any time in the year, by the taxpayer if

i. control of the corporation is, at any time (in this subparagraph *d* referred to as the “acquisition of control time”) that is after 31 December 2001 and is in the 24-month period that begins immediately after the end of the year, acquired by

(1) the taxpayer,

(2) one or more persons related to the taxpayer (otherwise than by reason of a right referred to in paragraph *b* of section 20), or

(3) the taxpayer and one or more persons described in subparagraph 2; and

ii. the taxpayer elects, in a document filed with the Minister on or before the taxpayer’s filing-due date for the taxpayer’s taxation year that includes the acquisition of control time, to have subparagraph *i* apply.”

(5) However, the election described in subparagraph *ii* of subparagraph *d* of the second paragraph of section 851.22.1 of the Act, enacted by subsection 4, is deemed to be filed with the Minister of Revenue by a taxpayer on a timely basis if it is filed on or before the taxpayer’s filing-due date for the taxpayer’s taxation year that includes 27 October 2010.

96. (1) Section 851.22.2 of the Act is amended

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

“851.22.2. For the purposes of the definitions of “excluded property”, “mark-to-market property” and “specified debt obligation” in section 851.22.1 and of section 851.22.23.6, a taxpayer has a significant interest in a corporation at any time if the taxpayer is related otherwise than because of a right referred to in paragraph *b* of section 20 to the corporation at that time or the taxpayer holds, at that time, shares of the corporation that give the taxpayer 10% or more of the votes that could be cast under all circumstances at an annual meeting of shareholders of the corporation, and shares of the

corporation having a fair market value of 10% or more of the fair market value of all the issued shares of the corporation.”;

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

“For the purposes of this section, in determining if, at a particular time, a person or partnership is related to another person or partnership, the rules in sections 17 to 21 are to be applied as if,

(a) a partnership (other than a partnership in respect of which an amount of the income or capital of the partnership that any particular person or particular partnership, in this paragraph referred to as the “entity”, may receive directly from the partnership at any time as a member of the partnership depends on the exercise by any entity of, or the failure by any entity to exercise, a discretionary power) were a corporation having capital stock of a single class divided into 100 issued shares and each member of the partnership owned, at the particular time, that proportion of the issued shares of that class that the fair market value of the member’s interest in the partnership at that time is of the fair market value of all interests in the partnership at the same time; and

(b) a trust (other than a trust in respect of which an amount of the income or capital of the trust that any entity may receive directly from the trust as a beneficiary under the trust depends on the exercise by any entity of, or the failure by any entity to exercise, a discretionary power) were a corporation having capital stock of a single class divided into 100 issued shares and each beneficiary under the trust owned, at the particular time, that proportion of the issued shares of that class that the fair market value of the beneficiary’s beneficial interest in the trust at that time is of the fair market value of all beneficial interests in the trust at the same time.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

97. (1) Section 851.22.3 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

98. (1) The Act is amended by inserting the following sections after section 851.22.21:

“851.22.21.1. The rules in section 851.22.21.2 apply if

(a) section 851.22.15 deems the taxpayer to have disposed of a specified debt obligation immediately before the end of the taxpayer’s transition year (in section 851.22.21.2 referred to as the “particular disposition”); and

(b) the specified debt obligation was owned by the taxpayer at the end of the taxpayer’s base year and was not a mark-to-market property of the taxpayer for the taxpayer’s base year.

“851.22.21.2. The rules to which section 851.22.21.1 refers and that apply to a taxpayer in respect of a particular disposition are the following:

(a) section 157.6 does not apply to the taxpayer in respect of the particular disposition; and

(b) if section 92.22 does not apply to the taxpayer in respect of the particular disposition, there must be included in computing the taxpayer’s income for the taxpayer’s transition year the amount by which the aggregate determined in the second paragraph is exceeded by the aggregate of all amounts each of which is an amount deducted under section 140 in respect of the specified debt obligation of the taxpayer in computing the taxpayer’s income for the taxpayer’s base year, or an amount deducted under section 141 in respect of the specified debt obligation of the taxpayer in computing the taxpayer’s income for a taxation year that preceded the taxpayer’s transition year.

The aggregate to which subparagraph *b* of the first paragraph refers is the aggregate of all amounts each of which is an amount included under paragraph *d* of section 87 in respect of the specified debt obligation of the taxpayer in computing the taxpayer’s income for the taxpayer’s transition year, or an amount included under paragraph *i* of section 87 in respect of the specified debt obligation of the taxpayer in computing the taxpayer’s income for the taxpayer’s transition year or a preceding taxation year.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

99. (1) The Act is amended by inserting the following after section 851.22.22:

“CHAPTER III.1

“TRANSITIONAL RULES

“851.22.22.1. If the transition amount of a taxpayer that is a financial institution in the taxpayer’s transition year is negative, the transition amount, expressed as a positive number, must be included in computing the taxpayer’s income for that year.

“851.22.22.2. If the transition amount of a taxpayer that is a financial institution in the taxpayer’s transition year is positive, the transition amount must be deducted in computing the taxpayer’s income for that year.

“851.22.22.3. If an amount has been included under section 851.22.22.1 in computing a taxpayer’s income for the taxpayer’s transition year, there must be deducted in computing the taxpayer’s income for each particular taxation year of the taxpayer that ends after the beginning of the transition year, and in which particular taxation year the taxpayer is a financial institution, the amount determined by the formula

$$A \times B/1,825.$$

In the formula in the first paragraph,

(a) A is the amount included under section 851.22.22.1 in computing the taxpayer's income for the taxpayer's transition year; and

(b) B is the number of days in the particular taxation year that are before the day that is 1,825 days after the first day of the transition year.

“851.22.22.4. If an amount has been deducted under section 851.22.22.2 in computing a taxpayer's income for the taxpayer's transition year, there must be included in computing the taxpayer's income, for each particular taxation year of the taxpayer that ends after the beginning of the transition year, and in which particular taxation year the taxpayer is a financial institution, the amount determined by the formula

$$A \times B/1,825.$$

In the formula in the first paragraph,

(a) A is the amount deducted under section 851.22.22.2 in computing the taxpayer's income for the taxpayer's transition year; and

(b) B is the number of days in the particular taxation year that are before the day that is 1,825 days after the first day of the transition year.

“851.22.22.5. If a taxpayer has, in a winding-up to which section 556 has applied, been wound up into another corporation (in this section referred to as the “parent”), and immediately after the winding-up the parent is a financial institution, in applying sections 851.22.22.3 and 851.22.22.4 in computing the income of the taxpayer and of the parent for the particular taxation years that end on or after the first day (in this section referred to as the “start day”) on which assets of the taxpayer were distributed to the parent on the winding-up, the following rules apply:

(a) the parent is, on and after the start day, deemed to be the same corporation as and a continuation of the taxpayer in respect of

i. any amount included under section 851.22.22.1 or deducted under section 851.22.22.2 by the taxpayer in computing the taxpayer's income for the taxpayer's transition year,

ii. any amount deducted under section 851.22.22.3 or included under section 851.22.22.4 in computing the taxpayer's income for a taxation year of the taxpayer that begins before the start day, and

iii. any amount that would—in the absence of this section and if the taxpayer existed and was a financial institution on each day that is the start

day or a subsequent day and on which the parent is a financial institution—be required to be deducted under section 851.22.22.3 or included under section 851.22.22.4, in respect of any of those days, in computing the taxpayer's income for the taxpayer's transition year; and

(b) the taxpayer is, in respect of each of the taxpayer's particular taxation years, to determine the number of days that is referred to in subparagraph *b* of the second paragraph of sections 851.22.22.3 and 851.22.22.4 without reference to the start day and days after the start day.

“851.22.22.6. The rules in section 851.22.22.7 apply if, at any time, a taxpayer (in this section and section 851.22.22.7 referred to as the “transferor”) transfers, to a corporation (in this section and section 851.22.22.7 referred to as the “transferee”) that is related to the transferor, property in respect of a business carried on by the transferor in Canada (in this section and section 851.22.22.7 referred to as the “transferred business”) and

(a) section 832.3 or 832.9 applies to the transfer; or

(b) section 518 applies to the transfer, the transfer includes all or substantially all of the property and liabilities of the transferred business and, immediately after the transfer, the transferee is a financial institution.

“851.22.22.7. The rules to which section 851.22.22.6 refers and that apply to the transfer, at any time, of property are the following:

(a) the transferee is, at and after that time, deemed to be the same corporation as and a continuation of the transferor in respect of

i. any amount included under section 851.22.22.1 or deducted under section 851.22.22.2 in computing the transferor's income for the transferor's transition year that can reasonably be attributed to the transferred business,

ii. any amount deducted under section 851.22.22.3 or included under section 851.22.22.4 in computing the transferor's income for a taxation year of the transferor that begins before that time that can reasonably be attributed to the transferred business, and

iii. any amount that would—in the absence of this section and if the transferor existed and was a financial institution on each day that includes that time or is a subsequent day and on which the transferee is a financial institution—be required to be deducted under section 851.22.22.3 or included under section 851.22.22.4, in respect of any of those days, in computing the transferor's income that can reasonably be attributed to the transferred business; and

(b) for the purpose of determining, in respect of the day that includes that time or any subsequent day, any amount that is required to be deducted under section 851.22.22.3 or included under section 851.22.22.4 in computing the

transferor's income for each particular taxation year from the transferred business, the amount referred to in subparagraph *a* of the second paragraph of those sections is deemed to be nil.

“851.22.22.8. If section 633 deems a partnership (in this section referred to as the “new partnership”) to be a continuation of another partnership (in this section referred to as the “predecessor partnership”) and, at the time that is immediately after the predecessor partnership ceases to exist, the new partnership is a financial institution, in applying sections 851.22.22.3 and 851.22.22.4 in computing the income of the new partnership for the particular fiscal periods of the new partnership that begin on or after the day on which it comes into existence, the new partnership is, on and after that day, deemed to be the same partnership as and a continuation of the predecessor partnership in respect of

(a) any amount included under section 851.22.22.1 or deducted under section 851.22.22.2 in computing the predecessor partnership's income for the predecessor partnership's transition year;

(b) any amount deducted under section 851.22.22.3 or included under section 851.22.22.4 in computing the predecessor partnership's income for a fiscal period of the predecessor partnership that begins before the day on which the new partnership comes into existence; and

(c) any amount that would—in the absence of this section and if the predecessor partnership existed and was a financial institution on each day that is the day on which the new partnership comes into existence or a subsequent day and on which the new partnership is a financial institution—be required to be deducted under section 851.22.22.3 or included under section 851.22.22.4, in respect of any of those days, in computing the predecessor partnership's income.

“851.22.22.9. If at any time, a taxpayer ceases to be a financial institution, the following rules apply:

(a) there must be deducted, in computing the income of the taxpayer for the taxation year of the taxpayer that includes the time that is immediately before that time, the amount determined by the formula

$A - B$; and

(b) there must be included, in computing the income of the taxpayer for the taxation year of the taxpayer that includes the time that is immediately before that time, the amount determined by the formula

$C - D$.

In the formulas in the first paragraph,

(a) A is the amount included under section 851.22.22.1 in computing the taxpayer's income for the taxpayer's transition year;

(b) B is the aggregate of all amounts each of which is an amount deducted under section 851.22.22.3 in computing the income of the taxpayer for a taxation year that began before that time;

(c) C is the amount deducted under section 851.22.22.2 in computing the taxpayer's income for the taxpayer's transition year; and

(d) D is the aggregate of all amounts each of which is an amount included under section 851.22.22.4 in computing the taxpayer's income for a taxation year that began before that time.

“851.22.22.10. If a taxpayer ceases to exist (otherwise than as a result of an amalgamation within the meaning of subsections 1 and 2 of section 544, a winding-up to which section 556 applies or a continuation to which section 633 applies), for the purposes of section 851.22.22.9, the taxpayer is deemed to have ceased to be a financial institution at the time (determined without reference to this section) at which the taxpayer ceased to be a financial institution or, if it is earlier, the time that is immediately before the end of the last taxation year of the taxpayer that ended at or before the time at which the taxpayer ceased to exist.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

100. (1) The Act is amended by inserting the following sections after section 851.22.23.3:

“851.22.23.4. If, at a particular time in a taxation year of a taxpayer who is a financial institution for the year, a property becomes a mark-to-market property of the taxpayer for the year because it ceased, at the particular time, to be a prescribed payment card corporation share of the taxpayer, the following rules apply:

(a) the taxpayer is deemed to have disposed of the property immediately before the particular time for proceeds of disposition equal to its fair market value immediately before the particular time, and to have acquired the property, at the particular time, at a cost equal to those proceeds; and

(b) section 851.22.14 does not apply to the disposition referred to in paragraph a.

“851.22.23.5. If, at a particular time in a taxation year of a taxpayer who is a financial institution for the year, a property becomes a mark-to-market property of the taxpayer for the year because it ceased, at the particular time, to be a prescribed securities exchange investment of the taxpayer, the following rules apply:

(a) the taxpayer is deemed to have disposed of the property immediately before the particular time for proceeds of disposition equal to its fair market value immediately before the particular time, and to have acquired the property, at the particular time, at a cost equal to those proceeds; and

(b) section 851.22.14 does not apply to the disposition referred to in paragraph *a*.

“851.22.23.6. If, at the end of a particular taxation year of a taxpayer who is a financial institution for the year, the taxpayer holds a share of the capital stock of a corporation, the taxpayer has a significant interest in that corporation at any time in the year and the share is a mark-to-market property of the taxpayer for the subsequent taxation year, the taxpayer is deemed to have disposed of the share immediately before the end of the particular year for proceeds of disposition equal to the fair market value, at that time, of the share, and to have acquired the share at the end of the particular year at a cost equal to those proceeds.”

(2) Subsection 1, when it enacts section 851.22.23.4 of the Act, applies to a taxation year that ends after 22 February 1994.

(3) Subsection 1, when it enacts section 851.22.23.5 of the Act, applies to a taxation year that begins after 31 December 1998.

(4) Subsection 1, when it enacts section 851.22.23.6 of the Act, applies to a taxation year that begins after 30 September 2006.

101. (1) Section 851.22.24 of the Act is amended by replacing “and 851.22.23 to 851.22.23.2” by “, 851.22.23 to 851.22.23.2 and 851.22.23.4 to 851.22.23.6”.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

102. Section 965.0.17.2 of the Act is amended, in the French text,

(1) by replacing “à l’effet qu’il a l’intention” in subparagraph *c* of the first paragraph by “de son intention”;

(2) by replacing “réfère le premier alinéa” in the portion of the second paragraph before subparagraph *a* by “le premier alinéa fait référence”.

103. (1) Section 965.55 of the Act is amended by replacing the definition of “public share issue” in the first paragraph by the following definition:

““public share issue” means the distribution of a share in accordance with a receipt granted by the Autorité des marchés financiers after 21 April 2005 or, if section 965.76 applies, in accordance with an exemption from filing a prospectus provided for

(a) in section 51 of the Securities Act, if the exemption from filing a prospectus is granted by the Autorité des marchés financiers after 21 April 2005 and before 14 September 2005;

(b) in subsection 2 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664), if the exemption from filing a prospectus is granted by the Autorité des marchés financiers after 13 September 2005 and before 28 September 2009; or

(c) in subsection 1 of section 2.10 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2009-05 (2009, G.O. 2, 3362A), if the exemption from filing a prospectus is granted by the Autorité des marchés financiers after 27 September 2009;”.

(2) Subsection 1 has effect from 22 April 2005.

104. (1) Section 965.76 of the Act is amended

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

“(a) it is acquired for money consideration by a qualified mutual fund as first purchaser, other than a dealer acting as an intermediary or as a firm underwriter, as part of the distribution of a share in respect of which an exemption from filing a prospectus is referred to in the definition of “public share issue” in the first paragraph of section 965.55;”;

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

“(d) on or before 10 days after the day of the distribution of the share, a copy of the report provided for in section 46 of the Securities Act (chapter V-1.1), if the exemption from filing a prospectus is granted before 14 September 2005, in section 6.1 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2005-20 (2005, G.O. 2, 3664), if the exemption from filing a prospectus is granted after 13 September 2005 and before 28 September 2009, or in subsection 1 of section 6.1 of Regulation 45-106 respecting prospectus and registration exemptions approved by ministerial order 2009-05 (2009, G.O. 2, 3362A), if the exemption from filing a prospectus is granted after 27 September 2009, was filed with the Minister, accompanied by the certificate described in section 965.78, unless the issuing corporation makes a first public share issue under this Title in accordance with an exemption from filing a prospectus referred to in the definition of “public share issue” in the first paragraph of section 965.55; and”.

(2) Subsection 1 has effect from 22 April 2005.

105. (1) Sections 965.77 and 965.78 of the Act are replaced by the following sections:

“965.77. The condition in paragraph *c* of section 965.76 does not apply in respect of a share if an issuing corporation has previously made a public share issue under this Title otherwise than in accordance with an exemption from filing a prospectus referred to in the definition of “public share issue” in the first paragraph of section 965.55.

“965.78. The certificate to which paragraph *d* of section 965.76 refers means a certificate from a manager of the issuing corporation certifying that it is a qualified issuing corporation and that the share issued to the mutual fund—as part of the distribution of a share in respect of which an exemption from filing a prospectus is referred to in the definition of “public share issue” in the first paragraph of section 965.55—is a qualifying share.”

(2) Subsection 1 has effect from 22 April 2005.

106. (1) Section 965.117 of the Act is replaced by the following section:

“965.117. A qualified mutual fund is a mutual fund, within the meaning of section 5 of the Securities Act (chapter V-1.1), that meets the requirements of this division.”

(2) Subsection 1 has effect from 14 December 2006.

107. (1) Section 998 of the Act is amended by replacing “paragraph *k*” in the portion of paragraph *c.2* before subparagraph *i* by “subparagraph *k* of the first paragraph”.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

108. Section 1007.5 of the Act is amended by replacing “à l’effet qu’une” in the portion before paragraph *a* in the French text by “selon lesquelles une”.

109. Section 1010 of the Act is amended by replacing “à l’effet qu’aucun impôt n’est payable” in subsection 1 in the French text by “qu’aucun impôt n’est à payer”.

110. Section 1010.0.4 of the Act is amended by replacing “à l’effet” in the French text by “portant”.

111. (1) The Act is amended by inserting the following section after section 1012.2:

“1012.3. The Minister shall reassess a taxpayer’s tax for a particular taxation year, in order to take into account the application of paragraph *d* of the definition of “excluded property” in the first paragraph of section 851.22.1

or the application of section 851.22.23.6, in respect of property held by the taxpayer, if

(a) the taxpayer has filed for the particular taxation year the fiscal return required by section 1000; and

(b) the taxpayer files with the Minister a prescribed form amending the fiscal return, on or before the filing-due date for the taxpayer's taxation year that

i. if the filing is in respect of paragraph *d* of the definition of "excluded property" in the first paragraph of section 851.22.1, includes the acquisition of control time referred to in that paragraph, and

ii. if the filing is in respect of section 851.22.23.6, follows the particular taxation year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2001. However,

(1) when section 1012.3 of the Act applies to a taxation year that begins before 1 October 2006, the portion of that section before paragraph *a* and subparagraph i of paragraph *b* are to be read as if "paragraph *d* of the definition of "excluded property" in the first paragraph of" was replaced by "subparagraph *d* of the second paragraph of"; and

(2) the prescribed form referred to in paragraph *b* of section 1012.3 of the Act is deemed to have been filed with the Minister of Revenue by a taxpayer on a timely basis if it is filed by the taxpayer on or before the taxpayer's filing-due date for the taxpayer's taxation year that includes 27 October 2010.

112. (1) Section 1029.6.0.0.1 of the Act is amended, in the second paragraph,

(1) by striking out " , II.6.5.1" and " , II.6.5.4" in the following provisions:

— the portion before subparagraph *a*;

— subparagraph *b*;

(2) by replacing "Fonds canadien du film et du vidéo indépendants" in subparagraph ii of subparagraph *c* in the French text by "Fonds canadien du film et de la vidéo indépendants";

(3) by replacing "Canadian Film Development Corporation Act" in subparagraph iv of subparagraph *c* by "Telefilm Canada Act";

(4) by striking out "II.6.0.0.6," in the portion of subparagraph *h* before subparagraph i.

(2) Paragraph 2 of subsection 1 has effect from 20 December 2001.

(3) Paragraph 3 of subsection 1 has effect from 22 July 2002.

113. Section 1029.6.0.1 of the Act is amended by striking out “, II.6.5.4” in paragraphs *a* and *b*.

114. Section 1029.6.0.1.2.1 of the Act is amended by striking out “, II.6.5.4”.

115. Section 1029.6.0.1.2.2 of the Act is amended by striking out “, II.6.5.4” in the following provisions of the first paragraph:

— subparagraph *i* of subparagraph *a*;

— subparagraph *b*.

116. Section 1029.6.0.1.2.3 of the Act is amended by striking out “, II.6.5.4” in subparagraph *b* of the first paragraph.

117. Section 1029.6.0.1.2.4 of the Act is amended by striking out “, II.6.5.4” in subparagraph *a* of the first paragraph.

118. Section 1029.6.0.1.6 of the Act is repealed.

119. Section 1029.6.0.1.8 of the Act is amended by replacing “II.6.0.0.6” by “II.6.0.0.5”.

120. Section 1029.8.9.0.1.1 of the Act is amended by replacing “à l’effet” in the French text by “confirmant”.

121. Section 1029.8.16.1 of the Act is amended by replacing “à l’effet” in the French text by “confirmant”.

122. Division II.3.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.16.2 to 1029.8.16.6, is repealed.

123. Section 1029.8.20.1 of the Act is repealed.

124. Section 1029.8.21.2 of the Act is amended by replacing “, 1029.8.16.1.5 and 1029.8.16.6” by “and 1029.8.16.1.5”.

125. Section 1029.8.34 of the Act is amended

(1) by replacing “100/10.5 or 100/22.17” in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph and in subparagraph ii of paragraph *b* of that definition by “100/10 or 100/20”;

(2) by replacing “60/7” in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph and in subparagraph ii of paragraph *b* of that definition by “100/10”;

(3) by replacing “250%” in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph and in subparagraph ii of paragraph *b* of that definition by “20/9 or 20/7, as the case may be,”;

(4) by replacing the ninth paragraph by the following paragraph:

“For the purpose of determining the qualified expenditure for services rendered outside the Montréal area, the qualified computer-aided special effects and animation expenditure and the qualified labour expenditure of a corporation in respect of a property for a taxation year, the following rules apply:

(a) the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph is to be read, in respect of the property, as if “100/10 or 100/20” was replaced wherever it appears by “100/9.1875 or 100/19.3958”, if the qualified expenditure for services rendered outside the Montréal area, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph 1 of subparagraph i or ii of subparagraph *a.1* of the first paragraph of section 1029.8.35;

(b) the definition of “qualified computer-aided special effects and animation expenditure” in the first paragraph is to be read, in respect of the property, as if “100/10” was replaced wherever it appears by “100/10.2083”, if the qualified computer-aided special effects and animation expenditure, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.35;

(c) the definition of “qualified labour expenditure” in the first paragraph is to be read, in respect of the property, as if “20/9 or 20/7” was replaced wherever it appears by “100/39.375 or 100/29.1667”, if the qualified labour expenditure, in respect of which tax under Part III.1 is to be paid in respect of the property, is referred to in subparagraph 1 of subparagraph i or ii of subparagraph *a* of the first paragraph of section 1029.8.35; and

(d) if the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of

assistance referred to in subparagraphs ii to viii.1 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, the definition of “qualified labour expenditure” in the first paragraph is to be read, in respect of the property, as if “20/9 or 20/7” was replaced wherever it appears by “20/11 or 20/9”;

(5) by striking out the tenth paragraph;

(6) by replacing “subparagraph *a* of the first paragraph of section 1029.8.35.2” in subparagraph *a* of the eleventh paragraph by “subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.35”;

(7) by replacing “subparagraph *b* of the first paragraph of section 1029.8.35.2” in subparagraph *b* of the eleventh paragraph by “subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.35”.

126. Section 1029.8.35 of the Act is amended, in the first paragraph,

(1) by replacing “1029.8.35.1 to 1029.8.35.3” in the portion before subparagraph *a* by “1029.8.35.1 and 1029.8.35.3”;

(2) by replacing subparagraph *a* by the following subparagraph:

“(a) the amount obtained by multiplying,

i. where the property is a property 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 property qualifies for the increase applicable to certain French-language productions or to giant-screen films,

(1) for a taxation year that ends before 1 January 2009, 39.375% by the amount of its qualified labour expenditure for the year in respect of the property, or

(2) for a taxation year that ends after 31 December 2008, 45% by the amount of its qualified labour expenditure for the year in respect of the property, or

ii. where the property is a property in respect of which the Société de développement des entreprises culturelles has not issued the certificate referred to in subparagraph i,

(1) for a taxation year that ends before 1 January 2009, 29.1667% by the amount of its qualified labour expenditure for the year in respect of the property, or

(2) for a taxation year that ends after 31 December 2008, 35% by the amount of its qualified labour expenditure for the year in respect of the property;”;

(3) by replacing the portion of subparagraph i of subparagraph *a.1* before subparagraph 1 by the following:

“i. where subparagraph i of subparagraph *a* applies in respect of the property”;

(4) by striking out subparagraph i.1 of subparagraph *a.1*;

(5) by replacing the portion of subparagraph ii of subparagraph *a.1* before subparagraph 1 by the following:

“ii. where subparagraph ii of subparagraph *a* applies in respect of the property”;

(6) by striking out subparagraph iii of subparagraph *a.1*;

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

“(b) where the corporation encloses with the fiscal return it is required to file for the year a copy of the document that is enclosed with the advance ruling given or the certificate issued in relation to the property and that concerns the amount of the corporation’s computer-aided special effects and animation expenditure in respect of the property, and the property is a property referred to in subparagraph ii of subparagraph *a*,

i. if an amount included in computing the corporation’s qualified computer-aided special effects and animation expenditure for the year in respect of the property was incurred before 1 January 2009, 10.2083% of its qualified computer-aided special effects and animation expenditure for the year in respect of the property, and

ii. in any other case, 10% of its qualified computer-aided special effects and animation expenditure for the year in respect of the property; and”.

127. Section 1029.8.35.1 of the Act is amended

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

“**1029.8.35.1.** The amount that a corporation is deemed to have paid to the Minister, under section 1029.8.35, on account of its tax payable under this Part for a taxation year that ends before 1 January 2009 in respect of a property must not exceed the amount by which \$2,187,500 exceeds the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under that section in respect of the property for a preceding taxation year exceeds the aggregate

of all amounts each of which is an amount that the corporation is required to pay under section 1129.2 in respect of the property for a preceding taxation year.”;

(2) by replacing “\$2,500,000” wherever it appears in the second paragraph by “\$2,187,500”;

(3) by striking out the third paragraph.

128. Section 1029.8.35.2 of the Act is repealed.

129. Section 1029.8.35.3 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) for a taxation year that ends before 1 January 2009, 48.5625% of the qualified labour expenditure for the year in respect of the property; or

“(b) for a taxation year that ends after 31 December 2008, 65% of the qualified labour expenditure for the year in respect of the property.”

130. (1) Section 1029.8.36.0.0.4 of the Act is amended

(1) by inserting the following definitions in alphabetical order in the first paragraph:

““labour cost attributable to computer-aided special effects and animation” of a corporation for a taxation year, in respect of a property that is a qualified production, means

(a) where the corporation is not a qualified corporation for the year, an amount equal to zero; and

(b) in any other case, an amount equal to the amount by which the aggregate of all amounts each of which is the portion (in this paragraph referred to as the “particular portion”) of an amount described in any of paragraphs *a* to *c* of the definition of “production costs” that is included in the corporation’s production costs for the year in respect of the property, that is directly attributable to an amount paid for activities connected with computer-aided special effects and animation and carried on as part of the production of the property and that is specified, by budgetary item, on a document that the Société de développement des entreprises culturelles encloses with the favourable advance ruling given to the corporation in relation to the property, exceeds the aggregate of all amounts each of which is the lesser of the particular portion and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular portion that the corporation has received, is

entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for that year,

ii. the amount of any benefit or advantage attributable to the particular portion that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation's filing-due date for that year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, and

iii. if the particular portion relates to the portion of the cost of a contract or to other costs described in paragraph *c* of the definition of "production costs", the amount of any government assistance and non-government assistance that another person or a partnership with which the corporation is not dealing at arm's length has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for that year, that is attributable to services rendered in Québec as part of the production of the property by the other person or the partnership under the contract;

"qualified labour cost attributable to computer-aided special effects and animation" of a corporation for a taxation year, in respect of a property that is a qualified production, means the amount by which the amount described in the fourth paragraph in respect of the property for the year is exceeded by the aggregate of

(a) the corporation's labour cost attributable to computer-aided special effects and animation for the year in respect of the property;

(b) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in paragraph *b* of the definition of "labour cost attributable to computer-aided special effects and animation" or in the fourth paragraph in respect of a taxation year for which the corporation is a qualified corporation; and

(c) the amount by which the aggregate of all amounts each of which is, for a taxation year preceding the year and in respect of the property, the corporation's labour cost attributable to computer-aided special effects and animation or an amount determined under paragraph *b*, exceeds the amount by which the aggregate of all amounts each of which is the corporation's qualified labour cost attributable to computer-aided special effects and animation in respect of the property, for a taxation year before the end of which an application for an advance ruling has been filed in respect of the property with the Société de développement des entreprises culturelles and which precedes the year, exceeds 500% of the aggregate of all amounts each of which is tax that the corporation is required to pay under Part III.1.0.2 for a year preceding the year by reason of subparagraph i.1 of subparagraph *b* of

the first paragraph of section 1129.4.0.6, in relation to assistance referred to in the fourth paragraph;”;

(2) by inserting the following definitions in alphabetical order in the first paragraph:

““eligible production costs” to a corporation for a taxation year, in respect of a property that is a qualified production, means the amount by which the amount determined in the fifth paragraph in respect of the property for the year is exceeded by the aggregate of

(a) the production costs to the corporation for the year in respect of the property;

(b) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph *c* of the third paragraph or in the fifth paragraph in respect of a taxation year for which the corporation is a qualified corporation; and

(c) the amount by which the aggregate of all amounts each of which is, for a taxation year preceding the year and in respect of the property, the production costs to the corporation or an amount determined under paragraph *b*, exceeds the amount by which the aggregate of all amounts each of which is the eligible production costs to the corporation in respect of the property, for a taxation year before the end of which an application for an advance ruling has been filed in respect of the property with the Société de développement des entreprises culturelles and that precedes the year, exceeds 400% of the aggregate of all amounts each of which is tax that the corporation is required to pay under Part III.1.0.2 for a taxation year preceding the year by reason of subparagraph *i.1* of subparagraph *b* of the first paragraph of section 1129.4.0.6, in relation to assistance referred to in the fifth paragraph;

““production costs” to a corporation for a taxation year, in respect of a property that is a qualified production, means, subject to the third paragraph, the aggregate of the following amounts, to the extent that they are reasonable in the circumstances:

(a) the salaries or wages directly attributable to the production of the property that are incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling, that are incurred by the corporation in a year preceding that year, to the extent that they relate to services rendered in Québec in relation to the stages of production of the property, from the script stage to the post-production stage, or in relation to another stage of production of the property that is carried out after the post-production stage within a period that is reasonable to the Minister but that must not extend beyond the date that is 18 months after the end of the corporation’s fiscal period that includes the taping date of the first trial composite of the property;

(b) the employer's contributions and other employment-related costs established under an Act of Québec or of Canada that the corporation is required to pay for the year and, if applicable, a year preceding that year, in respect of salaries or wages referred to in paragraph *a*, except the contribution provided for in section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);

(c) the portion of the cost of a contract and the other costs related to the contract that are incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling, that are incurred by the corporation in a year preceding that year, that are directly attributable to the production of the property, to the extent that that portion and the other costs relate to services rendered in Québec to the corporation in relation to the stages of production of the property that are referred to in paragraph *a*;

(d) the cost that is incurred by the corporation in the year in respect of the acquisition, rental or leasing, in Québec, of a particular property that is a corporeal property, including software, and, where the year is the taxation year in which the corporation files an application for an advance ruling, that is incurred by the corporation in that respect in a year preceding that year, that is directly attributable to the production of the property, to the extent that

i. the cost relates to the use of the particular property in Québec in relation to the stages of production of the property that are referred to in paragraph *a*, and

ii. the cost is incurred with

(1) an individual who is resident in Québec at the time the particular property is acquired, rented or leased as part of the production of the property, or

(2) a corporation or partnership that is carrying on a business in Québec and has an establishment in Québec at the time the particular property is acquired, rented or leased as part of the production of the property; and

(e) where the corporation is a subsidiary wholly-owned corporation of a particular corporation, the reimbursement made by the corporation of an expenditure that was incurred in a particular taxation year by the particular corporation in respect of the property and that would be included in the production costs to the corporation in respect of the property for the particular year because of any of paragraphs *a* to *d* if, where such is the case, the corporation had had such a particular taxation year and if the expenditure had been incurred by the corporation for the same purposes as it was by the particular corporation and had been paid to the same person or partnership as it was paid by the particular corporation;"

(3) by adding the following subparagraph after subparagraph *f* of the second paragraph:

“(g) the labour expenditure of a corporation for a taxation year in respect of a property is deemed to be nil, where the Société de développement des entreprises culturelles specifies in the favourable advance ruling it gives in respect of the property that the main filming or taping in Québec in respect of the property is carried out after 12 June 2009.”;

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

“For the purposes of the definition of “production costs” in the first paragraph, the following rules apply:

(a) for the purposes of paragraph *a* of that definition, the salaries or wages directly attributable to a property that is a qualified production are, where an employee directly undertakes, supervises or supports the production of the property, the portion of the salaries or wages that may reasonably be considered to relate to the production of the property;

(b) an amount may not be included in the production costs to a corporation in respect of a property if the amount is remuneration determined by reference to profits or revenues derived from the operation of the property or an expenditure as remuneration that is, or may reasonably be considered to be, incurred by a corporation, as a mandatary, on behalf of another person;

(c) the amount of the production costs to a corporation for a taxation year in respect of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of a particular amount that is included in those production costs, and the aggregate of

i. the amount of any government assistance and non-government assistance attributable to the particular amount that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for that year,

ii. the amount of any benefit or advantage attributable to the particular amount that a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for that year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, and

iii. if the particular amount relates to the portion of the cost of a contract and to other costs described in paragraph *c* of that definition, the amount of any government assistance and non-government assistance that another person or a partnership with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for that year, that is attributable to

services rendered in Québec as part of the production of the property by the other person or the partnership under the contract;

(d) an amount described in any of paragraphs *a* to *c* of that definition that may reasonably be considered to be attributable to services rendered as part of the production of a property by a person as a producer, author, scriptwriter, director, art director, director of photography, musical director, composer, orchestra conductor, editor, visual effects supervisor, actor in a speaking role or performer, may be included in the production costs to the corporation for a taxation year in respect of the property only if that person is resident in Québec at the time the person renders such services as part of the production of the property;

(e) the production costs to a corporation for a taxation year in respect of a property do not include

i. the portion of the cost of a contract that may reasonably be considered to be the consideration for services rendered as part of the production of the property by a corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or by a corporation that is not dealing at arm's length with a corporation holding such a licence, and

ii. the cost incurred by the corporation in respect of the acquisition, rental or leasing of a corporeal property, including software, used as part of the production of the property with a corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or with a corporation that is not dealing at arm's length with a corporation holding such a licence;

(f) the cost incurred by a corporation in a taxation year in respect of the acquisition of a particular property that is a corporeal property, including software, that is used in Québec by the corporation as part of the production of a property and that is, for the corporation, a depreciable property of a prescribed class is an amount equal to the portion of the depreciation of the particular property for the year, determined in accordance with the generally accepted accounting principles, relating to the use of the particular property by the corporation in that year, as part of the production of the property;

(g) the cost incurred by a corporation in a taxation year in respect of the rental or leasing of a particular property that is a corporeal property, including software, as part of the production of a property corresponds to the portion of that cost that may reasonably be attributed to the use in Québec of the particular property by the corporation in that year as part of the production of the property;

(h) an expenditure may be taken into account in computing the production costs to a corporation for a taxation year in respect of a property only if it is paid at the time the corporation first files the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.36.0.0.5 for that taxation year in respect of the property;

(i) the production costs to a corporation for a taxation year in respect of a property must not include an amount that is not included in the production cost of the property or that relates to advertizing, marketing, promotion or market research, or an amount related in any way to another property; and

(j) where, for a taxation year, a corporation is not a qualified corporation, its production costs for the year in respect of a property are deemed to be nil.

The amount to which the definition of “qualified labour cost attributable to computer-aided special effects and animation” in the first paragraph refers for the purpose of determining a corporation’s qualified labour cost attributable to computer-aided special effects and animation for a taxation year, in respect of a property that is a qualified production, is equal to the aggregate of

(a) the amount of any government assistance and non-government assistance that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to the corporation’s labour cost attributable to computer-aided special effects and animation for a taxation year preceding the year in respect of the property, to the extent that that amount has not, pursuant to subparagraph i of paragraph *b* of the definition of “labour cost attributable to computer-aided special effects and animation” in the first paragraph, reduced the amount of the cost for that preceding year;

(b) the amount of any benefit or advantage that a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the year, that is attributable to the labour cost attributable to computer-aided special effects and animation for a taxation year preceding the year in respect of the property, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, to the extent that that amount has not, pursuant to subparagraph ii of paragraph *b* of the definition of “labour cost attributable to computer-aided special effects and animation” in the first paragraph, reduced the amount of the cost for that preceding year; and

(c) the amount of any government assistance and non-government assistance that another person or a partnership with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to services rendered in Québec by the other person or the partnership as part of the production of the property under a contract referred to in paragraph *c* of the definition of “production costs” in the first paragraph and relating to the corporation’s labour cost attributable to computer-aided special effects and animation for a taxation year preceding the year in respect of the property, to the extent that that amount has not, pursuant to subparagraph iii of paragraph *b* of the definition of “labour cost attributable to computer-aided special effects and animation” in the first paragraph, reduced the amount of the cost for that preceding year.

The amount to which the definition of “eligible production costs” in the first paragraph refers for the purpose of determining the amount of those costs to a corporation for a taxation year, in respect of a property that is a qualified production, is equal to the aggregate of

(a) the amount of any government assistance and non-government assistance that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to production costs to the corporation for a taxation year preceding the year in respect of the property, to the extent that that amount has not, pursuant to subparagraph i of paragraph *b* of the definition of “production costs” in the first paragraph, reduced the amount of those costs for that preceding year;

(b) the amount of any benefit or advantage that a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the corporation’s filing-due date for the year, that is attributable to the corporation’s production costs for a taxation year preceding the year in respect of the property, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property or in any other form or manner, to the extent that that amount has not, pursuant to subparagraph ii of paragraph *b* of the definition of “production costs” in the first paragraph, reduced the amount of those costs for that preceding year; and

(c) the amount of any government assistance and non-government assistance that another person or a partnership with which the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that is attributable to services rendered in Québec as part of the production of the property by the other person or the partnership under a contract referred to in paragraph *c* of the definition of “production costs” in the first paragraph and relating to the corporation’s production costs for a taxation year preceding the year in respect of the property, to the extent that that amount has not, pursuant to subparagraph iii of paragraph *b* of that definition, reduced the amount of those costs for that preceding year.”;

(5) by inserting “and for the purposes of paragraph *b* of the definitions of “eligible production costs” and “qualified labour cost attributable to computer-aided special effects and animation” in that paragraph” after “in the first paragraph” in the portion of the third paragraph before subparagraph *a*;

(6) by adding the following subparagraphs after subparagraph iv of subparagraph *a* of the third paragraph:

“v. because of paragraph *b* of the definition of “qualified labour cost attributable to computer-aided special effects and animation” in the first paragraph, the corporation’s qualified labour cost attributable to computer-aided special effects and animation in respect of the property,

“vi. because of paragraph *b* of the definition of “labour cost attributable to computer-aided special effects and animation” in the first paragraph, the corporation’s labour cost attributable to computer-aided special effects and animation in respect of the property,

“vii. because of paragraph *b* of the definition of “eligible production costs” in the first paragraph, eligible production costs to the corporation in respect of the property, or

“viii. because of subparagraph *c* of the third paragraph, production costs to the corporation in respect of the property;”;

(7) by replacing “subparagraph *b* of the second paragraph” in the portion of the fifth paragraph before subparagraph *a* by “subparagraph *b* of the second and third paragraphs”;

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

“For the purposes of subparagraph ii of subparagraph *c* of the third paragraph and the fifth paragraph, the amount of an advantage attributable to production costs includes the portion of the proceeds of disposition for a corporation of a particular property used by it as part of the production of a property that is a qualified production that relates to the portion of the cost of acquisition of the particular property that is already included in the production costs of the property up to the portion of the cost of acquisition of the particular property that is already included in the production costs of the property.”

(2) Subsection 1 has effect from 13 June 2009.

131. (1) Section 1029.8.36.0.0.5 of the Act is amended, in the first paragraph,

(1) by inserting “that is not described in subparagraph *a.1*” after “qualified production” in the portion of subparagraph *a* before subparagraph *i*;

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

“(a.1) where the property is a qualified production in respect of which the Société de développement des entreprises culturelles specifies in the favourable advance ruling given in respect of the property that the main filming or taping in Québec in respect of the property is carried out after 12 June 2009, the aggregate of

i. 20% of the corporation’s qualified labour cost attributable to computer-aided special effects and animation for the year in respect of the property, and

ii. 25% of its eligible production costs for the year in respect of the property; and”.

(2) Subsection 1 has effect from 13 June 2009.

132. (1) The Act is amended by inserting the following section after section 1029.8.36.0.0.5:

“**1029.8.36.0.0.5.1.** If, at a particular time, a corporation enters into a contract for services rendered in Québec as part of the production of a property that is a qualified production with a person or partnership with which it is not, at that time, dealing at arm’s length, and if, in the opinion of the Minister, one of the purposes of the existence of the contract is to increase the particular amount that the corporation would be deemed to have paid to the Minister, in respect of the property, on account of its tax payable for a taxation year under subparagraph *a.1* of the first paragraph of section 1029.8.36.0.0.5 if a contract for the same services had been entered into with a person or partnership with which it is dealing at arm’s length, the Minister may determine that the particular amount is the amount that the corporation is deemed to have paid to the Minister, in respect of the property, on account of its tax payable for that year under that subparagraph *a.1*.”

For the purposes of the first paragraph, in determining whether a corporation and a partnership are not dealing at arm’s length at the particular time, the partnership’s fiscal period is deemed to end at the particular time and the partnership is deemed, at the particular time, to be a corporation all the voting shares of which are owned by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for that fiscal period.”

(2) Subsection 1 has effect from 13 June 2009.

133. (1) Section 1029.8.36.0.0.13 of the Act is amended

(1) by replacing the portion of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph before paragraph *a* by the following:

““qualified labour expenditure attributable to printing and reprinting costs” of a corporation for a taxation year, in respect of property that is an eligible work or an eligible group of works, means, subject to the fourth paragraph, the lesser of”;

(2) by replacing “printing costs” wherever it appears in the following provisions by “printing and reprinting costs”:

— subparagraphs 1 and 3 of subparagraph *i* of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph;

— subparagraphs 1 to 3 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph;

— subparagraph *e* of the third paragraph;

— the portion of the fourth paragraph before subparagraph *a*;

— the portion of the eighth paragraph before subparagraph *a*;

— subparagraphs i and ii of subparagraph *a* of the eighth paragraph;

— the tenth paragraph;

(3) by replacing “in relation to the printing of the property” in subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph by “in relation to the printing and reprinting of the property”;

(4) by replacing the portion of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph before subparagraph 1 by the following:

“i. 33 1/3% of the amount by which the aggregate of the printing costs directly attributable to the printing of the property that the corporation incurred before the end of the year in respect of the property to the extent that they relate to services rendered before the date on which the first printing of the eligible work or of the last work that is part of the eligible group of works is completed or within a period that is reasonable to the Minister but that must not extend beyond the date provided for in subparagraph *a* of the fourth paragraph and the reprinting costs directly attributable to the reprinting of the eligible work or of a work that is part of the eligible group of works that the corporation incurred before the end of the year and within the time specified in subparagraph i of subparagraph *c* of the fourth paragraph to the extent that they relate to eligible reprinting work referred to in subparagraph ii of that subparagraph *c* in relation to the work, and that are paid by the corporation, exceeds the aggregate of”;

(5) by replacing subparagraph ii of paragraph *b* of the definition of “qualified labour expenditure attributable to printing costs” in the first paragraph by the following subparagraph:

“ii. the amount by which the aggregate of all amounts each of which is the qualified labour expenditure attributable to the printing and reprinting costs of the corporation in respect of the printing and reprinting of the property for a taxation year preceding the year exceeds 333 1/3% of the aggregate of all amounts each of which is a tax that the corporation is required to pay under Part III.1.0.5, in respect of the printing and reprinting of the property, for a taxation year preceding the year;”;

(6) by replacing the portion of the definition of “labour expenditure attributable to printing costs” in the first paragraph before paragraph *a* by the following:

“labour expenditure attributable to printing and reprinting costs” of a corporation for a taxation year, in respect of property that is an eligible work or an eligible group of works, means, subject to the third and fourth paragraphs, the aggregate of the following amounts, to the extent that they are reasonable in the circumstances:”;

(7) by inserting the following paragraph after paragraph *a* of the definition of “labour expenditure attributable to printing costs” in the first paragraph:

“(a.1) the salaries or wages directly attributable to the reprinting of the eligible work or of a work that is part of the eligible group of works that are incurred by the corporation in the year and, if the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, to the extent that they are incurred within the time specified in subparagraph i of subparagraph *c* of the fourth paragraph and relate to services rendered in Québec for eligible reprinting work referred to in subparagraph ii of that subparagraph *c* in relation to the work, and that are paid by the corporation to its eligible employees;”;

(8) by replacing “for eligible printing work” in the following provisions of the definition of “labour expenditure attributable to printing costs” in the first paragraph by “for eligible printing work or eligible reprinting work”:

— the portion of paragraph *b* before subparagraph i;

— paragraph *c*;

(9) by replacing “in connection with the printing” and “as part of the printing” wherever they appear in the following provisions by “as part of the printing or reprinting”:

— subparagraphs i to iv of paragraph *b* of the definition of “labour expenditure attributable to printing costs” in the first paragraph;

— subparagraph *b* of the sixth paragraph;

(10) by replacing “eligible preparation work or eligible printing work” in the definitions of “eligible employee” and “eligible individual” in the first paragraph by “eligible preparation work, eligible printing work or eligible reprinting work”;

(11) by inserting the following definition in alphabetical order in the first paragraph:

““eligible reprinting work” in relation to an eligible work or a work that is part of an eligible group of works means the work to carry out the various stages related to reprinting the work;”;

(12) by replacing the portion of the third paragraph before subparagraph *a* by the following:

“For the purposes of the definition of “labour expenditure attributable to printing and reprinting costs” in the first paragraph, the following rules apply:”;

(13) by inserting the following subparagraph after subparagraph *a* of the third paragraph:

“(a.1) for the purposes of paragraph *a.1* of the definition, the salaries or wages directly attributable to the reprinting of an eligible work or of a work that is part of an eligible group of works are, where an employee directly undertakes, supervises or supports the reprinting of the work, the portion of the salaries or wages paid to or on behalf of the employee that may reasonably be considered to relate to the reprinting of the work;”;

(14) by replacing the portion of subparagraph *c* of the third paragraph before subparagraph *i* by the following:

“(c) the amount of the labour expenditure attributable to printing and reprinting costs of a corporation for a taxation year in respect of a property is to be reduced, where applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds to the salaries or wages described in paragraph *a* or *a.1* of that definition, to the portion of the remuneration described in any of subparagraphs *i* to *iv* of paragraph *b* of that definition or to the consideration or the portion of the consideration described in paragraph *c* of that definition, that are included in that labour expenditure attributable to printing and reprinting costs of the corporation for the year, and the aggregate of”;

(15) by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) no expenditure may be taken into consideration in computing a labour expenditure attributable to printing and reprinting costs or to preparation costs of a corporation for a taxation year in respect of a property that is an eligible work or an eligible group of works, or printing and reprinting costs or preparation costs directly attributable to the printing and reprinting or preparation of the property incurred before the end of the year, unless the expenditure is paid at the time the corporation first files with the Minister the prescribed form containing prescribed information provided for in the first paragraph of section 1029.8.36.0.0.14 for that taxation year; and”;

(16) by adding the following subparagraph after subparagraph *b* of the fourth paragraph:

“(c) no expenditure that relates to eligible reprinting work in relation to an eligible work or a work that is part of an eligible group of works may be taken into consideration in computing a labour expenditure attributable to printing and reprinting costs for a taxation year in respect of the eligible work or the eligible group of works, or printing and reprinting costs directly attributable to the printing and reprinting of the eligible work or the eligible group of works incurred before the end of the year, unless

i. the expenditure is incurred, in respect of the eligible work or of the work that is part of the eligible group of works, on or before the day that is 36 months after the day on which the first printing of the work is completed, and

ii. the Société de développement des entreprises culturelles notifies the Minister that the eligible reprinting work relating to the work began after 22 June 2009.”;

(17) by replacing the portion of the sixth paragraph before subparagraph *a* by the following:

“For the purposes of this division, the printing and reprinting costs directly attributable to the printing and reprinting of a property that is an eligible work or an eligible group of works incurred by a corporation before the end of a taxation year are”;

(18) by inserting the following subparagraph after subparagraph *a* of the sixth paragraph:

“(a.1) the reprinting costs, other than publishing fees and administration costs, incurred by the corporation as part of the reprinting of the eligible work or of a work that is part of the eligible group of works; and”.

(2) Subsection 1 has effect from 23 June 2009.

134. (1) Section 1029.8.36.0.0.14 of the Act is amended by replacing “printing costs” in subparagraph ii of subparagraphs *a*, *a.1* and *b* of the first paragraph by “printing and reprinting costs”.

(2) Subsection 1 has effect from 23 June 2009.

135. Division II.6.0.0.6 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.0.0.16 to 1029.8.36.0.0.32, is repealed.

136. Section 1029.8.36.0.27 of the Act is amended by replacing “, II.1 and II.3.1” in the first paragraph by “and II.1”.

137. Division II.6.4.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.53.1 to 1029.8.36.53.9, is repealed.

138. Division II.6.5.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.59.1 to 1029.8.36.59.8, is repealed.

139. Division II.6.5.4 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.59.21 to 1029.8.36.59.31, is repealed.

140. (1) Section 1029.8.36.72.82.1 of the Act is amended

(1) by replacing “pay period within” in the following provisions by “pay period that ended in”:

- the definition of “eligible employee” in the first paragraph;
- the portions of each of subparagraphs *a* and *b* of the second paragraph before their respective subparagraphs *i*;
- subparagraph *c* of the second paragraph;

(2) by replacing “pay period, within” in the following provisions of the first paragraph by “pay period, ended in”:

- paragraphs *a* and *b* of the definition of “eligible amount”;
- subparagraphs *i* and *ii* of paragraph *b* of the definition of “base amount”;

(3) 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 paragraph, 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 2015;”;

(4) 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 paragraph, the given calendar year preceding the calendar year in which the corporation’s eligibility period begins or the calendar year referred to in either of the following paragraphs if it is subsequent to the given calendar year:

(*a*) if the corporation has made the election provided for in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.1, for the purpose of determining the amount that it is deemed to have paid to the Minister under

section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 for the taxation year in which the calendar year 2008 or 2009 ends or for a taxation year in which a calendar year subsequent to 2009 ends if the corporation elected, by filing with the Minister the prescribed form containing prescribed information on or before the corporation's filing-due date for the taxation year in which the calendar year 2010 ends, that the base period be determined by reference to this paragraph, the calendar year that precedes the calendar year in respect of which the election provided for in section 1029.8.36.72.82.3.1 was first made by the corporation; or

(b) if the corporation has made the election provided for in section 1029.8.36.72.82.3.1.1, for the purpose of determining the amount that it is deemed to have paid to the Minister under section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 for a taxation year in which a calendar year that is subsequent to the calendar year 2010 ends, the calendar year 2010;”;

(5) by replacing the portion of the definition of “eligible region” in the first paragraph before paragraph *a.1* by the following:

““eligible region” means, subject to the seventh paragraph,

(a) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which a calendar year preceding the calendar year 2010 ends and, if the corporation has made the election provided for in section 1029.8.36.72.82.3.1.1, for its taxation year in which the calendar year 2010 ends, in respect of a recognized business whose activities described in a qualification certificate issued for the purposes of this division are the processing of marine products, or activities related to such processing activities, the *Municipalité régionale de comté de Matane* or one of the administrative regions referred to in subparagraphs ii and iii of paragraph *b* and described in the *Décret concernant la révision des limites des régions administratives du Québec (R.R.Q., chapitre D-11, r. 1)*;”;

(6) by striking out paragraph *a.1* of the definition of “eligible region” in the first paragraph;

(7) by replacing “sixth” in the definition of “designated region” in the first paragraph by “seventh”;

(8) by replacing the definition of “Saguenay–Lac-Saint-Jean region” in the first paragraph by the following definition:

““Saguenay–Lac-Saint-Jean region” means, in respect of a recognized business whose activities described in a qualification certificate issued for the purposes of this division are the manufacturing or processing of finished or semi-finished products made from aluminum having already undergone primary processing, the reclamation and recycling of waste and residues from the processing of aluminum, or activities related to such activities, the

administrative region 02 Saguenay–Lac-Saint-Jean described in the Décret concernant la révision des limites des régions administratives du Québec;”;

(9) by replacing the portion of the definition of “resource region” in the first paragraph before paragraph *a* by the following:

““resource region” means, subject to the seventh paragraph,”;

(10) by replacing subparagraph vii of paragraph *a* of the definition of “resource region” in the first paragraph by the following subparagraph:

“vii. for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which a calendar year preceding the year 2010 ends, administrative region 11 Gaspésie–Îles-de-la-Madeleine; or”;

(11) by replacing the portion of paragraph *m* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph i by the following:

“(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, except to the extent that paragraph *m.1* applies to the repayment, 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”;

(12) by inserting the following paragraph after paragraph *m* of the definition of “eligible repayment of assistance” in the first paragraph:

“(m.1) 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.1* 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.1* 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.1* 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;”;

(13) by replacing the portion of paragraph *n* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph *i* by the following:

“(*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, except to the extent that paragraph *n.1* applies to the repayment, 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”;

(14) by inserting the following paragraph after paragraph *n* of the definition of “eligible repayment of assistance” in the first paragraph:

“(*n.1*) 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.1* 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.1* 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.1* 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;”;

(15) by replacing the portion of paragraph *o* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph *i* by the following:

“(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, except to the extent that paragraph *o.1* applies to the repayment, 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”;

(16) by inserting the following paragraph after paragraph *o* of the definition of “eligible repayment of assistance” in the first paragraph:

“(o.1) where a qualified corporation pays in a calendar year ending in the taxation year, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of assistance referred to in subparagraph *i* of

subparagraph *b* of the first paragraph of section 1029.8.36.72.82.6 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the excess amount referred to in paragraph *a* or *c* of section 1029.8.36.72.82.4.2 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.1* 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 paragraph *a* or *c* of section 1029.8.36.72.82.4.2 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 1029.8.36.72.82.4.2 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.1* 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;”;

(17) by replacing the third paragraph by the following paragraph:

“If Investissement Québec cancels a qualification certificate issued, for the purposes of this division or of any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6, to a corporation in relation to a recognized business it is carrying on in a designated region, because of a major unforeseen event affecting the recognized business, the qualification certificate is deemed not to have been so cancelled, for the purpose of determining the corporation’s eligibility period, if 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.”;

(18) by inserting the following paragraph after the fifth paragraph:

“For the purposes of this division and in determining the amount that a qualified corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, the salary or wages paid to an employee in respect of a pay period, for which the employee is an eligible employee, that may reasonably be attributed to activities of a business that are described in paragraph *a.1* of the definition of “eligible region” in the first paragraph, enacted by subparagraph *i* of subparagraph *b.1* of the seventh paragraph, and that are carried on in the region to which that

paragraph *a.1* refers, is deemed not to have been so paid to the eligible employee if, in the opinion of Investissement Québec, the activities are not recognized activities in respect of a resource region.”;

(19) by striking out subparagraphs *a* and *b* of the sixth paragraph;

(20) by inserting the following subparagraph after subparagraph *b* of the sixth paragraph:

“(b.1) the definition of “eligible region” in the first paragraph is to be read,

i. if the taxation year is subsequent to the taxation year in which the calendar year 2007 ends, as if the following paragraph was inserted after paragraph *a*:

“(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*, *b*, *c* and *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 Décret concernant la révision des limites des régions administratives du Québec;”, and

ii. if the taxation year is subsequent to the taxation year in which the calendar year 2009 ends, as if the following paragraph was added after paragraph *d*, unless the corporation has made the election provided for in section 1029.8.36.72.82.3.1.1 for a preceding taxation year:

“(e) in respect of a recognized business whose activities described in a qualification certificate issued for the purposes of this division are the manufacturing or processing of finished or semi-finished products made from peat or slate, or activities related to such manufacturing or processing activities, one of the administrative regions referred to in subparagraphs i and ii of paragraph *b* and described in the Décret concernant la révision des limites des régions administratives du Québec;”;

(21) by replacing the definition of “designated region”, enacted by subparagraph *c* of the sixth paragraph, by the following definition:

““designated region” of a corporation means the Saguenay–Lac-Saint-Jean region or the eligible region where it carries on a recognized business in a particular taxation year, if

(a) the particular taxation year precedes the taxation year in which the calendar year 2010 ends; or

(b) the corporation has made the election provided for in section 1029.8.36.72.82.3.1.1; and”;

(22) by adding the following subparagraph after subparagraph *c* of the sixth paragraph:

“(d) if the taxation year is subsequent to the taxation year in which the calendar year 2012 ends, the definition of “resource region” in the first paragraph is to be read as if subparagraphs i to iii of paragraph *a* were replaced by the following subparagraphs:

“i. the eastern part of the administrative region 01 Bas-Saint-Laurent, included in the territory of the Municipalité régionale de comté de La Matapédia, the Municipalité régionale de comté de Matane and the Municipalité régionale de comté de La Mitis,

“ii. the part of the administrative region 02 Saguenay–Lac-Saint-Jean, included in the territory of the Municipalité régionale de comté de Maria-Chapdelaine, the Municipalité régionale de comté Le Fjord-du-Saguenay and the Municipalité régionale de comté Le Domaine-du-Roy,

“iii. the part of the administrative region 04 Mauricie, included in the territory of the urban agglomeration of La Tuque, the Municipalité régionale de comté de Mékinac and the city of Shawinigan.”

(2) Paragraphs 1 to 5, 8, 10, 17, 19, 21 and 22 of subsection 1 have effect from 1 January 2010. In addition,

(1) if the definitions of “base period” and “eligibility period” in the first paragraph of section 1029.8.36.72.82.1 of the Act apply after 31 December 2007 and before 1 January 2010, they are to be read as if “sixth” was replaced by “seventh”; and

(2) if the sixth paragraph of section 1029.8.36.72.82.1 of the Act applies after 31 December 2007 and before 1 January 2010, subparagraph *b* of the sixth paragraph is to be read as follows:

“(b) if the qualified corporation carried on a recognized business before 1 April 2008 and made the election described in section 1029.8.36.72.82.3.1 for a taxation year in which the calendar year 2008 or 2009 ends, 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 “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 or, if it is later, the calendar year preceding the calendar year in which the corporation’s eligibility period begins”;

(3) Paragraphs 6, 7, 9, 18 and 20 of subsection 1 have effect from 1 January 2008.

(4) Paragraphs 11 to 16 of subsection 1 apply to a taxation year that ends after 30 December 2010.

141. (1) The Act is amended by inserting the following sections after section 1029.8.36.72.82.1:

“**1029.8.36.72.82.1.1.** A corporation’s tax assistance limit for a taxation year is the aggregate of

(a) the corporation’s base amount for the year; and

(b) the amount determined by the formula

$$5\% \times A \times B/C.$$

In the formula in subparagraph *b* of the first paragraph,

(a) A is the corporation’s gross revenue for the year;

(b) B is the aggregate of all amounts each of which is a salary or wages paid by the corporation in the taxation year to an employee who reports for work, in the year, at an establishment of the corporation situated in a resource region or in the administrative region 11 Gaspésie—Îles-de-la-Madeleine described in the Décret concernant la révision des limites des régions administratives du Québec (R.R.Q., chapitre D-11, r. 1); and

(c) C is the aggregate of all amounts each of which is a salary or wages paid to an employee by the corporation in the taxation year.

For the purposes of the second paragraph, if the amount represented by B, otherwise determined in respect of a corporation for a taxation year, is equal to or greater than 90% of the amount represented by C, determined in respect of the corporation for the year, the corporation is deemed to have paid salaries or wages in the year only to employees who reported for work, in the year, at an establishment of the corporation situated in a region referred to in subparagraph *b* of the second paragraph.

“**1029.8.36.72.82.1.2.** For the purposes of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.1.1 and subject to sections 1029.8.36.72.82.1.3 and 1029.8.36.72.82.1.4, a corporation’s base amount for a taxation year is equal to

(a) if the corporation is not a member of an associated group in the year, \$50,000; and

(b) if the corporation is a member of an associated group in the year, an amount attributed for the year to the corporation pursuant to the agreement described in the second paragraph and filed with the Minister in the prescribed

form or, if no amount is attributed to the corporation under the agreement or in the absence of such an agreement, zero.

The agreement to which subparagraph *b* of the first paragraph refers is the agreement under which all the corporations that are members of the associated group in the year attribute for the year to one or more of their number, for the purposes of this section, one or more amounts the total of which does not exceed \$50,000.

If the aggregate of the amounts attributed, in respect of a taxation year, pursuant to an agreement described in the second paragraph and entered into with the corporations that are members of an associated group in the year exceeds \$50,000, the amount determined under subparagraph *b* of the first paragraph in respect of each of those corporations for the taxation year is deemed, for the purposes of this section, to be equal to the proportion of \$50,000 that that amount is of the aggregate of the amounts attributed for the year under the agreement.

For the purposes of this section and sections 1029.8.36.72.82.1.3 and 1029.8.36.72.82.1.4, an associated group in a taxation year means all the corporations that, in the year, are associated with each other and are qualified corporations for the purposes of Title VII.2.4 of Book IV or corporations that carry on a recognized business.

“1029.8.36.72.82.1.3. If a corporation that is a member of an associated group referred to in subparagraph *b* of the first paragraph of section 1029.8.36.72.82.1.2 fails to file with the Minister an agreement referred to in that subparagraph within 30 days after notice in writing by the Minister has been sent to any of the corporations that are members of that group that such an agreement is required for the purposes of any assessment of tax under this Part or for the determination of another amount, the Minister shall, for the purposes of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.1.1, attribute an amount to one or more of those corporations for the taxation year, which amount or the aggregate of which amounts must be equal to \$50,000, and in such a case, despite that subparagraph *b*, the base amount for the year of each of the corporations is equal to the amount so attributed to it.

“1029.8.36.72.82.1.4. Despite sections 1029.8.36.72.82.1.2 and 1029.8.36.72.82.1.3, the following rules apply:

(a) if a corporation that is a member of an associated group (in this paragraph referred to as the “first corporation”) has more than one taxation year ending in the same calendar year and is associated in two or more of those taxation years with another corporation that is a member of the group that has a taxation year ending in that calendar year, the base amount of the first corporation for each particular taxation year that ends in the calendar year in which it is associated with the other corporation and that ends after the first taxation year ending in that calendar year is, subject to paragraph *b*, an amount equal to the lesser of

i. its base amount for the first taxation year ending in the calendar year, determined in accordance with subparagraph *b* of the first paragraph of section 1029.8.36.72.82.1.2 or section 1029.8.36.72.82.1.3, and

ii. its base amount for the particular taxation year ending in the calendar year, determined in accordance with subparagraph *b* of the first paragraph of section 1029.8.36.72.82.1.2 or section 1029.8.36.72.82.1.3; and

(*b*) if a corporation has a taxation year of fewer than 51 weeks, its base amount for the year is that proportion of its base amount for the year, determined without reference to this paragraph, that the number of days in the year is of 365.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

142. (1) Section 1029.8.36.72.82.2 of the Act is amended, in the first paragraph,

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

“1029.8.36.72.82.2. A qualified corporation that is carrying on a recognized business at least since 31 March 2008, that is not associated with any other corporation at the end of a calendar year within the qualified corporation’s eligibility period and that encloses the documents referred to in the third 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 paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal, if the calendar year is subsequent to the year 2003 and precedes the year 2011, to the aggregate of”;

(2) by replacing “pay period, within” in the following provisions by “pay period, ended in”:

- the portion of subparagraph *i* of subparagraph *a* before subparagraph 1;
- subparagraph 2 of subparagraph *i* of subparagraph *a*;
- the portion of subparagraph *i* of subparagraph *a.1* before subparagraph 1;
- subparagraph 2 of subparagraph *i* of subparagraph *a.1*;

(3) by replacing subparagraphs *i* and *ii* of subparagraph *b* by the following subparagraphs:

“*i.* 40% of the portion of the eligible repayment of assistance of the corporation for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount referred to in any of

paragraphs *d*, *e*, *f*, *j.1*, *k.1* and *l.1* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.82.1, or referred to in any of paragraphs *j*, *k* and *l* of that definition, if the preceding calendar year and the assistance to which that paragraph refers are the calendar year 2003 and assistance that may reasonably be attributed to a business whose activities are described in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, respectively, and

“ii. 30% of the amount by which the eligible repayment of assistance of the corporation for the taxation year exceeds the portion of the eligible repayment of assistance of the corporation for the taxation year determined in accordance with subparagraph i.”

(2) Subsection 1 has effect from 1 January 2010. In addition, when section 1029.8.36.72.82.2 of the Act applies after 31 December 2007 and before 1 January 2010, it is to be read as if the portion of the first paragraph before subparagraph *a* was replaced by the following:

“1029.8.36.72.82.2. A qualified corporation that is carrying on a recognized business at least since 31 March 2008, that is not associated with any other corporation at the end of a calendar year within the qualified corporation’s eligibility period and that encloses the documents referred to in the third 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 paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal, if the calendar year is the year 2004 or a subsequent year, to the aggregate of”.

143. (1) Section 1029.8.36.72.82.3 of the Act is amended

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

“1029.8.36.72.82.3. A qualified corporation that is carrying on a recognized business at least since 31 March 2008, that is associated with one or more other corporations at the end of a calendar year within the qualified corporation’s eligibility period and that encloses the documents referred to in the fourth paragraph with the fiscal return it is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal, if the calendar year is subsequent to the year 2003 and precedes the year 2011, to the aggregate of”;

(2) by replacing “pay period, within” in the following provisions of the first paragraph by “pay period, ended in”:

- the portion of subparagraph i of subparagraph *a* before subparagraph 1;
- subparagraph 2 of subparagraph i of subparagraph *a*;
- the portion of subparagraph ii of subparagraph *a* before subparagraph 1;
- subparagraph 2 of subparagraph ii of subparagraph *a*;
- the portion of subparagraph i of subparagraph *a.1* before subparagraph 1;
- subparagraph 2 of subparagraph i of subparagraph *a.1*;
- the portion of subparagraph ii of subparagraph *a.1* before subparagraph 1;
- subparagraph 2 of subparagraph ii of subparagraph *a.1*;

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

“(a.1) subject to the second paragraph, 40% of the particular amount that is the least of”;

(4) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. 40% of the portion of the eligible repayment of assistance of the corporation for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount referred to in any of paragraphs *d*, *e*, *f*, *j.1*, *k.1* and *l.1* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.82.1, or referred to in any of paragraphs *j*, *k* and *l* of that definition, if the preceding calendar year and the assistance to which that paragraph refers are the calendar year 2003 and assistance that may reasonably be attributed to a business whose activities are described in any of paragraphs *a* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, respectively, and

“ii. 30% of the amount by which the eligible repayment of assistance of the corporation for the taxation year exceeds the portion of the eligible repayment of assistance of the corporation for the taxation year determined in accordance with subparagraph i.”;

(5) by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the least of the excess amounts determined under any of subparagraphs i to iii of subparagraph *a* of that 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; and”.

(2) Subsection 1 has effect from 1 January 2010. In addition, when section 1029.8.36.72.82.3 of the Act applies after 31 December 2007 and before 1 January 2010, it is to be read as if the portion of the first paragraph before subparagraph *a* was replaced by the following:

“**1029.8.36.72.82.3.** A qualified corporation that is carrying on a recognized business at least since 31 March 2008, that is associated with one or more other corporations at the end of a calendar year within the qualified corporation’s eligibility period and that encloses the documents referred to in the fourth paragraph with the fiscal return it is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal, if the calendar year is the year 2004 or a subsequent year, to the aggregate of”.

144. (1) Section 1029.8.36.72.82.3.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“**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 2009 ends if the corporation has elected irrevocably to avail itself, for the year or a preceding taxation year,

(a) of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3; or

(b) of Division II.6.14.2.”

(2) Subsection 1 has effect from 1 January 2010.

145. (1) The Act is amended by inserting the following section after section 1029.8.36.72.82.3.1:

“**1029.8.36.72.82.3.1.1.** A 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 the taxation year in which the calendar year 2010 ends only if the corporation so elects irrevocably in the manner described in the third or fourth paragraph, as the case may be, and if the corporation did not make the election provided for in section 1029.8.36.72.82.3.1 for a preceding taxation year.

A corporation that makes the election provided for in the first paragraph for the taxation year in which the calendar year 2010 ends may not be deemed to have paid an amount to the Minister in accordance with section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 for the year.

A corporation to which the fourth paragraph does not apply shall make the election provided for in the first paragraph for the taxation year in which the

calendar year 2010 ends by filing with the Minister the prescribed form containing prescribed information on or before the corporation's filing-due date for the taxation year.

A particular corporation that is associated, in a taxation year in which the calendar year 2010 ends, with one or more other corporations that carry on a recognized business shall make the election provided for in the first paragraph for the taxation 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 taxation year.”

(2) Subsection 1 has effect from 1 January 2010.

146. (1) Section 1029.8.36.72.82.3.2 of the Act is amended

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

“1029.8.36.72.82.3.2. 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 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 2010 or a subsequent year, to the aggregate of

(*a*) 20% of the particular amount that is the amount by which the lesser of the following amounts exceeds the particular amount that would be determined for the calendar year in accordance with subparagraph *a.1* if that subparagraph were read without reference to the balance of the qualified corporation's tax assistance limit for the year, within the meaning of section 1029.8.36.72.82.3.4.”;

(2) by replacing “pay period, within” in the portion of subparagraph *i* of subparagraph *a* of the first paragraph before subparagraph 1 and in subparagraph 2 of that subparagraph *i* by “pay period, ended in”;

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

“(a.1) 10% of the particular amount that is the lesser of the balance of the qualified corporation's tax assistance limit for the year, within the meaning of section 1029.8.36.72.82.3.4, and the least of the following amounts:

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, ended in the calendar year, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be attributed to a given activity (in this section referred to as the “recognized activity in respect of a resource region”) that is not an activity described in any of paragraphs *a* and *b* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, an activity that is carried on in a region described in paragraph *a.1* or *e* of the definition of that expression, enacted by subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, and that is described in that paragraph *a.1* or *e*, or an activity described in the definition of “Saguenay–Lac-Saint-Jean region” in the first paragraph of section 1029.8.36.72.82.1, 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, ended in its base period, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be attributed to a recognized activity in respect of a resource region,

ii. the amount by which the amount that would be the qualified corporation’s eligible amount for the calendar year exceeds the amount that would be the qualified corporation’s base amount if, for the purposes of the definitions of “base amount” and “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, and

iii. the lesser of the amount determined for the calendar year in accordance with subparagraph i of subparagraph *a* and the amount determined for that year in accordance with subparagraph ii of that subparagraph *a*; and”;

(4) by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the aggregate of

i. 10% of the portion of the qualified corporation’s eligible repayment of assistance for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount, other than an amount described in the third paragraph, that is referred to in any of paragraphs *g* to *i*, *m.1*, *n.1* and *o.1* 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 related to the carrying on of a recognized business in a resource region, and

ii. 20% of the amount by which the portion of the qualified corporation's eligible repayment of assistance for the taxation year that concerns assistance that may reasonably be considered to relate to a business carried on in a designated region exceeds the portion of the qualified corporation's eligible repayment of assistance for the taxation year determined in accordance with subparagraph *i.*”;

(5) by inserting the following paragraphs after the first paragraph:

“If this section applies to a taxation year in which the calendar year 2010 ends, the portion of subparagraph *a.1* of the first paragraph before subparagraph *i* and subparagraph *i* of subparagraph *b* of that paragraph are to be read as if “10%” was replaced by “20%”.

An amount to which subparagraph *i* of subparagraph *b* of the first paragraph refers is

(*a*) if the calendar year that ends in the taxation year referred to in that subparagraph *i* is subsequent to 2012, an amount relating to assistance that may reasonably be considered to relate to a business that is carried on elsewhere than in a resource region; or

(*b*) an amount referred to in any of paragraphs *g* to *i*, *j*, *k* and *l* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.82.1 and that concerns assistance that may reasonably be attributed to a business carried on in a region described in paragraph *a.1* or *e* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, enacted by subparagraph *b.1* of the seventh paragraph of that section, and whose activities are described in that paragraph *a.1* or *e*, as the case may be.”;

(6) by striking out the third and fourth paragraphs.

(2) Paragraphs 1, 3, 5 and 6 of subsection 1 apply to a taxation year that ends after 30 December 2010.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2010.

(4) Paragraph 4 of subsection 1 has effect from 1 January 2008. However, when subparagraph *b* of the first paragraph of section 1029.8.36.72.82.3.2 of the Act applies in respect of a taxation year that ends before 31 December 2010, it is to be read as follows:

“(*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 related to the carrying on of a recognized business in a resource region, other than a business carried on in the region described in paragraph *a.1* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, enacted by subparagraph *i* of subparagraph *b.1* of the seventh paragraph of that section, and whose activities are described in that paragraph *a.1*.”

147. (1) Section 1029.8.36.72.82.3.3 of the Act is amended

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

“1029.8.36.72.82.3.3. 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 fifth 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 2010 or a subsequent year, to the aggregate of

(*a*) subject to the second paragraph, 20% of the particular amount that is the amount by which the least of the following amounts exceeds the particular amount that would be determined for the calendar year in accordance with subparagraph *a.1* if that subparagraph were read without reference to the balance of the qualified corporation’s tax assistance limit for the year, within the meaning of section 1029.8.36.72.82.3.4.”;

(2) by replacing “pay period, within” in the following provisions of the first paragraph by “pay period, ended in”:

— the portion of subparagraph *i* of subparagraph *a* before subparagraph 1 and subparagraph 2 of that subparagraph *i*;

— the portion of subparagraph *ii* of subparagraph *a* before subparagraph 1 and subparagraph 2 of that subparagraph *ii*;

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

“(a.1) subject to the second paragraph, 10% of the particular amount that is the lesser of the balance of the qualified corporation’s tax assistance limit for the year, within the meaning of section 1029.8.36.72.82.3.4, and the least of the following amounts:

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, ended in the calendar year, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be attributed to a given activity (in this section referred to as the “recognized activity in respect of a resource region”) that is not an activity described in any of paragraphs *a* and *b* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, an activity that is carried on in a region described in paragraph *a.1* or *e* of the definition of that expression, enacted by subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, and that is described in that paragraph *a.1* or *e*, or an activity described in the definition of “Saguenay–Lac-Saint-Jean region” in the first paragraph of section 1029.8.36.72.82.1, 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, ended in its base period, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be attributed to a recognized activity in respect of a resource region,

ii. the amount by which the aggregate of the amount that would be the qualified corporation’s eligible amount for the calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, and the aggregate of all amounts each of which is the salary or wages paid by another corporation with which the qualified corporation is associated at the end of the calendar year to an employee in respect of a pay period, ended in the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the other corporation that are recognized activities in respect of a resource region 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 amount that would be the qualified corporation’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, 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, ended in 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 recognized activities in respect of a resource region 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,

iii. the amount by which the amount that would be the qualified corporation's eligible amount for the calendar year exceeds the amount that would be the qualified corporation's base amount if, for the purposes of the definitions of "base amount" and "eligible amount" in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, and

iv. the least of the amounts determined for the calendar year in accordance with subparagraphs i to iii of subparagraph *a*; and";

(4) by replacing subparagraph *b* of the first paragraph by the following paragraph:

“(b) the aggregate of

i. 10% of the portion of the qualified corporation's eligible repayment of assistance for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount, other than an amount described in the fourth paragraph, that is referred to in any of paragraphs *g* to *i*, *m.1*, *n.1* and *o.1* 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 related to the carrying on of a recognized business in a resource region, and

ii. 20% of the amount by which the portion of the qualified corporation's eligible repayment of assistance for the taxation year that concerns assistance that may reasonably be considered to relate to a business carried on in a designated region exceeds the portion of the qualified corporation's eligible repayment of assistance for the taxation year determined in accordance with subparagraph *i*.”;

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

“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 following rules apply:

(a) the least of the excess amounts determined under any of subparagraphs i to iii of 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; and

(b) the least of the excess amounts determined, if applicable, under any of subparagraphs i to iv of subparagraph *a.1* 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 1029.8.36.72.82.4.2.”;

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

“If this section applies to a taxation year in which the calendar year 2010 ends, the portion of subparagraph *a.1* of the first paragraph before subparagraph i and subparagraph i of subparagraph *b* of that paragraph are to be read as if “10%” was replaced by “20%”.

An amount to which subparagraph i of subparagraph *b* of the first paragraph refers means

(a) if the calendar year that ends in the taxation year referred to in that subparagraph i is subsequent to 2012, an amount relating to assistance that may reasonably be considered to relate to a business that is carried on elsewhere than in a resource region; or

(b) an amount referred to in any of paragraphs *g* to *i*, *j*, *k* and *l* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.82.1 and that concerns assistance that may reasonably be attributed to a business carried on in a region described in paragraph *a.1* or *e* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, enacted by subparagraph *b.1* of the seventh paragraph of that section, and whose activities are described in that paragraph *a.1* or *e*, as the case may be.”;

(7) by striking out the fourth and fifth paragraphs;

(8) by replacing subparagraph *c* of the sixth paragraph by the following subparagraph:

“(c) if the second paragraph applies, the agreement referred to in section 1029.8.36.72.82.4 and, if applicable, the agreement referred to in section 1029.8.36.72.82.4.2, filed in prescribed form.”

(2) Paragraphs 1, 3 and 5 to 8 of subsection 1 apply to a taxation year that ends after 30 December 2010.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2010.

(4) Paragraph 4 of subsection 1 has effect from 1 January 2008. However, when subparagraph *b* of the first paragraph of section 1029.8.36.72.82.3.3 of

the Act applies in respect of a taxation year that ends before 31 December 2010, it is to be read as follows:

“(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 related to the carrying on of a recognized business in a resource region, other than a business carried on in a region described in paragraph *a.1* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, enacted by subparagraph *i* of subparagraph *b.1* of the seventh paragraph of that section, and whose activities are described in that paragraph *a.1*.”

148. (1) The Act is amended by inserting the following section after section 1029.8.36.72.82.3.3:

“**1029.8.36.72.82.3.4.** The balance of a corporation’s tax assistance limit for a taxation year is equal to the amount by which its tax assistance limit for the year, determined under section 1029.8.36.72.82.1.1, exceeds the aggregate of

(a) the aggregate of the following amounts that is multiplied, if the corporation has an establishment situated outside Québec, 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 determined under subsection 2 of section 771:

i. 8% of the lesser of the amount the corporation deducts in computing its taxable income for the year under section 737.18.26 and the amount by which the amount that would be determined in its respect for the year under section 771.2.1.2 if no reference were made to section 771.2.6 and if, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income for the year were computed without reference to section 737.18.26, exceeds the amount that would be determined in its respect for the year under section 771.2.1.2 if the corporation were to deduct, in computing its taxable income, all of the amount that, but for section 737.18.26.1, would be determined under section 737.18.26, and

ii. 11.9% of the amount by which the amount that the corporation deducts in computing its taxable income for the year under section 737.18.26 exceeds the excess amount determined in subparagraph *i*;

(b) the amount of tax that would be payable by the corporation under Part IV for the year if its paid-up capital for the purposes of that Part were equal to the amount it deducted for the year under section 1138.2.3, that is multiplied, if the corporation has an establishment situated outside Québec, 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 determined under subsection 2 of section 771; and

(c) the amount that would be payable by the corporation as the contribution provided for in section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) in respect of the aggregate of all amounts each of which is an amount, representing a proportion of wages paid or deemed to be paid in the year, for which no contribution is payable under the sixth paragraph of section 34 of that Act.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

149. (1) Section 1029.8.36.72.82.4 of the Act is amended, in the first paragraph,

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

“**1029.8.36.72.82.4.** The agreement to which subparagraph *a* of the second paragraph of sections 1029.8.36.72.82.3 and 1029.8.36.72.82.3.3 refers in respect of a calendar year means an agreement under which all of the qualified corporations that are carrying on, in the calendar year, a recognized business and that are associated with each other at the end of that calendar year (in this section called the “group of associated corporations”), attribute to one or more of their number, for the purposes of this division, one or more amounts; the aggregate of the amounts so attributed, for the calendar year, must not be greater than the least of”;

(2) by replacing “pay period, within” in the following provisions by “pay period, ended in”:

—the portion of subparagraph *a* before subparagraph *i* and subparagraph *ii* of that subparagraph *a*;

—the portion of subparagraph *c* before subparagraph *i* and subparagraph *ii* of that subparagraph *c*;

(3) by replacing “period within” in subparagraph *ii* of subparagraph *c* by “pay period that ended in”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 30 December 2010.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 2010.

150. (1) Section 1029.8.36.72.82.4.1 of the Act is amended

(1) by replacing “pay period, within” in the following provisions by “pay period, ended in”:

— the portion of paragraph *a* before subparagraph i and subparagraph ii of that paragraph *a*;

— the portion of paragraph *c* before subparagraph i and subparagraph ii of that paragraph *c*;

(2) by replacing “period within” in subparagraph ii of paragraph *c* by “pay period that ended in”.

(2) Subsection 1 has effect from 1 January 2010.

151. (1) The Act is amended by inserting the following section after section 1029.8.36.72.82.4.1:

“1029.8.36.72.82.4.2. The agreement to which subparagraph *b* of the second paragraph of section 1029.8.36.72.82.3.3 refers in respect of a calendar year means an agreement under which all of the qualified corporations that are carrying on, in the calendar year, a recognized business and that are associated with each other at the end of that calendar year (in this section called the “group of associated corporations”), attribute to one or more of their number, for the purposes of this division, one or more amounts; the aggregate of the amounts so attributed, for the calendar year, must not be greater than the least of

(*a*) the amount by which the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, ended in the calendar year, for which the employee is an eligible employee of the corporation, to the extent that the salary or wages may reasonably be attributed to a given activity (hereinafter referred to as a “recognized activity in respect of a resource region”) that is not an activity described in any of paragraphs *a* and *b* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, an activity that is carried on in a region described in paragraph *a.1* or *e* of the definition of that expression, enacted by subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, and that is described in that paragraph *a.1* or *e*, or an activity described in the definition of “Saguenay–Lac-Saint-Jean region” in the first paragraph of section 1029.8.36.72.82.1, exceeds the aggregate of all amounts each of which is,

i. except in respect of a corporation that results from an amalgamation, an amount equal to zero, if, at no time in the base period of a qualified corporation that is a member of the group of associated corporations, the corporation carried on a business in Québec the activities of which were described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business, and

ii. in any other case, the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, ended in its base period, for which the employee is an eligible employee of the qualified corporation, to the extent that the salary or wages may reasonably be attributed to a recognized activity in respect of a resource region;

(b) the amount by which the aggregate of all amounts each of which is the amount that would be the eligible amount of a qualified corporation that is a member of the group of associated corporations for the calendar year exceeds the aggregate of all amounts each of which is the amount that would be the base amount of such a corporation if, for the purposes of the definitions of “base amount” and “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered; and

(c) the amount by which the aggregate of all amounts each of which is the amount that would be the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, or the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee in respect of a pay period, ended in the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the other corporation that are recognized activities in respect of a resource region and that are described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business, exceeds the total of

i. the aggregate of all amounts each of which would be the base amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, and

ii. the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee in respect of a pay period, ended in the base period of a qualified corporation that is a member of the group at the end of the calendar year, in which the employee reports

for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the other corporation that are recognized activities in respect of a resource region and that are described in a qualification certificate issued for the year, for the purposes of this division and in respect of a recognized business, to a qualified corporation that is a member of the group, unless an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a pay period that ended in a base period in relation to another recognized business carried on by a qualified corporation that is a member of the group.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

152. (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 1029.8.36.72.82.3.3, as the case may be, 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 excess 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 or 1029.8.36.72.82.4.2, 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 the amounts attributed for the calendar year in the agreement.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

153. (1) Section 1029.8.36.72.82.6 of the Act is amended

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

“(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 and in subparagraph *i* of subparagraphs *a* and *a.1* 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 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 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 portion of subparagraph *b* of the first paragraph before subparagraph *i* by the following:

“(b) the amount of the salaries or wages paid by a particular qualified corporation associated with one or more other qualified corporations and referred to in any of sections 1029.8.36.72.82.4, 1029.8.36.72.82.4.1 and 1029.8.36.72.82.4.2, is to be reduced, if applicable,”;

(3) by replacing “reduced”, “pay period within” and “in that first paragraph” wherever they appear in the second paragraph by “are to reduce”, “pay period that ended in” and “in the first paragraph”, respectively;

(4) by replacing the third paragraph by the following paragraph:

“The aggregate of the amounts referred to in the first paragraph that are to reduce the amount of the salaries or wages paid by the qualified corporation or a corporation associated with it, in respect of a pay period that ended in the qualified corporation’s base period, and determined for the purpose of computing the particular amount referred to in subparagraph *a.1* 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 the first paragraph that are to reduce 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 that ended in the calendar year, and determined for the purpose of computing the particular amount referred to in subparagraph *a.1* 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, as the case may be, in relation to the qualified corporation, for that calendar year.”

(2) Paragraphs 1, 2 and 4 of subsection 1 apply to a taxation year that ends after 30 December 2010. In addition, when the third paragraph of section 1029.8.36.72.82.6 of the Act applies, after 31 December 2009, in respect of a taxation year that ends before 31 December 2010, it is to be read as follows:

“The aggregate of the amounts referred to in the first paragraph that are to reduce the amount of the salaries or wages paid by the qualified corporation or a corporation associated with it, in respect of a pay period that ended in the qualified corporation’s base period, and determined for the purpose of computing the particular amount referred to in subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, in relation to the qualified corporation, for a calendar year that ended in a taxation year, may not exceed the aggregate of the amounts referred to in the first paragraph that are to reduce 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 that ended in the calendar year, and determined for the purpose of computing the particular amount referred to in subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.2 or 1029.8.36.72.82.3, as

the case may be, in relation to the qualified corporation, for that calendar year.”

(3) Paragraph 3 of subsection 1 has effect from 1 January 2010.

154. (1) Section 1029.8.36.72.82.6.1 of the Act is amended by replacing “pay period within” in the portion before paragraph *a* by “pay period that ended in”.

(2) Subsection 1 has effect from 1 January 2010.

155. (1) The Act is amended by inserting the following section after section 1029.8.36.72.82.6.1:

“1029.8.36.72.82.6.2. 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 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3, 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 subparagraphs *a* and *a.1* of the first paragraph of each of sections 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3 before subparagraph 1, in the portion of subparagraph ii of subparagraphs *a* and *a.1* of the first paragraph of section 1029.8.36.72.82.3.3 before subparagraph 1 or in the portion of each of subparagraphs *a* and *c* of the first paragraph of each of sections 1029.8.36.72.82.4 and 1029.8.36.72.82.4.2 before subparagraph i, that is paid, in respect of a pay period that ended in a calendar year subsequent to the calendar year 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 recognized activities in respect of a resource region 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) 94% of that amount if the calendar year is the year 2010;
- (b) 92% of that amount if the calendar year is the year 2011;
- (c) 90% of that amount if the calendar year is the year 2012;
- (d) 88% of that amount if the calendar year is the year 2013;
- (e) 86% of that amount if the calendar year is the year 2014; and
- (f) 84% of that amount if the calendar year is the year 2015.

For the purposes of the first paragraph, a recognized activity in respect of a resource region is a given activity that is not an activity described in any of paragraphs *a* and *b* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, an activity that is carried on in a region described in paragraph *a.1* or *e* of the definition of that expression, enacted by subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, and that is described in that paragraph *a.1* or *e*, or an activity described in the definition of “Saguenay–Lac-Saint-Jean region” in the first paragraph of section 1029.8.36.72.82.1.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

156. (1) Section 1029.8.36.72.82.7 of the Act is amended by replacing subparagraphs *i* and *ii* of paragraph *a* by the following subparagraphs:

“*i.* in the case of assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.6, 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 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, or

“*ii.* in the case of assistance referred to in subparagraph *b* of the first paragraph of section 1029.8.36.72.82.6, the excess amount referred to in subparagraph *a* or *c* of the first paragraph of section 1029.8.36.72.82.4 or in any of paragraphs *a* to *c* of section 1029.8.36.72.82.4.1 or 1029.8.36.72.82.4.2, as the case may be, determined, in respect of a calendar year, in relation to all of the qualified corporations that are associated with each other;”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

157. (1) Section 1029.8.36.72.82.10 of the Act is amended

(1) by replacing “pay period, within” wherever it appears in the following provisions by “pay period, ended in”:

— the portion of subparagraph *i* of subparagraph *a* of the first paragraph before the formula and subparagraph *i.1* of that subparagraph *a*;

— subparagraphs *i*, *i.1*, *ii* and *ii.1* of subparagraph *c* of the first paragraph;

— subparagraph 2 of subparagraphs *iii* and *iii.1* of subparagraph *c* of the first paragraph;

— subparagraph 1 of subparagraphs *i* and *ii* of subparagraph *d* of the first paragraph;

— subparagraph *a*, subparagraphs *i* and *ii* of subparagraph *b* and subparagraph *c* of the second paragraph;

(2) by replacing “pay period within” in subparagraphs 1 and 2 of subparagraphs i and ii of subparagraph *d* of the first paragraph by “pay period that ended in”;

(3) by inserting the following subparagraph after subparagraph i.1 of subparagraph *a* of the first paragraph:

“i.2. the aggregate of all amounts each of which is the portion of a salary or wages paid by the vendor to an employee in respect of a pay period, ended in the vendor’s base period, for which the employee is an eligible employee, that may reasonably be attributed to a given activity (in this section referred to as a “recognized activity in respect of a resource region”) that is not an activity described in any of paragraphs *a* and *b* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, an activity that is carried on in a region described in paragraph *a.1* or *e* of the definition of that expression, enacted by subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, and that is described in that paragraph *a.1* or *e*, or an activity described in the definition of “Saguenay–Lac-Saint-Jean region” in the first paragraph of section 1029.8.36.72.82.1, is deemed, for the purposes of subparagraph 2 of subparagraph i of subparagraph *a.1* of the first paragraph of sections 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3 and subparagraph ii of paragraph *a* of section 1029.8.36.72.82.4.2, to be equal to the amount by which that amount otherwise determined exceeds the amount that would be determined by the formula in subparagraph i if, for the purposes of subparagraph *a* of the second paragraph, only the employees of the vendor who carry on such an activity were considered.”;

(4) by adding the following subparagraph after subparagraph iii of subparagraph *a* of the first paragraph:

“iv. the amount that would be the base amount of the vendor if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, is deemed to be equal to the amount by which the amount otherwise determined without reference to subparagraph ii exceeds the amount that would be determined by the formula in subparagraph ii if, for the purposes of subparagraph *b* of the second paragraph, only the employees of the vendor who carry on such an activity were considered.”;

(5) by adding the following subparagraph after subparagraph ii of subparagraph *b* of the first paragraph:

“iii. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.3 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.82.4.2, determined in respect of the vendor, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph iii exceeds the amount that would be determined by the

formula in subparagraph *i* if, for the purposes of subparagraph *c* of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered;”;

(6) by inserting the following subparagraph after subparagraph *i.1* of subparagraph *c* of the first paragraph:

“*i.2.* to have paid, for the purposes of subparagraph 2 of subparagraph *i* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.2, subparagraph 2 of subparagraph *i* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.3 or subparagraph *ii* of paragraph *a* of section 1029.8.36.72.82.4.2, as the case may be, to employees, in respect of a pay period, ended in the purchaser’s base period, for which the employees are eligible employees, the amount that is the proportion of the aggregate (in subparagraph *ii.2* referred to as the “particular aggregate”) of all amounts each of which is the salary or wages paid by the purchaser to an employee, after the particular time, in respect of a pay period, ended in the particular calendar year, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that are recognized activities in respect of a resource region, that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities;”;

(7) by inserting the following subparagraph after subparagraph *ii.1* of subparagraph *c* of the first paragraph:

“*ii.2.* to have paid, for the purposes of subparagraph *i* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.2, subparagraph *i* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.3 or paragraph *a* of section 1029.8.36.72.82.4.2, as the case may be, to employees, in respect of a pay period, ended in the particular calendar year, for which the employees are eligible employees, the amount by which the amount determined pursuant to subparagraph *i.2* exceeds the amount of the particular aggregate;”;

(8) by inserting the following subparagraph after subparagraph *iii.1* of subparagraph *c* of the first paragraph:

“*iii.2.* to have an amount that would be the purchaser’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, that is equal to the aggregate of

(1) the amount that would be the purchaser’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, and if no reference were made to subparagraph *iii* or this subparagraph *iii.2*, and

(2) the amount that is the proportion of the aggregate (in subparagraph 2 of subparagraph vi referred to as the “particular aggregate”) of all amounts each of which is the salary or wages that the purchaser paid to an employee after the particular time in respect of a pay period, ended in the particular calendar year, for which the employee is an eligible employee, or the salary or wages of an employee that the purchaser paid after the particular time in respect of a pay period, ended in the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec but outside a designated region of the purchaser and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the purchaser that are described in a qualification certificate issued to the purchaser, for the purposes of this division, for the year in respect of a recognized business, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that are recognized activities in respect of a resource region, that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, unless an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 2, in relation to another recognized business.”;

(9) by adding the following subparagraph after subparagraph v of subparagraph c of the first paragraph:

“vi. to have an amount that would be the purchaser’s eligible amount for the particular calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, that is equal to the aggregate of

(1) the amount that would be the purchaser’s eligible amount for the particular calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, and if no reference were made to subparagraph iv or this subparagraph vi, and

(2) the amount by which the amount determined pursuant to subparagraph 2 of subparagraph iii.2 exceeds the amount of the particular aggregate; and”;

(10) by replacing “referred to in that provision” in the portion of subparagraph i of subparagraph d of the first paragraph before subparagraph 1 and “referred to therein” in the portion of subparagraph ii of that subparagraph d before subparagraph 1 by “that are referred to therein”;

(11) by adding the following subparagraph after subparagraph ii of subparagraph d of the first paragraph:

“iii. the purchaser is deemed, for the purposes of subparagraph ii of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.3 or paragraph *c* of section 1029.8.36.72.82.4.2, to have paid to employees that are referred to therein

(1) in respect of a pay period that ended in the particular corporation’s base period, the amount that is the proportion of the aggregate (in subparagraph 2 referred to as the “particular aggregate”) of all amounts each of which is the salary or wages of an employee that the purchaser paid after the particular time in respect of a pay period, ended in the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the purchaser that are described in a qualification certificate issued, for the purposes of this division, to the particular corporation in relation to the particular calendar year, in respect of a recognized business, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that are recognized activities in respect of a resource region, that began or increased at the particular time, and except if an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 1, in relation to a recognized business carried on by a corporation other than the particular corporation, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, and

(2) in respect of a pay period that ended in the particular calendar year, the amount by which the amount determined pursuant to subparagraph 1 exceeds the amount of the particular aggregate.”;

(12) by replacing the third paragraph by the following paragraph:

“For the purposes of this section, if the amount of the particular aggregate that is determined in respect of the purchaser in relation to particular activities and that is referred to in subparagraph *i* of subparagraph *c* of the first paragraph and subparagraph 2 of subparagraph *iii* of that subparagraph *c* or subparagraph *i.1* or *i.2* of subparagraph *c* of the first paragraph and subparagraph 2 of subparagraph *iii.1* or *iii.2* of that subparagraph *c*, in the case where the purchaser is the particular corporation, or subparagraph 1 of subparagraph *i* of subparagraph *d* of the first paragraph or subparagraph 1 of subparagraph *ii* or *iii* 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 equal to zero, the particular time of the particular calendar year, otherwise determined, is deemed, in respect of the purchaser and in relation to the particular activities, to be 1 January of the following calendar year.”;

(13) by replacing the portion of the fourth paragraph before subparagraph *a* by the following:

“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, which proportion 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 or i.2 of subparagraph *c* of the first paragraph and in subparagraph 2 of subparagraph iii.1 or iii.2 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 or iii 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,”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 January 2010.

(3) Paragraphs 3 to 13 of subsection 1 apply to a taxation year that ends after 30 December 2010.

158. (1) Section 1029.8.36.72.82.10.1 of the Act is amended

(1) by replacing “pay period, within” wherever it appears in the following provisions by “pay period, ended in”:

— the portion of subparagraph i of subparagraph *a* of the first paragraph before the formula;

— subparagraphs ii and iv of subparagraph *a* of the first paragraph;

— the portion of subparagraph iii of subparagraph *a* of the first paragraph before the formula;

— the portion of subparagraph i of subparagraph *c* of the first paragraph before the formula;

— subparagraphs ii and iv of subparagraph *c* of the first paragraph;

— the portion of subparagraph iii of subparagraph *c* of the first paragraph before the formula;

— subparagraph i of subparagraph *a* of the second paragraph;

— subparagraphs 1 and 2 of subparagraph ii of subparagraph *a* of the second paragraph;

— subparagraph i of subparagraph *b* of the second paragraph;

— subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the second paragraph;

— subparagraph *i* of subparagraph *c* of the second paragraph;

— subparagraphs 1 and 2 of subparagraph *ii* of subparagraph *c* of the second paragraph;

— subparagraph *i* of subparagraph *d* of the second paragraph;

— subparagraphs 1 and 2 of subparagraph *ii* of subparagraph *d* of the second paragraph;

— subparagraphs *e* and *f* of the second paragraph;

(2) by inserting the following subparagraph after subparagraph *ii* of subparagraph *a* of the first paragraph:

“*ii.1.* the aggregate of all amounts each of which is the portion of a salary or wages paid by the vendor to an employee in respect of a pay period, ended in the vendor’s base period, for which the employee is an eligible employee, that may reasonably be attributed to a given activity (in this section referred to as a “recognized activity in respect of a resource region”) that is not an activity described in any of paragraphs *a* and *b* to *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, an activity that is carried on in a region described in paragraph *a.1* or *e* of the definition of that expression, enacted by subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, and that is described in that paragraph *a.1* or *e*, or an activity described in the definition of “Saguenay–Lac-Saint-Jean region” in the first paragraph of section 1029.8.36.72.82.1, is deemed, for the purposes of subparagraph 2 of subparagraph *i* of subparagraph *a.1* of the first paragraph of sections 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3 and subparagraph *ii* of paragraph *a* of section 1029.8.36.72.82.4.2, to be equal to the amount by which that amount otherwise determined exceeds the amount that would be determined by the formula in subparagraph *i* if, for the purposes of subparagraph *a* of the second paragraph, only the employees of the vendor who carry on such an activity were considered.”;

(3) by inserting the following subparagraph after subparagraph *iv* of subparagraph *a* of the first paragraph:

“*iv.1.* the aggregate of all amounts each of which is the portion of a salary or wages paid by the vendor to an employee in respect of a pay period, ended in the particular calendar year, for which the employee is an eligible employee, that may reasonably be attributed to a given activity of the employee that is a recognized activity in respect of a resource region, is deemed, for the purposes of subparagraph *i* of subparagraph *a.1* of the first paragraph of sections 1029.8.36.72.82.3.2 and 1029.8.36.72.82.3.3 and paragraph *a* of section 1029.8.36.72.82.4.2, to be equal to the amount by which that amount otherwise determined exceeds the amount that would be determined by the formula in subparagraph *iii* if, for the purposes of subparagraph *b* of the

second paragraph, only the employees of the vendor who carry on such an activity were considered.”;

(4) by inserting the following subparagraph after subparagraph vi of subparagraph *a* of the first paragraph:

“vi.1. the amount that would be the vendor’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, is deemed to be equal to the amount by which that amount determined without reference to subparagraph v exceeds the amount that would be determined by the formula in subparagraph v if, for the purposes of subparagraph *c* of the second paragraph, only the employees of the vendor who carry on such an activity were considered.”;

(5) by adding the following subparagraph after subparagraph viii of subparagraph *a* of the first paragraph:

“ix. the amount that would be the vendor’s eligible amount for the particular calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, is deemed to be equal to the amount by which that amount determined without reference to subparagraph vii exceeds the amount that would be determined by the formula in subparagraph vii if, for the purposes of subparagraph *d* of the second paragraph, only the employees of the vendor who carry on such an activity were considered.”;

(6) by inserting the following subparagraph after subparagraph ii of subparagraph *b* of the first paragraph:

“ii.1. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.3 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.82.4.2, determined in respect of the vendor, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph ii.1 exceeds the amount that would be determined by the formula in subparagraph i if, for the purposes of subparagraph *e* of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered.”;

(7) by adding the following subparagraph after subparagraph iv of subparagraph *b* of the first paragraph:

“v. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.3 before subparagraph 1 or in the portion of paragraph *c* of section 1029.8.36.72.82.4.2 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 *v* exceeds the amount that would be determined by the formula in subparagraph *iii* if, for the purposes of subparagraph *f* of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered;”;

(8) by inserting the following subparagraph after subparagraph *ii* of subparagraph *c* of the first paragraph:

“*ii.1.* to have paid, for the purposes of subparagraph 2 of subparagraph *i* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 or subparagraph *ii* of paragraph *a* of section 1029.8.36.72.82.4.2, as the case may be, to employees, in respect of a pay period, ended in the purchaser’s base period, for which the employees are eligible employees, the amount that would be determined by the formula in subparagraph *i* if, for the purposes of subparagraph *a* of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered;”;

(9) by inserting the following subparagraph after subparagraph *iv* of subparagraph *c* of the first paragraph:

“*iv.1.* to have paid, for the purposes of subparagraph *i* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 or paragraph *a* of section 1029.8.36.72.82.4.2, as the case may be, to employees, in respect of a pay period, ended in the particular calendar year, for which the employees are eligible employees, the amount that would be determined by the formula in subparagraph *iii* if, for the purposes of subparagraph *b* of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered;”;

(10) by inserting the following subparagraph after subparagraph *vi* of subparagraph *c* of the first paragraph:

“*vi.1.* to have an amount that would be the purchaser’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, that is equal to the aggregate of

(1) the amount that would be the purchaser’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, and if no reference were made to subparagraph *v* or this subparagraph *vi.1.*, and

(2) the amount that would be determined by the formula in subparagraph 2 of subparagraph v if, for the purposes of subparagraph c of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered.”;

(11) by adding the following subparagraph after subparagraph viii of subparagraph c of the first paragraph:

“ix. to have an amount that would be the purchaser’s eligible amount for the particular calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, that is equal to the aggregate of

(1) the amount that would be the purchaser’s eligible amount for the particular calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.1, only the portion of the salary or wages of an employee that may reasonably be attributed to a recognized activity in respect of a resource region were considered, and if no reference were made to subparagraph vii or this subparagraph ix, and

(2) the amount that would be determined by the formula in subparagraph 2 of subparagraph vii if, for the purposes of subparagraph d of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered; and”;

(12) by inserting the following subparagraph after subparagraph ii of subparagraph d of the first paragraph:

“ii.1. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph a.1 of the first paragraph of section 1029.8.36.72.82.3.3 or in subparagraph ii of paragraph c of section 1029.8.36.72.82.4.2, 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 ii.1, and

(2) the amount that would be determined by the formula in subparagraph i if, for the purposes of subparagraph e of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered.”;

(13) by adding the following subparagraph after subparagraph iv of subparagraph d of the first paragraph:

“v. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph a.1 of the first paragraph of section 1029.8.36.72.82.3.3 before subparagraph 1 or in the portion of

paragraph *c* of section 1029.8.36.72.82.4.2 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 *v* for the particular calendar year, and

(2) the amount that would be determined by the formula in subparagraph *iii* if, for the purposes of subparagraph *f* of the second paragraph, only the employees of the vendor who carry on a recognized activity in respect of a resource region were considered.”;

(14) by replacing “pay period within” in subparagraph *i* of subparagraph *d* of the second paragraph and in subparagraph 1 of subparagraph *ii* of that subparagraph *d* by “pay period that ended in”.

(2) Paragraphs 1 and 14 of subsection 1 have effect from 1 January 2010.

(3) Paragraphs 2 to 13 of subsection 1 apply to a taxation year that ends after 30 December 2010.

159. (1) The heading of Division II.6.6.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“CREDIT FOR JOB CREATION IN THE GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC IN THE FIELDS OF MARINE BIOTECHNOLOGY, MARICULTURE AND MARINE PRODUCTS PROCESSING”.

(2) Subsection 1 has effect from 1 January 2010.

160. (1) Section 1029.8.36.72.82.13 of the Act is amended

(1) by replacing “pay period within” in the following provisions by “pay period that ended in”:

— the definition of “eligible employee” in the first paragraph;

— the portions of each of subparagraphs *a* and *a.1* of the second paragraph before their respective subparagraphs *i*;

— subparagraph *b* of the second paragraph;

(2) by replacing “pay period, within” in the following provisions of the first paragraph by “pay period, ended in”:

— paragraphs *a* and *b* of the definition of “eligible amount”;

— paragraph *b* of the definition of “base amount”;

(3) 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 paragraph, 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, if the recognized business is referred to in paragraph *b* of the definition of “eligible region”, for the purposes of Division II.6.6.6.1 or II.6.6.4, and that ends on 31 December 2015;”;

(4) by replacing the definition of “eligible region” in the first paragraph by the following definition:

““eligible region” means

(*a*) in respect of a recognized business whose activities described in a qualification certificate, issued to a corporation for the purposes of this division, are the manufacturing or processing of finished or semi-finished products in the field of marine biotechnology or mariculture, or activities related to such manufacturing or processing activities, one of the following administrative regions described in the Décret concernant la révision des limites des régions administratives du Québec (R.R.Q., chapitre D-11, r. 1):

- i. administrative region 01 Bas-Saint-Laurent,
- ii. administrative region 09 Côte-Nord, or
- iii. administrative region 11 Gaspésie–Îles-de-la-Madeleine; and

(*b*) for the purpose of determining the amount that a corporation is deemed to have paid to the Minister under this division for its taxation year in which a calendar year subsequent to the calendar year 2010 ends and, if the corporation has not made the election provided for in section 1029.8.36.72.82.3.1.1, for its taxation year in which the calendar year 2010 ends, in respect of a recognized business whose activities described in a qualification certificate, issued to the corporation for the purposes of this division, are the processing of marine products, or activities related to such processing activities, the Municipalité régionale de comté de Matane or one of the administrative regions referred to in subparagraphs ii and iii of paragraph *a* and described in the order in council referred to in paragraph *a*;”;

(5) by replacing the portion of paragraph *a* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph ii by the following:

“(a) if 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 1029.8.36.72.82.18, 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 1029.8.36.72.82.14 that relates to a calendar year preceding the calendar year ending in the taxation year, except to the extent that subparagraph *a.1* applies to the repayment, 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 1029.8.36.72.82.14 in respect of the qualified corporation in relation to the preceding calendar year, and”;

(6) by inserting the following paragraph after paragraph *a* of the definition of “eligible repayment of assistance” in the first paragraph:

“(a.1) if 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 1029.8.36.72.82.18, 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.1* of the first paragraph of section 1029.8.36.72.82.14 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.1* 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.1* of the first paragraph of section 1029.8.36.72.82.14 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;”;

(7) by replacing the portion of paragraph *b* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph *ii* by the following:

“(b) if 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 1029.8.36.72.82.18 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 1029.8.36.72.82.15 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, except to the extent that paragraph *b.1* applies to the repayment, 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 1029.8.36.72.82.15 in respect of the qualified corporation in relation to the preceding calendar year, and”;

(8) by inserting the following paragraph after paragraph *b* of the definition of “eligible repayment of assistance” in the first paragraph:

“(b.1) if 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 1029.8.36.72.82.18 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.1* of the first paragraph of section 1029.8.36.72.82.15 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.1* 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.1* of the first paragraph of section 1029.8.36.72.82.15 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;”;

(9) by replacing the portion of paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph before subparagraph *ii* by the following:

“(c) if 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 1029.8.36.72.82.18 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the aggregate and the excess amount referred to in paragraphs *a* and *c*, respectively, of section 1029.8.36.72.82.16 and 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, except to the extent that paragraph *d* applies to the repayment, the amount by which the particular amount that would have been determined under subparagraph *a* of the first paragraph of section 1029.8.36.72.82.15 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* or *c* of section 1029.8.36.72.82.16 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 in accordance with section 1029.8.36.72.82.16 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 1029.8.36.72.82.15 in respect of the qualified corporation in relation to the preceding calendar year, and”;

(10) by adding the following paragraph after paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph:

“(d) if 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 1029.8.36.72.82.18 that reduced the amount of the salary or wages paid by the qualified corporation to an employee, for the purpose of computing the aggregate and the excess amount referred to in paragraphs *a* and *c*, respectively, of section 1029.8.36.72.82.16.1 and 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.1* of the first paragraph of section 1029.8.36.72.82.15 in respect of the qualified corporation in relation to the preceding calendar year if, for the purposes of paragraph *a* or *c* of section 1029.8.36.72.82.16.1 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 in accordance with section 1029.8.36.72.82.16.1 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.1* of the first paragraph of section 1029.8.36.72.82.15 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;”;

(11) by striking out the third paragraph;

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

“If Investissement Québec cancels a qualification certificate issued, for the purposes of this division, to a corporation, in relation to a recognized business the corporation carries on in an eligible region, because of a major unforeseen event affecting the recognized business, the qualification certificate is deemed not to have been so cancelled, for the purpose of determining the eligibility period of the corporation, if 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) Paragraphs 1 to 4, 11 and 12 of subsection 1 have effect from 1 January 2010.

(3) Paragraphs 5 to 10 of subsection 1 apply to a taxation year that ends after 30 December 2010. In addition, when paragraph *c* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.82.13 of the Act applies to a taxation year that ends before 31 December 2010, it is to be read as if “the excess amount referred to in paragraph *a* or *c*” in the portion before subparagraph *i* was replaced by “the aggregate and the excess amount referred to in paragraphs *a* and *c*, respectively”.

161. (1) Section 1029.8.36.72.82.14 of the Act is amended

(1) by striking out “40% of” in the portion of the first paragraph before subparagraph *a*;

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

“(a) 40% of the particular amount that is the amount by which the particular amount determined for the calendar year in accordance with subparagraph *a.1* is exceeded by the lesser of”;

(3) by replacing “pay period, within” in subparagraph i of subparagraph *a* of the first paragraph by “pay period, ended in”;

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

“(a.1) 20% of the particular amount that is the least of

i. 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, ended in the calendar year, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be attributed to an activity referred to in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13,

ii. the amount by which the amount that would be the qualified corporation’s eligible amount for the calendar year exceeds the amount that would be the qualified corporation’s base amount if, for the purposes of the definitions of “base amount” and “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity referred to in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, and

iii. the lesser of the amount determined for the calendar year in accordance with subparagraph i of subparagraph *a* and the amount determined for that year in accordance with subparagraph ii of subparagraph *a*; and”;

(5) by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the aggregate of

i. 20% of the portion of the corporation’s eligible repayment of assistance for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount referred to in any of paragraphs *a.1*, *b.1* and *d* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.82.13, and

ii. 40% of the amount by which the corporation’s eligible repayment of assistance for the taxation year exceeds the portion of the corporation’s eligible repayment of assistance for the taxation year determined in accordance with subparagraph i.”;

(6) by replacing “réfèrent” in the portion of the second paragraph before subparagraph *a* in the French text by “font référence”.

(2) Paragraphs 1, 2, 4 and 5 of subsection 1 apply to a taxation year that ends after 30 December 2010.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2010.

162. (1) Section 1029.8.36.72.82.15 of the Act is amended

(1) by striking out “40% of” in the portion of the first paragraph before subparagraph *a*;

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

“(a) subject to the second paragraph, 40% of the particular amount that is the amount by which the particular amount determined for the calendar year in accordance with subparagraph *a.1* is exceeded by the least of”;

(3) by replacing “pay period, within” in the following provisions of subparagraph *a* of the first paragraph by “pay period, ended in”:

— subparagraph *i*;

— the portion of subparagraph *ii* before subparagraph 1;

— subparagraph 2 of subparagraph *ii*;

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

“(a.1) subject to the second paragraph, 20% of the particular amount that is the least of

i. 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, ended in the calendar year, for which the employee is an eligible employee, to the extent that the salary or wages may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13,

ii. the amount by which the aggregate of the amount that would be the qualified corporation’s eligible amount for the calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, and of 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, ended in the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity of the

other corporation that is described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business and that is described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13, exceeds the total of

(1) the amount that would be the qualified corporation’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, 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, ended in 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 an activity of the other corporation that is described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business and that is described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13,

iii. the amount by which the amount that would be the qualified corporation’s eligible amount for the calendar year exceeds the amount that would be the qualified corporation’s base amount if, for the purposes of the definitions of “base amount” and “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, and

iv. the least of the amounts determined for the calendar year in accordance with subparagraphs *i* to *iii* of subparagraph *a*; and”;

(5) by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the aggregate of

i. 20% of the portion of the corporation’s eligible repayment of assistance for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount referred to in any of paragraphs *a.1*, *b.1* and *d* of the definition of “eligible repayment of assistance” in the first paragraph of section 1029.8.36.72.82.13, and

ii. 40% of the amount by which the corporation’s eligible repayment of assistance for the taxation year exceeds the portion of the corporation’s

eligible repayment of assistance for the taxation year determined in accordance with subparagraph i.”;

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

“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 following rules apply:

(a) the least of the amounts determined under any of subparagraphs i to iii of 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 1029.8.36.72.82.16; and

(b) the particular amount determined, if applicable, under subparagraph *a.1* 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 1029.8.36.72.82.16.1.”;

(7) by replacing subparagraph *c* of the fourth paragraph by the following subparagraph:

“(c) if the second paragraph applies, the agreement referred to in section 1029.8.36.72.82.16 and, if applicable, the agreement referred to in section 1029.8.36.72.82.16.1, filed in the prescribed form.”

(2) Paragraphs 1, 2 and 4 to 7 of subsection 1 apply to a taxation year that ends after 30 December 2010.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2010.

163. (1) Section 1029.8.36.72.82.16 of the Act is amended

(1) by inserting “subparagraph *a* of” after “The agreement to which” in the portion before paragraph *a*;

(2) by replacing “pay period, within” in paragraph *a* and in the portion of paragraph *c* before subparagraph i by “pay period, ended in”;

(3) by replacing subparagraph ii of paragraph *c* by the following subparagraph:

“ii. the aggregate of all amounts each of which is the salary or wages paid by another 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, ended in the base period of a qualified corporation that is a member of the group at the end of the calendar year, in which the employee reports

for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities of the other corporation that are described in a qualification certificate issued for the year, for the purposes of this division and in respect of a recognized business, to a qualified corporation that is a member of the group, unless an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a pay period that ended in a base period in relation to another recognized business carried on by a qualified corporation that is a member of the group.”

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 30 December 2010.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 2010.

164. (1) The Act is amended by inserting the following section after section 1029.8.36.72.82.16:

“1029.8.36.72.82.16.1. The agreement to which subparagraph *b* of the second paragraph of section 1029.8.36.72.82.15 refers in respect of a calendar year means an agreement under which all of the qualified corporations that are carrying on, in the calendar year, a recognized business and that are associated with each other at the end of that calendar year (in this section called the “group of associated corporations”), attribute to one or more of their number, for the purposes of this division, one or more amounts; the aggregate of the amounts so attributed, for the calendar year, must not be greater than the least of

(a) the aggregate of all amounts each of which is the salary or wages paid by a qualified corporation that is a member of the group of associated corporations to an employee in respect of a pay period, ended in the calendar year, for which the employee is an eligible employee of the corporation, to the extent that the salary or wages may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13;

(b) the amount by which the aggregate of all amounts each of which is the amount that would be the eligible amount of a qualified corporation that is a member of the group of associated corporations for the calendar year exceeds the aggregate of all amounts each of which is the amount that would be the base amount of such a corporation if, for the purposes of the definitions of “base amount” and “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered; and

(c) the amount by which the aggregate of all amounts each of which is the amount that would be the eligible amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, or the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee in respect of a pay period, ended in the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity of the other corporation that is described in a qualification certificate issued, for the purposes of this division, to the qualified corporation for the year in respect of a recognized business and that is described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section, exceeds the total of

i. the aggregate of all amounts each of which would be the base amount of a qualified corporation that is a member of the group of associated corporations at the end of the calendar year if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, and

ii. the aggregate of all amounts each of which is the salary or wages paid by another corporation that is associated with a qualified corporation that is a member of the group at the end of the calendar year but that does not carry on a recognized business in the calendar year, to an employee in respect of a pay period, ended in the base period of a qualified corporation that is a member of the group at the end of the calendar year, in which the employee reports for work at an establishment of the other corporation situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity of the other corporation that is described in a qualification certificate issued for the year, for the purposes of this division and in respect of a recognized business, to a qualified corporation that is a member of the group and that is described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13, unless an amount is included, in respect of the employee, in computing an amount under this subparagraph, in relation to a pay period that ended in a base period in relation to another recognized business carried on by a qualified corporation that is a member of the group.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

165. (1) Section 1029.8.36.72.82.17 of the Act is replaced by the following section:

“1029.8.36.72.82.17. If the aggregate of the amounts attributed, in respect of a calendar year, in an agreement referred to in paragraph *a* or *b* of the second paragraph of section 1029.8.36.72.82.15 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 paragraphs *a* to *c* of section 1029.8.36.72.82.16 or any of paragraphs *a* to *c* of section 1029.8.36.72.82.16.1, as the case may be, the amount attributed to each of the corporations for the calendar year is deemed, for the purposes of section 1029.8.36.72.82.15, 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 applies to a taxation year that ends after 30 December 2010.

166. (1) Section 1029.8.36.72.82.18 of the Act is amended

(1) by replacing “of subparagraph *a*” wherever it appears in the portion of subparagraph *a* of the first paragraph before subparagraph *i* by “of subparagraphs *a* and *a.1*”;

(2) by replacing the portion of subparagraph *b* of the first paragraph before subparagraph *i* by the following:

“(b) the amount of the salaries or wages paid by a particular qualified corporation associated with one or more other qualified corporations and referred to in section 1029.8.36.72.82.16 or 1029.8.36.72.82.16.1, is to be reduced, if applicable,”;

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

“The aggregate of the amounts referred to in the first paragraph that are to reduce the amount of the salaries or wages paid by the qualified corporation or a corporation associated with it, in respect of a pay period that ended in 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 section 1029.8.36.72.82.14 or 1029.8.36.72.82.15, 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 the first paragraph that are to reduce the amount of the salaries or wages paid by the qualified corporation or the corporation associated with it, in respect of a pay period that ended in that calendar year, and determined for the purpose of computing the particular amount referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.14 or 1029.8.36.72.82.15, in relation to the qualified corporation, for that calendar year.”;

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

“The aggregate of the amounts referred to in the first paragraph that are to reduce the amount of the salaries or wages paid by the qualified corporation or a corporation associated with it, in respect of a pay period that ended in the qualified corporation’s base period, and determined for the purpose of computing the particular amount referred to in subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.14 or 1029.8.36.72.82.15, 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 the first paragraph that are to reduce the amount of the salaries or wages paid by the qualified corporation or the corporation associated with it, in respect of a pay period that ended in that calendar year, and determined for the purpose of computing the particular amount referred to in subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.14 or 1029.8.36.72.82.15, in relation to the qualified corporation, for that calendar year.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010. In addition, when the second paragraph of section 1029.8.36.72.82.18 of the Act applies after 31 December 2009, in respect of a taxation year that ends before 31 December 2010, it is to be read as if “pay period within” was replaced wherever it appears by “pay period that ended”.

167. (1) Section 1029.8.36.72.82.19 of the Act is amended by replacing subparagraphs *i* and *ii* of paragraph *a* by the following subparagraphs:

“*i.* in the case of assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.18, 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 1029.8.36.72.82.14 or 1029.8.36.72.82.15, or

“*ii.* in the case of assistance referred to in subparagraph *b* of the first paragraph of section 1029.8.36.72.82.18, the aggregate and the excess amount referred to, respectively, in paragraphs *a* and *c* of section 1029.8.36.72.82.16 or paragraphs *a* to *c* of section 1029.8.36.72.82.16.1, as the case may be, and determined, in respect of a calendar year, in relation to all of the qualified corporations that are associated with each other;”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010. In addition, when section 1029.8.36.72.82.19 of the Act applies to a taxation year that ends before 31 December 2010, it is to be read as if “the excess amount referred to in paragraph *a* or *c*” in subparagraph *ii* of paragraph *a* was replaced by “the aggregate and the excess amount referred to, respectively, in paragraphs *a* and *c*”.

168. (1) Section 1029.8.36.72.82.22 of the Act is amended

(1) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) if the particular corporation is the vendor,

i. the base amount of the vendor is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount determined by the formula

$A \times C \times D$, and

ii. the amount that would be the base amount of the vendor if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount that would be determined by the formula in subparagraph i if, for the purposes of subparagraph *a* of the second paragraph, only the employees of the vendor who carry on such an activity were considered;

“(b) if the particular corporation is a corporation with which the vendor was associated 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 1029.8.36.72.82.15 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.82.16, 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

$B \times C \times D$, and

ii. the amount that is the aggregate referred to in subparagraph 2 of subparagraph ii of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.15 or in subparagraph ii of paragraph *c* of section 1029.8.36.72.82.16.1, determined in respect of the vendor, is deemed to be equal to the amount by which that amount determined without reference to this subparagraph ii exceeds the amount that would be determined in accordance with the formula in subparagraph i if, for the purposes of subparagraph *b* of the second paragraph, only the employees of the vendor who carry on an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13 were considered;”;

(2) by replacing “pay period, within” in the following provisions by “pay period, ended in”:

— subparagraph 2 of subparagraph i of subparagraph *c* of the first paragraph;

— subparagraphs *a* and *b* of the second paragraph;

(3) by inserting the following subparagraph after subparagraph *i* of subparagraph *c* of the first paragraph:

“i.1. to have an amount that would be the purchaser’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, equal to the aggregate of

(1) the amount that would be the purchaser’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, otherwise determined, and

(2) the amount that is the proportion of the aggregate (in subparagraph 2 of subparagraph *iii* referred to as the “particular aggregate”) of all amounts each of which is the salary or wages of an employee that the purchaser paid after the particular time in respect of a pay period, ended in the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec but outside an eligible region and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity of the purchaser that is described in a qualification certificate issued to the purchaser, for the purposes of this division, for the year in respect of a recognized business, and that is described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activity that began or increased at the particular time, that 365 is of the number of days in the particular calendar year during which the purchaser carried on the activity, unless an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 2, in relation to another recognized business.”;

(4) by adding the following subparagraph after subparagraph *ii* of subparagraph *c* of the first paragraph:

“iii. to have an amount that would be the purchaser’s eligible amount for the particular calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, equal to the aggregate of

(1) the amount that would be the purchaser's eligible amount for the particular calendar year if, for the purposes of the definition of "eligible amount" in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of "eligible region" in the first paragraph of that section were considered, otherwise determined for the particular calendar year, and

(2) the amount by which the amount determined pursuant to subparagraph 2 of subparagraph i.1 exceeds the amount of the particular aggregate; and";

(5) by replacing subparagraph *d* of the first paragraph by the following subparagraph:

"(d) if the particular corporation is a corporation that is associated with the purchaser at the end of the particular calendar year,

i. the purchaser is deemed, for the purposes of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.72.82.15 or paragraph *c* of section 1029.8.36.72.82.16, to have paid to employees referred to therein

(1) in respect of a pay period that ended in the particular corporation's base period, the amount that is the proportion of the aggregate (in subparagraph 2 referred to as the "particular aggregate") of all amounts each of which is the salary or wages of an employee that the purchaser paid after the particular time in respect of a pay period, ended in the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to activities that are described in a qualification certificate issued, for the purposes of this division, to the particular corporation, in relation to the particular calendar year, in respect of a recognized business, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activities that began or increased at the particular time and unless an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 1, in relation to a recognized business carried on by a corporation other than the particular corporation, that 365 is of the number of days in the particular calendar year during which the purchaser carried on those activities, and

(2) in respect of a pay period that ended in the particular calendar year, the amount by which the amount determined pursuant to subparagraph 1 exceeds the amount of the particular aggregate, and

ii. the purchaser is deemed, for the purposes of subparagraph ii of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.15 or paragraph *c* of section 1029.8.36.72.82.16.1, to have paid to employees referred to therein

(1) in respect of a pay period that ended in the particular corporation's base period, the amount that is the proportion of the aggregate (in subparagraph 2 referred to as the "particular aggregate") of all amounts each of which is the salary or wages of an employee that the purchaser paid after the particular time in respect of a pay period, ended in the particular calendar year, in which the employee reports for work at an establishment of the purchaser situated in Québec and spends, when at work, at least 75% of the time in undertaking, supervising or supporting work that is directly related to an activity that is described in a qualification certificate issued, for the purposes of this division, to the particular corporation, in relation to the particular calendar year, in respect of a recognized business and that is described in paragraph *b* of the definition of "eligible region" in the first paragraph of section 1029.8.36.72.82.13, to the extent that the salary or wages may reasonably be considered to relate to the carrying on by the employee of the part of the activity that began or increased at the particular time and unless an amount is included, in respect of the employee, in relation to the purchaser, in computing an amount determined under this subparagraph 1, in relation to a recognized business carried on by a corporation other than the particular corporation, that 365 is of the number of days in the particular calendar year during which the purchaser carried on the activity, and

(2) in respect of a pay period that ended in the particular calendar year, the amount by which the amount determined pursuant to subparagraph 1 exceeds the amount of the particular aggregate.”;

(6) by replacing the third paragraph and the portion of the fourth paragraph before subparagraph *a* by the following:

“For the purposes of this section, if the amount of the particular aggregate that is determined in respect of the purchaser in relation to particular activities and that is referred to in subparagraph 2 of subparagraphs *i* and *i.1* of subparagraph *c* of the first paragraph, in the case where the purchaser is the particular corporation, or in subparagraph 1 of subparagraphs *i* and *ii* 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 equal to zero, the particular time of the particular calendar year, otherwise determined, is deemed, in respect of the purchaser and in relation to the particular activities, to be 1 January of the following calendar year.

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, which proportion is referred to in subparagraph 2 of subparagraphs *i* and *i.1* of subparagraph *c* of the first paragraph, in the case where the purchaser is the particular corporation, or in subparagraph 1 of subparagraphs *i* and *ii* 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.”.

(2) Paragraphs 1 and 3 to 6 of subsection 1 apply to a taxation year that ends after 30 December 2010. In addition, when subparagraph *d* of the first paragraph of section 1029.8.36.72.82.22 of the Act applies after 31 December 2009 in respect of a taxation year that ends before 31 December 2010, it is to be read

(1) as if “pay period within” in subparagraphs *i* and *ii* was replaced by “pay period that ended”; and

(2) as if “pay period, within” in subparagraph *i* was replaced by “pay period, ended”.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2010.

169. (1) Section 1029.8.36.72.82.23 of the Act is amended

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

“i.1. the amount that would be the vendor’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount that would be determined by the formula in subparagraph *i* if, for the purposes of subparagraph *i* of subparagraph *a* of the second paragraph, only the employees of the vendor who carry on such an activity were considered;”;

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

“iii. the amount that would be the vendor’s eligible amount for the particular calendar year if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, is deemed to be equal to the amount by which that amount otherwise determined exceeds the amount that would be determined under subparagraph *ii* if, for the purposes of subparagraph *i* of subparagraph *b* of the second paragraph, only the employees of the vendor who carry on such an activity were considered;”;

(3) by inserting the following subparagraph after subparagraph *i* of subparagraph *b* of the first paragraph:

“i.1. the amount that is the aggregate referred to in subparagraph 2 of subparagraph *ii* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.15 or in subparagraph *ii* of paragraph *c* of section 1029.8.36.72.82.16.1, 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.1 exceeds the amount that would be determined by the formula in subparagraph i if, for the purposes of subparagraph *c* of the second paragraph, only the employees of the vendor who carry on an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13 were considered.”;

(4) by replacing “pay period, within” wherever it appears in the following provisions by “pay period, ended in”:

- subparagraph ii of subparagraph *b* of the first paragraph;
- subparagraph 2 of subparagraph ii of subparagraph *d* of the first paragraph;
- subparagraph i of subparagraph *a* of the second paragraph;
- subparagraphs 1 and 2 of subparagraph ii of subparagraph *a* of the second paragraph;
- subparagraph i of subparagraph *b* of the second paragraph;
- subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the second paragraph;
- subparagraph *c* of the second paragraph;

(5) by replacing “pay period, within the particular calendar year” in the following provisions of the first paragraph by “pay period that ended in the particular calendar year”:

- subparagraph ii of subparagraph *b*;
- subparagraph 2 of subparagraph ii of subparagraph *d*;

(6) by adding the following subparagraph after subparagraph ii of subparagraph *b* of the first paragraph:

“iii. the amount that is the second aggregate mentioned in the portion of subparagraph ii of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.15 before subparagraph 1 or in the portion of paragraph *c* of section 1029.8.36.72.82.16.1 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 iii exceeds the amount that would be determined for the particular calendar year by the formula in subparagraph i if subparagraph *c* of the second paragraph were read as if “paid by the vendor in respect of a pay period, ended in the particular corporation’s base period” was replaced by “paid by the vendor, before the particular time, in respect of a pay period that ended in the particular calendar year”, and if, for the purposes of that

subparagraph *c*, only the employees of the vendor who carry on an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13 were considered;”;

(7) by inserting the following subparagraph after subparagraph *i* of subparagraph *c* of the first paragraph:

“i.1. to have an amount that would be the purchaser’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, equal to the aggregate of

(1) the amount that would be the purchaser’s base amount if, for the purposes of the definition of “base amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, otherwise determined, and

(2) the amount that would be determined by the formula in subparagraph 2 of subparagraph *i* if, for the purposes of subparagraph *ii* of subparagraph *a* of the second paragraph, only the employees of the vendor who carry on an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13 were considered;”;

(8) by adding the following subparagraph after subparagraph *ii* of subparagraph *c* of the first paragraph:

“iii. to have an amount that would be the purchaser’s eligible amount if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, for the particular calendar year, equal to the aggregate of

(1) the amount that would be the purchaser’s eligible amount if, for the purposes of the definition of “eligible amount” in the first paragraph of section 1029.8.36.72.82.13, only the portion of the salary or wages of an employee that may reasonably be attributed to an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of that section were considered, for the particular calendar year, otherwise determined, and

(2) the amount that would be determined by the formula in subparagraph 2 of subparagraph *ii* if, for the purposes of subparagraph *ii* of subparagraph *b* of the second paragraph, only the employees of the vendor who carry on an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13 were considered; and”;

(9) by inserting the following subparagraph after subparagraph *i* of subparagraph *d* of the first paragraph:

“i.1. the amount that is the aggregate referred to in subparagraph 2 of subparagraph *ii* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.15 or in subparagraph *ii* of paragraph *c* of section 1029.8.36.72.82.16.1, 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.1*, and

(2) the amount that would be determined by the formula in subparagraph 2 of subparagraph *i* if, for the purposes of subparagraph *c* of the second paragraph, only the employees of the vendor who carry on an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13 were considered.”;

(10) by adding the following subparagraph after subparagraph *ii* of subparagraph *d* of the first paragraph:

“iii. the amount that is the second aggregate mentioned in the portion of subparagraph *ii* of subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.15 before subparagraph 1 or in the portion of paragraph *c* of section 1029.8.36.72.82.16.1 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 *iii* for the particular calendar year, and

(2) the amount that would be determined for the particular calendar year, in respect of the purchaser, by the formula in subparagraph 2 of subparagraph *i* if subparagraph *c* of the second paragraph were read as if “paid by the vendor in respect of a pay period, ended in the particular corporation’s base period” was replaced by “paid by the vendor, before the particular time, in respect of a pay period that ended in the particular calendar year”, and if, for the purposes of that subparagraph *c*, only the employees of the vendor who carry on an activity described in paragraph *b* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.13 were considered.”

(2) Paragraphs 1 to 3 and 6 to 10 of subsection 1 apply to a taxation year that ends after 30 December 2010.

(3) Paragraphs 4 and 5 of subsection 1 have effect from 1 January 2010.

170. Division II.6.14 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.157 to 1029.8.36.166, is repealed.

171. (1) Section 1029.8.36.166.40 of the Act is amended, in the first paragraph,

(1) by replacing “second paragraph” in subparagraph ii of paragraphs *a* and *b* of the definition of “eligible expenses” by “third paragraph”;

(2) by replacing “second paragraph” in the definition of “unused portion of the tax credit” by “third paragraph”;

(3) by striking out subparagraph i of paragraph *a* of the definition of “resource region”;

(4) by inserting the following subparagraphs after subparagraph i of paragraph *b* of the definition of “resource region”:

“i.1. Municipalité régionale de comté de Kamouraska,

“i.2. Municipalité régionale de comté de La Matapédia,

“i.3. Municipalité régionale de comté de La Mitis;”;

(5) by inserting the following subparagraphs after subparagraph ii of paragraph *b* of the definition of “resource region”:

“ii.1. Municipalité régionale de comté des Basques,

“ii.2. Municipalité régionale de comté de Matane;”;

(6) by adding the following subparagraphs after subparagraph iii of paragraph *b* of the definition of “resource region”:

“iv. Municipalité régionale de comté de Rimouski-Neigette,

“v. Municipalité régionale de comté de Rivière-du-Loup, or

“vi. Municipalité régionale de comté de Témiscouata;”;

(7) by replacing paragraph *e* of the definition of “excluded corporation” by the following paragraph:

“(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, if the taxation year is the one in which the calendar year 2008 or 2009 ends, that has not made an election under section 1029.8.36.72.82.3.1 for the year or a preceding taxation year or, if the taxation year is the one in which the calendar year 2010 ends, that has made an election under section 1029.8.36.72.82.3.1.1 for the year, or that is associated with such a corporation in the year;”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of expenses incurred after 28 October 2009.

(3) Paragraphs 3 to 6 of subsection 1 apply in respect of expenses incurred after 9 December 2009, unless they were incurred in respect of a property acquired before 1 January 2011 pursuant to an obligation in writing entered into before 10 December 2009 or in respect of a property the construction of which, by or on behalf of the purchaser, had begun before 10 December 2009.

(4) Paragraph 7 of subsection 1 has effect from 1 January 2010.

172. (1) The Act is amended by inserting the following sections after section 1029.8.36.166.40:

“1029.8.36.166.40.1. For the purposes of this division, the balance of a qualified corporation’s cumulative eligible expense limit for a particular taxation year is equal,

(a) if the qualified corporation is not a member of an associated group in the particular year, to the amount by which \$75,000,000 exceeds the aggregate of all amounts each of which is the amount of the portion of the qualified corporation’s eligible expenses, in respect of a qualified property, for a given taxation year that ends in a 24-month period preceding the beginning of the particular year, or its share of the portion of a partnership’s eligible expenses, in respect of a qualified property, for a fiscal period of the partnership that ends in such a given taxation year, that are referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.43 or 1029.8.36.166.44 and in respect of which an amount is deemed to have been paid to the Minister by the corporation for the given year under section 1029.8.36.166.43 or 1029.8.36.166.44 or would be so deemed to have been paid but for the third paragraph of that section; or

(b) if the qualified corporation is a member of an associated group in the particular year, to the amount attributed for the particular year to the qualified corporation pursuant to the agreement described in the second paragraph and filed with the Minister in the prescribed form or, if no amount is attributed to the qualified corporation pursuant to that agreement or in the absence of such an agreement, to zero or to the amount attributed to it by the Minister, if applicable, for the particular year in accordance with this division.

The agreement to which subparagraph *b* of the first paragraph refers, in respect of a particular taxation year of the qualified corporation, is the agreement under which all the corporations that are members of the associated group in the particular taxation year attribute, for the purposes of this section, to one or more of the corporations that are members of the associated group, for the particular taxation year, one or more amounts the total of which is not greater than the amount by which \$75,000,000 exceeds the aggregate of all amounts each of which is

(a) the amount of the portion of the eligible expenses of a corporation that is a member of the associated group in the particular year in respect of a qualified property, for a taxation year that ends in a 24-month period preceding the beginning of the particular year, which are referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.43 and in respect of which an amount is deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.43 or would be so deemed to have been paid but for the third paragraph of that section; or

(b) the amount of the share of a corporation that is a member of the associated group in the year of the portion of the eligible expenses of a partnership, in respect of a qualified property, for a fiscal period of the partnership that ended in a taxation year of the corporation that ends in a 24-month period preceding the beginning of the particular year, which are referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.44 and in respect of which an amount is deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.44 or would be so deemed to have been paid but for the third paragraph of that section.

If the aggregate of the amounts attributed, in respect of a taxation year, in an agreement described in the second paragraph and entered into with the corporations that are members of an associated group in the year is greater than the excess amount determined under that paragraph, the amount determined under subparagraph *b* of the first paragraph in respect of each of those corporations for that taxation year is deemed, for the purposes of this section, to be equal to the proportion of that excess amount that that amount is of the aggregate of the amounts attributed for that year in the agreement.

For the purposes of this section and section 1029.8.36.166.40.2, an associated group in a taxation year means all the corporations that are associated with each other in the year.

For the purposes of subparagraph *a* of the first paragraph and subparagraph *b* of the second paragraph, a corporation's share of the portion of the eligible expenses, in respect of a qualified property, of a partnership for a fiscal period is equal to the agreed proportion of that portion of the expenses in respect of the corporation for the fiscal period.

“1029.8.36.166.40.2. If a corporation that is a member of an associated group for a taxation year fails to file with the Minister an agreement for the purposes of this division within 30 days after notice in writing by the Minister has been sent to any of the corporations that are members of that group that such an agreement is required for the purposes of any assessment of tax under this Part, the Minister shall, for the purposes of this division, attribute, for the taxation year, an amount to one or more of those corporations, which amount or the aggregate of which amounts must be equal to the excess amount determined for the year under the second paragraph of section 1029.8.36.166.40.1 and, in any such case, the balance of the cumulative eligible expense limit of each of those corporations for the year is equal to the amount so attributed to it.

“1029.8.36.166.40.3. For the purposes of this division, the balance of a qualified partnership’s cumulative eligible expense limit for a particular fiscal period is equal to the amount by which \$75,000,000 exceeds the aggregate of all amounts each of which is the amount of its eligible expenses, in respect of a qualified property, for a fiscal period that ends in the 24-month period preceding the beginning of the particular fiscal period and in respect of which an amount is deemed to have been paid to the Minister under section 1029.8.36.166.44 or would be so deemed to have been paid but for the third paragraph of that section.

“1029.8.36.166.40.4 For the purposes of this division, the balance of a joint venture’s cumulative eligible expense limit for a particular fiscal period of the joint venture is equal to the amount by which \$75,000,000 exceeds the aggregate of all amounts each of which is the amount of the eligible expenses incurred by a corporation or a partnership, in respect of a qualified property, as a party to the joint venture in a fiscal period of the joint venture that ends in the 24-month period preceding the beginning of the particular fiscal period and in respect of which an amount is deemed to have been paid to the Minister under section 1029.8.36.166.43 or 1029.8.36.166.44 or would be so deemed to have been paid but for the third paragraph of that section.

For the purposes of this section, a joint venture is deemed to be a partnership whose fiscal period ends on 31 December of a calendar year.

For the purposes of this division, the share of a corporation for a taxation year, or of a partnership for a fiscal period, of the balance of a joint venture’s cumulative eligible expense limit is equal,

(a) in the case of a corporation,

i. if its taxation year does not end on 31 December of a calendar year, to the aggregate of all amounts each of which is the proportion of its share, determined in accordance with the fourth paragraph, of the balance of the joint venture’s cumulative eligible expense limit for a fiscal period of the joint venture, a part of which is included in the taxation year, that the eligible expenses incurred by the corporation as a party to the joint venture in that part of the fiscal period of the joint venture that is included in the taxation year of the corporation is of the aggregate of the eligible expenses incurred by the corporation as a party to the joint venture in that fiscal period of the joint venture, or

ii. if its taxation year ends on 31 December of a calendar year, to its share, determined in accordance with the fourth paragraph, of the balance of the joint venture’s cumulative eligible expense limit for the fiscal period of the joint venture whose end coincides with the end of the taxation year of the corporation; and

(b) in the case of a partnership,

i. if its fiscal period does not end on 31 December of a calendar year, to the aggregate of all amounts each of which is the proportion of its share, determined in accordance with the fourth paragraph, of the balance of the joint venture's cumulative eligible expense limit for the fiscal period of the joint venture, a part of which is included in the fiscal period of the partnership, that the eligible expenses incurred by the partnership as a party to the joint venture in that part of the fiscal period of the joint venture that is included in the fiscal period of the partnership is of the aggregate of the eligible expenses incurred by the partnership as a party to the joint venture in that fiscal period of the joint venture, or

ii. if its taxation year ends on 31 December of a calendar year, to its share, determined in accordance with the fourth paragraph, of the balance of the joint venture's cumulative eligible expense limit for the fiscal period of the joint venture whose end coincides with the end of the fiscal period of the partnership.

For the purposes of the third paragraph, a corporation's or a partnership's share of the balance of a joint venture's cumulative eligible expense limit for a fiscal period of the joint venture is equal to the proportion of that amount that the eligible expenses incurred by the corporation or the partnership in that fiscal period as a party to the joint venture is of the aggregate of the eligible expenses incurred in the fiscal period of the joint venture."

(2) Subsection 1 applies in respect of expenses incurred after 28 October 2009.

173. (1) Section 1029.8.36.166.42 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

"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 sections 1029.8.36.166.43 and 1029.8.36.166.44 if no reference were made to the third paragraph of those sections and if the corporation considered, in its eligible expenses or its share of the eligible expenses of a partnership, only the portion of such expenses that are referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.43 or 1029.8.36.166.44, exceeds the amount by which the amount by which the corporation's total taxes for the year exceeds the amount the corporation is deemed to have paid to the Minister for the year under section 1029.8.36.166.46, exceeds the aggregate of the amounts determined in its respect for the year under subparagraph *b* of the first paragraph of section 1029.8.36.166.43 or 1029.8.36.166.44.

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 referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.46 that would be determined in respect of an original year, within the meaning of that subparagraph, in relation to the taxation year, if the definition of “unused portion of the tax credit” in the first paragraph of section 1029.8.36.166.40 were read as follows:

““unused portion of the tax credit” of a corporation for a taxation year, if the paid-up capital that is attributed to the corporation for the year, determined in accordance with section 737.18.24, is less than \$500,000,000, means the amount by which the maximum tax credit amount of the corporation for the year is exceeded by the total amount that the corporation would be deemed to have paid to the Minister for that year under sections 1029.8.36.166.43 and 1029.8.36.166.44 if no reference were made to the third paragraph of those sections and if the corporation considered, in its eligible expenses or its share of the eligible expenses of a partnership, only the portion of such expenses that does not exceed, as the case may be,

(a) the balance of the corporation’s cumulative eligible expense limit for the year;

(b) the corporation’s share of the balance of a qualified partnership’s cumulative eligible expense limit for a particular fiscal period of the partnership that ends in the taxation year of the corporation;

(c) the portion of the eligible expenses incurred by the corporation in the year as a party to a joint venture that exceeds the corporation’s share for the taxation year of the balance of the joint venture’s cumulative eligible expense limit; or

(d) the portion of the eligible expenses incurred by the partnership, in a particular fiscal period of the partnership that ends in the taxation year, as a party to a joint venture, that exceeds the partnership’s share for the particular fiscal period of the balance of the joint venture’s cumulative eligible expense limit.””

(2) Subsection 1 applies in respect of expenses incurred after 28 October 2009.

174. (1) The Act is amended by inserting the following section after section 1029.8.36.166.42:

“1029.8.36.166.42.1. If it may reasonably be considered that one of the main reasons for the separate existence of two or more corporations in a taxation year is to cause a qualified corporation to be deemed to have paid an amount to the Minister under this division for that year or to increase an amount that a qualified corporation is deemed to have paid to the Minister under this division for that year, those corporations are deemed, for the purposes of this division, to be associated with each other in the year.”

(2) Subsection 1 applies to a taxation year that ends after 28 October 2009.

175. (1) Section 1029.8.36.166.43 of the Act is amended

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

“**1029.8.36.166.43.** A qualified corporation for a taxation year that encloses the documents referred to in the fifth paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for 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, in relation to a qualified property,

(a) if the paid-up capital attributed to the qualified corporation for the year, determined in accordance with section 737.18.24, is less than \$500,000,000, the aggregate of all amounts, to the extent that that aggregate does not include the portion, determined by the qualified corporation, of the eligible expenses incurred by the corporation in the year as a party to a joint venture that exceeds the corporation’s share for the taxation year of the balance of the joint venture’s cumulative eligible expense limit, each of which is the product obtained by multiplying the portion of its eligible expenses for the year, in respect of the property, by the rate determined in relation to the portion of those expenses in respect of the property for the year under section 1029.8.36.166.45; or

(b) the product obtained by multiplying the portion of its eligible expenses for the year, in respect of the property, other than the portion of those expenses that is referred to in subparagraph *a*, by 5%.”;

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

“The aggregate of the amounts referred to in subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year may not exceed the amount by which the balance of its cumulative eligible expense limit for the year exceeds the portion of the aggregate of the amounts referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.44 for the year in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.44 or would be so deemed to have paid such an amount but for the third paragraph of that section.”;

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

“The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of the agreement described in section 1029.8.36.166.40.1, if applicable.”

(2) Subsection 1 applies in respect of expenses incurred after 28 October 2009.

176. (1) Section 1029.8.36.166.44 of the Act is amended

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

“**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 documents referred to in the sixth paragraph with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for 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, in relation to a qualified property,

(a) if the paid-up capital attributed to the qualified corporation for the year, determined in accordance with section 737.18.24, is less than \$500,000,000, the aggregate of all amounts, to the extent that that aggregate does not include its share of the portion, determined by the qualified corporation, of the qualified partnership’s eligible expenses for the particular fiscal period that exceeds its share of the balance of the partnership’s cumulative eligible expense limit for the particular fiscal period, or its share of the portion, determined by the qualified corporation, of such expenses incurred by the partnership in the particular fiscal period as a party to a joint venture that exceeds the partnership’s share for the particular fiscal period of the balance of the joint venture’s cumulative eligible expense limit, each of which is the product obtained by multiplying its share of the portion of the partnership’s eligible expenses for the particular fiscal period, in respect of the property, by the rate determined in relation to the portion of those expenses in respect of the property for the year under section 1029.8.36.166.45; or

(b) the product obtained by multiplying its share of the portion of the partnership’s eligible expenses for the particular fiscal period, in respect of the property, other than the portion of those expenses that is referred to in subparagraph *a*, by 5%.”;

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

“The aggregate of the amounts referred to in subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year may not exceed the amount by which the balance of the corporation’s cumulative eligible expense limit for the year exceeds the portion of the aggregate of the amounts referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.43 for the year in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.43 or would be so deemed to have paid such an amount but for the third paragraph of that section.”;

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

“For the purposes of the first paragraph, a qualified corporation’s share of a particular amount, in relation to a qualified partnership of which it is a member in a fiscal period is equal to the agreed proportion of that amount in respect of the qualified corporation for the fiscal period.”;

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

“The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information; and

(b) a copy of the agreement described in section 1029.8.36.166.40.1, if applicable.”

(2) Subsection 1 applies in respect of expenses incurred after 28 October 2009.

177. (1) Section 1029.8.36.166.45 of the Act is amended, in the first paragraph,

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

“**1029.8.36.166.45.** The rate to which subparagraph *a* of the first paragraph of sections 1029.8.36.166.43 and 1029.8.36.166.44 refers, in relation to the portion of the eligible expenses, in respect of a qualified property, for a taxation year is”;

(2) by replacing the portion of subparagraph *b* before the formula by the following:

“(b) if the qualified property is acquired to be used mainly in one of the regional county municipalities referred to in subparagraphs i.2, i.3 and ii.2 of paragraph *b* of the definition of “resource region” in the first paragraph of section 1029.8.36.166.40, the rate determined by the formula”;

(3) by replacing “referred to in paragraph *b*” in the portion of subparagraph *c* before the formula by “referred to in subparagraphs i, i.1, ii, ii.1 and iii to vi of paragraph *b*”;

(4) by replacing subparagraph *d* by the following subparagraph:

“(d) in any other case, the rate determined by the formula

$10\% - [5\% \times (A - \$250,000,000)/\$250,000,000]$.”

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 28 October 2009.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of expenses incurred after 9 December 2009, unless they were incurred in respect of a property acquired before 1 January 2011 pursuant to an obligation in writing entered into before 10 December 2009 or in respect of a property the construction of which, by or on behalf of the purchaser, had begun before 10 December 2009.

(4) Paragraph 4 of subsection 1 applies in respect of expenses incurred after 9 December 2009.

178. (1) Section 1029.8.36.166.59 of the Act is amended by replacing “second paragraph” in subparagraph *a* of the third paragraph by “third paragraph”.

(2) Subsection 1 applies in respect of expenses incurred after 28 October 2009.

179. (1) Section 1029.8.61.18.1 of the Act is amended by replacing “subparagraphs *b* and *c*” in the third paragraph by “subparagraphs *a* and *b*”.

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

180. Section 1029.8.61.46 of the Act is amended by replacing “and Book IX” by “and this Book” and by striking out “of that Book IX”.

181. (1) Section 1029.8.61.51 of the Act is amended by inserting the following paragraph after the second paragraph:

“The Board may also suspend the payment of an amount in respect of a child assistance payment for the duration of an inquiry on the individual’s eligibility. The Board shall conduct the inquiry diligently.”

(2) Subsection 1 has effect from 29 October 2009.

182. Section 1029.8.66.1 of the Act is amended by replacing “stating” in subparagraph *b* of the first paragraph by “certifying”.

183. Section 1029.8.119 of the Act is amended by replacing “recognizing the individual” by “certifying that the individual is recognized”.

184. Section 1029.8.145 of the Act is amended by replacing “Book IX” by “this Book” and by striking out “of that Book”.

185. Section 1038 of the Act is amended by striking out “II.6.5.1,” and “II.6.5.4,” in the following provisions:

— subparagraph ii of subparagraph *a* of the second paragraph;

- subparagraph ii of subparagraph *b* of the second paragraph;
- the portion of subparagraph *a* of the third paragraph before subparagraph i.

186. Section 1049.14 of the Act is amended by inserting “before 24 June 2009” after “a qualifying security” in the first paragraph.

187. Section 1049.14.0.1 of the Act is amended by inserting “before 24 June 2009” after “, within the meaning of that section,” in the first paragraph.

188. (1) Section 1049.14.23 of the Act is replaced by the following section:

“1049.14.23. If a corporation fails to send a copy of the report referred to in paragraph *d* of section 965.76 to the Minister within the prescribed time, in accordance with that paragraph, the corporation incurs a penalty of \$25 a day for every day the omission continues, up to \$10,000.”

- (2) Subsection 1 has effect from 22 April 2005.

189. (1) The Act is amended by inserting the following after section 1079.8:

“BOOK X.2

“DISCLOSURE OF TRANSACTIONS

“TITLE I

“DEFINITIONS AND INTERPRETATION

“1079.8.1. In this Book,

“adviser” in respect of a transaction means a person or partnership that provides help, assistance or advice regarding the design or implementation of the transaction, or that commercializes or promotes it;

“confidential transaction”, carried out by a taxpayer or by a partnership of which a taxpayer is a member, means a transaction under which the taxpayer or partnership retained the services of an adviser in respect of the transaction and under which the contract between the taxpayer and the adviser or between the partnership and the adviser, as the case may be, includes, in relation to the transaction, an undertaking of confidentiality of the taxpayer or partnership towards other persons or towards an income taxation authority in Canada or elsewhere;

“tax benefit” means a reduction, avoidance or deferral of the tax or of another amount payable under this Act or an increase in a refund of tax or of another amount under this Act, including a reduction, avoidance or deferral

of the tax or of another amount that would be payable under this Act but for a tax agreement, and an increase in a refund of tax or of another amount under this Act that results from a tax agreement;

“transaction” includes an arrangement or event, and a series of transactions;

“transaction involving conditional remuneration”, carried out by a taxpayer or by a partnership of which a taxpayer is a member, means, subject to the second paragraph, a transaction in relation to which the remuneration of an adviser in respect of the transaction takes on any of the following forms:

(a) all or part of the remuneration is conditional on obtaining a tax benefit resulting from the transaction or is determined, in whole or in part, on the basis of the tax benefit;

(b) all or part of the remuneration may be refunded, in any manner whatever, if the expected tax benefit from the transaction fails to materialize;

(c) all or part of the remuneration is earned by the adviser only after the expiry of a prescription period that is provided for in a law and that applies to the taxpayer’s taxation year or taxation years in which the transaction takes place.

For the purposes of the definition of “transaction involving conditional remuneration” in the first paragraph, the following transactions are excluded:

(a) any request related to the payment to a taxpayer of an amount the taxpayer is deemed to have paid to the Minister on account of tax payable under this Part for a taxation year;

(b) any request related to the analysis and review of an amount of interest payable by a taxpayer under this Act, following an assessment, a reassessment or an additional assessment for a taxation year;

(c) any request related to the review of a fiscal return of a taxpayer for a taxation year following its filing under this Act; and

(d) a transaction in respect of which an agreement has been entered into with a person who is a member of a professional order and under which the result obtained by the person is one of the factors taken into consideration in determining the person’s remuneration, in accordance with a provision of the code of ethics adopted by the professional order under the authority of which the person practises the profession.

For the purposes of the definition of “confidential transaction” in the first paragraph, it is understood that an undertaking of confidentiality towards other persons does not include a clause providing that an adviser’s professional liability exists only towards the adviser’s client and according to which a third party may not, for that party’s own purposes, rely on the opinion given by the adviser to the client.

“1079.8.2. For the purposes of the definition of “confidential transaction” in the first paragraph of section 1079.8.1, the following rules apply:

(a) if a contract with an adviser is entered into by a corporation associated with, or a person related to, at the time at which the contract is entered into, the taxpayer or the partnership, the contract is deemed to have been entered into by the taxpayer or the partnership, as the case may be; and

(b) if an undertaking of confidentiality is made with an adviser by a corporation associated with, or a person related to, at the time at which the undertaking is made, the taxpayer or the partnership, the undertaking is deemed to have been made by the taxpayer or the partnership, as the case may be.

“1079.8.3. For the purposes of this Book, the following rules apply:

(a) if a person is a member, or is deemed because of the application of this paragraph to be a member, of a partnership that is a member of another partnership, the person is deemed to be a member of the other partnership;

(b) for the purpose of determining whether a corporation is associated with, or whether a person is related to, a partnership at a particular time, 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 that would be determined in respect of the member for the partnership’s fiscal period if the fiscal period ended at that time; and

(c) for the purpose of determining whether a person is related to a taxpayer or a partnership at a particular time, 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 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) are owned at that time by such a beneficiary, if that 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 discretionary power, and if that time occurs before the distribution date, or

(2) 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, if subparagraph 1 does not apply and that time occurs before the distribution date,

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 discretionary power, 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 property of the trust or property for which property of the trust was substituted was directly or indirectly received.

“1079.8.4. For the purposes of sections 1079.8.5 and 1079.8.6, the following rules apply:

(a) the amount of the impact on a taxpayer's income for a taxation year, resulting from a particular transaction referred to in either of those sections, is to be determined by the formula

$A + B$; and

(b) the amount of the impact on a particular partnership's income for a fiscal period, resulting from a particular transaction referred to in either of those sections, is to be determined by the formula

$C + D$.

In the formulas in subparagraphs *a* and *b* of the first paragraph,

(a) *A* is the amount by which the taxpayer's income that would be determined for the taxation year if the particular transaction were not taken into account, exceeds the taxpayer's income for the taxation year;

(b) *B* is the amount by which the aggregate of all amounts each of which is the taxpayer's non-capital loss, farm loss, net capital loss, restricted farm loss or limited partnership loss for the taxation year, exceeds the aggregate of all amounts each of which would be the taxpayer's non-capital loss, farm loss, net capital loss, restricted farm loss or limited partnership loss for the taxation year if the particular transaction were not taken into account;

(c) *C* is the amount by which the amount that would be the particular partnership's income for the fiscal period if the particular transaction were not taken into account, exceeds the particular partnership's income for the fiscal period; and

(d) D is the amount by which the aggregate of all amounts each of which would have been the particular partnership's non-capital loss, farm loss, net capital loss, restricted farm loss or limited partnership loss for the fiscal period if the particular partnership were a taxpayer whose taxation year coincides with the fiscal period, exceeds the aggregate determined under the third paragraph.

The aggregate to which subparagraph *d* of the second paragraph refers is the aggregate of all amounts each of which would be the particular partnership's non-capital loss, farm loss, net capital loss, restricted farm loss or limited partnership loss for the fiscal period if the particular partnership were a taxpayer whose taxation year coincides with the fiscal period and if the particular transaction were not taken into account.

“TITLE II

“MANDATORY DISCLOSURE

“**1079.8.5.** A taxpayer who carries out a transaction involving conditional remuneration in a taxation year or who is a member of a partnership that carries out such a transaction in a fiscal period shall, in an information return filed in accordance with section 1079.8.9 and within the time limit provided for in section 1079.8.10, disclose the transaction to the Minister for the taxation year or fiscal period, as the case may be, if, but for Title I of Book XI, the transaction would result, directly or indirectly,

(a) where the transaction is carried out by the taxpayer, in a tax benefit of \$25,000 or more for the taxpayer, or in an impact on the income of the taxpayer of \$100,000 or more, for the year; or

(b) where the transaction is carried out by the partnership, in an impact on the income of the partnership of \$100,000 or more for the fiscal period.

Despite the first paragraph, the obligation to disclose provided for in that paragraph applies, in the case of a limited partnership, to all of its general partners and to them only.

“**1079.8.6.** A taxpayer who carries out a confidential transaction in a taxation year or who is a member of a partnership that carries out such a transaction in a fiscal period shall, in an information return filed in accordance with section 1079.8.9 and within the time limit provided for in section 1079.8.10, disclose the transaction to the Minister for the taxation year or fiscal period, as the case may be, if, but for Title I of Book XI, the transaction would result, directly or indirectly,

(a) where the transaction is carried out by the taxpayer, in a tax benefit of \$25,000 or more for the taxpayer, or in an impact on the income of the taxpayer of \$100,000 or more, for the year; or

(b) where the transaction is carried out by the partnership, in an impact on the income of the partnership of \$100,000 or more for the fiscal period.

Despite the first paragraph, the obligation to disclose provided for in that paragraph applies, in the case of a limited partnership, to all of its general partners and to them only.

“TITLE III

“PREVENTIVE DISCLOSURE

“**1079.8.7.** A taxpayer may disclose to the Minister, in an information return that must be filed in accordance with section 1079.8.9 and within the time limit provided for in section 1079.8.10, any transaction that began to be carried out in a taxation year or fiscal period, as the case may be, by the taxpayer or a partnership of which the taxpayer is a member.

“TITLE IV

“ADDITIONAL RULES

“**1079.8.8.** For the purposes of this Book, a disclosure made by a member of a partnership is deemed to have been made by each other member of the partnership.

“**1079.8.9.** An information return, in respect of a transaction, whose filing is provided for in any of sections 1079.8.5 to 1079.8.7 must be sent to the Minister under separate cover by registered mail, in the prescribed form, and contain the following information:

(a) the identity of all the parties involved in the transaction and their relationship to each other during the time the transaction was carried out;

(b) a complete description of the facts relating to the transaction;

(c) a statement of the tax consequences resulting from the transaction;
and

(d) such other information as is required by the prescribed form.

The description of the facts and the statement of the tax consequences must be sufficiently detailed to allow the Minister to analyze the transaction and have a fair understanding of the tax consequences.

The Minister shall acknowledge receipt of the information return referred to in the first paragraph.

“1079.8.10. The information return, in respect of a transaction, whose filing is provided for in any of sections 1079.8.5 to 1079.8.7 must be sent to the Minister on or before the filing-due date of the taxpayer who carried out the transaction for the taxation year referred to in that section or, if the transaction is carried out by a partnership, on or before the day, determined in accordance with section 1086R80 of the Regulation respecting the Taxation Act (R.R.Q., c. I-3, r. 1), on which the partnership return provided for in section 1086R78 of that Regulation is required to be filed for the partnership’s fiscal period referred to in section 1079.8.5, 1079.8.6 or 1079.8.7, as the case may be, or would be required to be so filed but for section 36.1 of the Act respecting the Ministère du Revenu (chapter M-31).

“1079.8.11. An information return, in respect of a transaction, whose filing is provided for in any of sections 1079.8.5 to 1079.8.7 and that is sent to the Minister is deemed to have been sent to the Minister in accordance with section 1079.8.9 if, within 120 days after the day on which it was sent, the Minister does not communicate with the person who filed the return in order to obtain additional information in relation to the transaction or the tax consequences resulting from the transaction.

“1079.8.12. For the purposes of Title I of Book XI, the disclosure under this Book of a transaction may not be considered to be an admission with respect to the application of the rules of that Title I to the transaction so disclosed.

“TITLE V

“FAILURE TO DISCLOSE

“1079.8.13. If, in relation to a transaction to which section 1079.8.5 or 1079.8.6 applies, a taxpayer who carried out the transaction or a member of a partnership that carried out the transaction fails to send, in accordance with that section, an information return within the time limit provided for in section 1079.8.10 in respect of the transaction, the taxpayer or the partnership, as the case may be, incurs a penalty of \$10,000 and an additional penalty of \$1,000 a day, as of the second day, for every day the failure continues, up to \$100,000.

However, the taxpayer or the partnership, as the case may be, may not incur, in respect of the same failure, both the penalty provided for in the first paragraph and the penalty provided for in section 59 of the Act respecting the Ministère du Revenu (chapter M-31).

“1079.8.14. If a partnership incurs a penalty under section 1079.8.13, the following provisions apply, with the necessary modifications, in respect of the penalty as if the partnership were a corporation:

(a) sections 1005 to 1014, 1034 to 1034.0.2, 1035 to 1044.0.2 and 1051 to 1055.1; and

(b) sections 14, 14.4 to 14.6, Division II.1 of Chapter III and Chapters III.1 and III.2 of the Act respecting the Ministère du Revenu (chapter M-31).

“1079.8.15. If, in relation to a taxation year of a particular taxpayer described in the second paragraph for which tax consequences under this Act result from a transaction involving conditional remuneration or a confidential transaction, a taxpayer who carried out the transaction or a member of a partnership that carried out the transaction fails to send, in accordance with section 1079.8.5 or 1079.8.6, an information return within the time limit provided for in section 1079.8.10 in respect of the transaction, the Minister may, despite the expiry of the time limits provided for in section 1010, redetermine the tax, interest and penalties or any other amount, under this Act, and make a redetermination, reassessment or additional assessment for the taxation year in respect of the particular taxpayer

(a) on or before the day that is three years after the day on which an information return containing the information required by section 1079.8.9 is sent to the Minister in respect of the transaction, if the period for which the Minister could, before the expiry of the time limits provided for in section 1010, make a reassessment or an additional assessment in respect of the particular taxpayer is the period referred to in paragraph *a* of subsection 2 of section 1010;

(b) on or before the day that is four years after the day referred to in subparagraph *a*, if the period for which the Minister could, before the expiry of the time limits provided for in section 1010, make a reassessment or an additional assessment in respect of the particular taxpayer is the period referred to in paragraph *a.0.1* of subsection 2 of section 1010;

(c) on or before the day that is six years after the day referred to in subparagraph *a*, if the period for which the Minister could, before the expiry of the time limits provided for in section 1010, make a reassessment or an additional assessment in respect of the particular taxpayer is the first period referred to in paragraph *a.1* of subsection 2 of section 1010 and if any of the conditions in subparagraphs *i* to *vii* of that paragraph *a.1* is applicable in respect of the transaction; or

(d) on or before the day that is seven years after the day referred to in subparagraph *a*, if the period for which the Minister could, before the expiry of the time limits provided for in section 1010, make a reassessment or an additional assessment in respect of the particular taxpayer is the second period referred to in paragraph *a.1* of subsection 2 of section 1010 and if any of the conditions in subparagraphs *i* to *vii* of that paragraph *a.1* is applicable in respect of the transaction.

The particular taxpayer to which the first paragraph refers, in relation to a taxation year for which tax consequences under this Act result from a transaction referred to in that paragraph, is

(a) the taxpayer who carried out the transaction;

(b) each taxpayer who is a member of the partnership that carried out the transaction, at the end of the partnership's fiscal period that ends in the taxation year;

(c) a corporation that is associated with the taxpayer or the partnership that carried out the transaction, at the time the transaction is carried out;

(d) a corporation that is associated with a taxpayer who is a member of the partnership that carried out the transaction, at the time the transaction is carried out;

(e) a person who is related to the taxpayer or the partnership that carried out the transaction, at the time the transaction is carried out; or

(f) a person who is related to a taxpayer who is a member of the partnership that carried out the transaction, at the time the transaction is carried out.

However, the Minister may, in respect of a taxation year for which tax consequences under this Act result from a transaction referred to in the first paragraph, make a reassessment or an additional assessment under the first paragraph only to the extent that the reassessment or additional assessment may reasonably be considered to relate to those tax consequences.”

(2) Subsection 1 applies in respect of a transaction carried out after 14 October 2009. However,

(1) Titles II and V of Book X.2 of Part I of the Act do not apply in respect of a transaction which is part of a series of transactions that, without reference to section 1.5 of the Act, begins before 15 October 2009 and is completed before 1 January 2010;

(2) an information return referred to in section 1079.8.10 of the Act is deemed to be sent to the Minister of Revenue within the prescribed time if it is sent on or before the day that is 60 days after 27 October 2010; and

(3) for the purposes of the definition of “confidential transaction” in the first paragraph of section 1079.8.1 of the Act in respect of an undertaking of confidentiality included in a general service contract, within the meaning of subsection 3, made before 1 March 2010 between an adviser, within the meaning of that first paragraph, and a taxpayer or a partnership, if the general service contract includes, in relation to the services rendered by the adviser, an undertaking of confidentiality that is made by the taxpayer or partnership towards other persons or towards an income taxation authority in Canada or elsewhere, and the parties terminate the undertaking of confidentiality before 15 April 2010, the undertaking of confidentiality is deemed never to have existed and, in that respect, the parties are considered to have terminated the undertaking of confidentiality before that date if

(a) they terminate the undertaking before that date by means of a written document;

(b) they enter into a new general service contract in writing before that date that does not include such an undertaking of confidentiality and the new general service contract terminates the former general service contract; or

(c) the adviser irrevocably waives in writing before that date the undertaking of confidentiality made in the adviser's favour and so informs the taxpayer or partnership by means of a personalized notice or a general notice posted on the adviser's website.

(3) For the purposes of paragraph 3 of subsection 2, a general service contract is a service contract entered into between an adviser and a taxpayer or a partnership that is applicable to all services rendered during a determinate or indeterminate period. However, a service contract relating to one or more specific transactions does not constitute a general service contract.

190. (1) Section 1079.9 of the Act is amended

(1) by adding the following definition in alphabetical order in the first paragraph:

““promoter” of a transaction or a series of transactions means a person or a partnership in respect of which the following conditions are met:

(a) the person or partnership commercializes the transaction or series of transactions, promotes it or otherwise supports its development or the interest it generates;

(b) the person or partnership receives or is entitled to receive, directly or indirectly, a consideration for the commercialization, promotion or support, or another person or partnership related to, or associated with, the person or partnership receives or is entitled to so receive such a consideration; and

(c) it is reasonable to consider that the person or partnership assumes an important role in the commercialization, promotion or support.”;

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

“For the purposes of paragraph *c* of the definition of “promoter” in the first paragraph, the following rules apply in respect of an employee of a person or partnership:

(a) the employee, other than a specified employee, is not considered to assume an important role in the person's or partnership's commercialization of, promotion of or support of the development of or interest in a transaction or series of transactions; and

(b) the conduct of the employee is deemed to be the conduct of the person or partnership.”

(2) Subsection 1 applies in respect of a transaction carried out after 14 October 2009. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 15 October 2009 and was completed before 1 January 2010.

191. (1) The Act is amended by inserting the following section after section 1079.9:

“1079.9.1. For the purposes of the definition of “promoter” in the first paragraph of section 1079.9 and section 1079.13.2, the following rules apply:

(a) for the purpose of determining whether, at a particular time, a person or a partnership is associated with, or related to, another person or partnership, a partnership 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 that time by each of its members in a proportion equal to the agreed proportion that would be determined in respect of the member for the partnership’s fiscal period if the fiscal period ended at that time; and

(b) for the purpose of determining whether, at a particular time, a person or a partnership is related to another person or partnership, 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 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) are owned at that time by such a beneficiary, if that 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, or

(2) 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, if subparagraph 1 does not apply and that time occurs before the distribution date,

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 property of the trust or property for which property of the trust was substituted was directly or indirectly received.”

(2) Subsection 1 has effect from 15 October 2009.

192. (1) Section 1079.11 of the Act is replaced by the following section:

“1079.11. An avoidance transaction is any transaction that, but for this Title, would result, directly or indirectly, in a tax benefit or that is part of a series of transactions, which series, but for this Title, would result, directly or indirectly, in a tax benefit, unless the transaction in either case may reasonably be considered to have been undertaken or arranged primarily for *bona fide* purposes.

For the purposes of the first paragraph, the following purposes of a transaction or a combination of them are not considered as *bona fide* purposes:

(a) the obtainment of a tax benefit;

(b) the reduction, avoidance or deferral of tax or of another amount payable as tax or in respect of tax under an Act of Canada or of a province, other than this Act; and

(c) the increase of a refund of tax or of another amount as tax or in respect of tax under an Act of Canada or of a province, other than this Act.”

(2) Subsection 1 applies to a taxation year that is subsequent to the taxation year 2008 or to a taxation year that precedes the taxation year 2009 and in respect of which any of the following conditions is met:

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 15 October 2009; or

(2) on 15 October 2009, a notice of objection had been notified to the Minister of Revenue or an appeal had been filed against an assessment or determination based on the application of Title I of Book XI of Part I of the Act.

(3) However, subsection 1 does not apply in respect of cases pending on 30 January 2009 and notices of objection served on the Minister of Revenue on or before that date, if one of the subjects of the contestation on that date,

expressly invoked on or before that date in the motion of appeal or in the notice of objection served on the Minister of Revenue, alleges that the transaction was undertaken or organized mainly for the reduction, avoidance or deferral of tax or of another amount payable as tax or in respect of tax under an Act of Canada or of a province, other than the Taxation Act, or for the increase of a refund of tax or of another amount as tax or in respect of tax under such an Act.

193. (1) The Act is amended by inserting the following sections after section 1079.13:

“1079.13.1. If, as a consequence of the application of section 1079.10 in respect of a transaction, the tax consequences to a person are determined as is reasonable in the circumstances in order to deny a tax benefit, the person incurs a penalty equal to 25% of the amount of the tax benefit denied.

However, the first paragraph does not apply if the person filed an information return in respect of the transaction, or series of transactions that includes the transaction, in accordance with any of sections 1079.8.5 to 1079.8.7.

“1079.13.2. If a person (in this section referred to as the “particular person”) incurs a penalty under section 1079.13.1 in respect of a transaction, the promoter of the transaction, or of the series of transactions that includes the transaction, incurs a penalty equal to 12.5% of

(a) if the transaction or series of transactions is carried out by the particular person, the aggregate of all amounts each of which is a consideration that the promoter, or a person or partnership related to, or associated with, the promoter, has received or is entitled to receive, directly or indirectly, from any person or partnership in respect of the transaction; or

(b) if the transaction or series of transactions is carried out by a partnership of which the particular person is a member, the amount that is the agreed proportion of the aggregate referred to in subparagraph *a* in respect of the particular person for the partnership’s fiscal period in which the transaction or series of transactions is carried out.

If a penalty incurred by a particular person under section 1079.13.1 in relation to a transaction is cancelled in consequence of an objection, an appeal or a summary appeal, as the case may be, the Minister shall, despite the expiry of the time limits provided for in section 1010, make a reassessment and redetermine the interest and penalties payable by the promoter of the transaction or of the series of transactions, under the first paragraph, in order to take the decision or judgment into account.

“1079.13.3. For the purposes of subparagraph *b* of the first paragraph of section 1079.13.2, the following rules apply if a particular person is a member, or is deemed because of the application of this section to be a

member, of a partnership (in this section referred to as the “interposed partnership”) at the end of a fiscal period of the interposed partnership (in this section referred to as the “interposed fiscal period”), and the interposed partnership is itself a member of a given partnership at the end of the given partnership’s given fiscal period that ends in the interposed fiscal period:

(a) the particular person is deemed to be a member of the given partnership at the end of the given fiscal period; and

(b) the agreed proportion in respect of the particular 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 particular person for the interposed partnership’s interposed fiscal period by the agreed proportion in respect of the interposed partnership for the given partnership’s given fiscal period.

“1079.13.4. If a partnership incurs a penalty under section 1079.13.2, the following provisions apply, with the necessary modifications, in respect of the penalty as if the partnership were a corporation:

(a) sections 1005 to 1014, 1034 to 1034.0.2, 1035 to 1044.0.2 and 1051 to 1055.1; and

(b) sections 14, 14.4 to 14.6, Division II.1 of Chapter III and Chapters III.1 and III.2 of the Act respecting the Ministère du Revenu (chapter M-31).”

(2) Subsection 1 applies in respect of a transaction carried out after 14 October 2009. However, it does not apply in respect of a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 15 October 2009 and was completed before 1 January 2010.

194. (1) The Act is amended by inserting the following section after section 1079.15:

“1079.15.1. If section 1079.10 applies to a person in relation to a transaction and the person did not file an information return in accordance with any of sections 1079.8.5 to 1079.8.7, in respect of the transaction or series of transactions that includes the transaction, the Minister may, despite the expiry of the time limit provided for, in respect of the person, in paragraph *a* or *a.0.1* of subsection 2 of section 1010, determine the tax consequences to the person, the interest and the penalties, under this Act, and make a reassessment or an additional assessment,

(a) on or before the day that is six years after the day referred to, for the taxation year concerned, in paragraph *a* of subsection 2 of section 1010 or, if the transaction or series of transactions must be disclosed as required by section 1079.8.5 or 1079.8.6, the day, if it is later, on which the information return containing the information required by section 1079.8.9 is sent to the Minister in respect of the transaction or series of transactions; or

(b) on or before the day that is seven years after the day determined in subparagraph *a* if, at the end of the taxation year concerned, the person is a mutual fund trust or a corporation other than a Canadian-controlled private corporation.

However, the Minister may make a reassessment or an additional assessment beyond the period that, in respect of a person, is referred to in paragraph *a* or *a.0.1* of subsection 2 of section 1010, because of the application of section 1079.10 to the person in relation to a transaction, only to the extent that the reassessment or additional assessment may reasonably be considered to relate to the transaction.”

(2) Subsection 1 applies to a taxation year that ends after 15 October 2009, in relation to a transaction carried out after 14 October 2009, other than a transaction which, without reference to section 1.5 of the Act, is part of a series of transactions that began before 15 October 2009 and was completed before 1 January 2010.

195. Section 1091 of the Act is amended by striking out “737.18.28,” in paragraph *c*.

196. (1) Section 1102.4 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) a security listed on a recognized stock exchange, that is

- i. a share of a class of shares of the capital stock of a corporation, or
- ii. an investment in a SIFT wind-up entity;”.

(2) Subsection 1 has effect from 15 July 2008.

197. (1) Section 1129.0.0.1 of the Act is amended

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

“**1129.0.0.1.** In Parts 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, “government assistance” and “non-government assistance” have the meaning assigned by the first paragraph of section 1029.6.0.0.1.”;

(2) by replacing “III.2.4” in the portion of the third paragraph before the definition of “filing-due date” by “III.2.6”;

(3) by adding the following definitions in alphabetical order in the third paragraph:

““individual” has the meaning assigned by section 1;

““person” has the meaning assigned by section 1;”.

(2) Paragraph 2 of subsection 1 has effect from 24 June 2009.

198. Section 1129.0.0.4 of the Act is amended by striking out the third paragraph.

199. Section 1129.0.0.6 of the Act is amended by replacing “Parts III.0.3” and “III.10.2 and III.10.5 to III.10.7” by “Parts III.0.1, III.0.3, III.1.0.6” and “III.10.1.1, III.10.1.1.2, III.10.2, III.10.5 to III.10.7, III.10.9 and III.12.1”, respectively.

200. Section 1129.2 of the Act is amended, in subparagraph *c* of the first paragraph,

(1) by striking out “, within the meaning of section 1,” in subparagraph *i*;

(2) by replacing “à l’effet” in subparagraph *iii* in the French text by “certifiant”.

201. Section 1129.4.0.2 of the Act is amended by striking out “, within the meaning of section 1,” in subparagraph *i* of subparagraph *b* of the first paragraph.

202. (1) Section 1129.4.0.5 of the Act is replaced by the following section:

“1129.4.0.5. In this Part, “computer-aided special effects and animation expenditure”, “eligible production costs”, “labour cost attributable to computer-aided special effects and animation”, “qualified computer-aided special effects and animation expenditure”, “qualified labour cost attributable to computer-aided special effects and animation”, “qualified labour expenditure”, “qualified low-budget production”, and “qualified production” have the meaning assigned by section 1029.8.36.0.0.4.”

(2) Subsection 1 has effect from 13 June 2009.

203. (1) Section 1129.4.0.6 of the Act is amended

(1) by striking out “, within the meaning of section 1,” in subparagraph *i* of subparagraph *b* of the first paragraph;

(2) by inserting the following subparagraph after subparagraph *i* of subparagraph *b* of the first paragraph:

“i.1. in computing the amount determined under the fourth or fifth paragraph of section 1029.8.36.0.0.4, government assistance or non-government assistance that the corporation, another person or a partnership

has received, is entitled to receive or may reasonably expect to receive, on or before the corporation's filing-due date for the particular year, must be taken into account for the particular year in respect of the property, and the costs to which the assistance is attributable or relates were incurred by the corporation in a taxation year preceding the particular year.”;

(3) by replacing subparagraphs ii and iii of subparagraph *b* of the first paragraph by the following subparagraphs:

“ii. an amount relating to an expenditure included in the qualified labour cost attributable to computer-aided special effects and animation, a qualified computer-aided special effects and animation expenditure, a qualified labour expenditure or eligible production costs in respect of the property, other than the amount of assistance to which subparagraph i or i.1 applies, is, during the particular taxation year, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation, or

“iii. an amount relating to the labour cost attributable to computer-aided special effects and animation or to a computer-aided special effects and animation expenditure ceases, in the particular year, to be considered as attributable to an amount paid in any year for activities related to computer-aided special effects and animation, by reason of a revocation by the Société de développement des entreprises culturelles, that relates to that amount indicated, by budgetary item, on a document enclosed with the advance ruling given to the corporation in relation to the property.”;

(4) by inserting the following subparagraph after subparagraph i of subparagraph *a* of the second paragraph:

“i.1. where subparagraph i.1 of subparagraph *b* of the first paragraph applies, the assistance referred to in that subparagraph i.1 had been received by the corporation, the other person or the partnership in the year during which the costs to which the assistance is attributable or relates were incurred by the corporation,”;

(5) by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. where subparagraph ii of subparagraph *b* of the first paragraph applies, any amount referred to in that subparagraph ii had been refunded, paid or allocated in the year during which the costs or expenditure to which the amount is attributable were incurred, and”.

(2) Paragraphs 2 to 5 of subsection 1 have effect from 13 June 2009.

204. Section 1129.4.0.10 of the Act is amended by striking out “, within the meaning of section 1,” in subparagraph i of subparagraph *b* of the first paragraph.

205. Section 1129.4.0.14 of the Act is amended by striking out “, within the meaning of section 1,” in subparagraph i of subparagraph *b* of the first paragraph.

206. (1) Section 1129.4.0.17 of the Act is replaced by the following section:

“**1129.4.0.17.** In this Part, “eligible group of works”, “eligible work”, “qualified labour expenditure attributable to preparation costs” and “qualified labour expenditure attributable to printing and reprinting costs” have the meaning assigned by section 1029.8.36.0.0.13.”

(2) Subsection 1 has effect from 23 June 2009.

207. (1) Section 1129.4.0.18 of the Act is amended, in subparagraph *b* of the first paragraph,

(1) by replacing “printing costs” and “another person, within the meaning of section 1,” in subparagraph i by “printing and reprinting costs” and “another person”, respectively;

(2) by replacing subparagraph ii by the following subparagraph:

“ii. an amount relating to an expenditure included in a qualified labour expenditure attributable to preparation costs or qualified labour expenditure attributable to printing and reprinting costs in respect of the property, or relating to printing and reprinting costs directly attributable to the printing and reprinting of the property or to preparation costs directly attributable to the preparation of the property, other than an amount of assistance to which subparagraph i applies, is, during the particular taxation year, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.”

(2) Paragraph 1 of subsection 1, when it replaces “printing costs”, and paragraph 2 of subsection 1 have effect from 23 June 2009.

208. Section 1129.12.18 of the Act is amended by inserting “before 24 June 2009” after “qualified federation of cooperatives” in the portion of the first paragraph before the formula.

209. Section 1129.12.19 of the Act is amended by inserting “before 24 June 2009” after “qualified federation of cooperatives” in the portion of the first paragraph before the formula.

210. (1) The Act is amended by inserting the following after section 1129.12.22:

“PART III.2.5

“SPECIAL TAX RELATING TO A REDEMPTION UNDER THE FIRST COOPERATIVE INVESTMENT PLAN

“1129.12.23. In this Part,

“cooperative investment plan” means the cooperative investment plan enacted by Order in Council 1596-85 (1985, G.O. 2, 5580, in French only);

“qualified cooperative” has the meaning assigned by the cooperative investment plan;

“qualifying security” has the meaning assigned by section 6 of the cooperative investment plan.

“1129.12.24. Every qualified cooperative that carries out, after 23 June 2009 and before 1 January 2010, a block redemption of all of the outstanding qualifying securities it issued under the cooperative investment plan is required to pay for the calendar year 2009 a tax equal to 50% of the aggregate of all amounts each of which is the amount determined by the following formula in respect of each of those qualifying securities, unless the block redemption is described in the third paragraph:

$$[(1,826 - A)/1,826] \times B.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed; and

(b) B is the amount paid by the qualified cooperative for the redemption of the qualifying security.

The block redemption to which the first paragraph refers means a block redemption that

(a) meets the requirements of section 8 of the cooperative investment plan in relation to an increase in the reserve;

(b) is covered by an exemption granted by the Minister of Economic Development, Innovation and Export Trade under the first paragraph of section 10.3 of the cooperative investment plan; or

(c) is an exchange operation described in the fourth paragraph.

The exchange operation to which subparagraph *c* of 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 of paragraphs 3 and 5 of section 6 of the cooperative investment plan.

“1129.12.25. If a qualified cooperative is required to pay tax for the calendar year 2009 under section 1129.12.24, it shall, on or before 31 March 2010,

(a) file with the Minister, without notice or demand, a return under this Part for the year 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.

“1129.12.26. Subject to section 1129.12.28, if a qualifying security issued under the cooperative investment plan is the subject of a redemption by a qualified cooperative after 23 June 2009, otherwise than under the circumstances to which section 1129.12.27 applies, the individual referred to in section 965.37, the person to whom, if applicable, the security devolved as a consequence of the individual’s death, or a trust holding the security and that is governed by a registered retirement savings plan or by a registered retirement income fund the annuitant of which is the individual, is required to pay, for the taxation year in which the redemption is made, a tax equal to the amount determined by the formula

$$[(1,826 - A)/1,826] \times B.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed; and

(b) B is the lesser of

i. 25% of the acquisition cost of the qualifying security—determined without taking into account the borrowing costs and the other costs related to its acquisition—to the individual or the trust governed by a registered retirement savings plan of which the individual was the annuitant on acquiring the security, and

ii. the amount paid by the qualified cooperative for the redemption of the qualifying security.

“**1129.12.27.** Subject to section 1129.12.28, if a qualifying security issued under the cooperative investment plan and held by a partnership is the subject of a redemption by a qualified cooperative after 23 June 2009, an individual who is a member of the partnership at the end of the partnership’s fiscal period in which the redemption is made, is required to pay, for the taxation year in which the fiscal period ends, a tax equal to the amount determined by the formula

$$[(1,826 - A)/1,826] \times B \times C.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed;

(b) B is the lesser of

i. 25% of the acquisition cost of the qualifying security to the partnership, and

ii. the amount paid by the qualified cooperative for the redemption of the qualifying security; and

(c) C is the agreed proportion in respect of the individual for the fiscal period referred to in the first paragraph.

For the purposes of this section, the acquisition cost of the qualifying security to the partnership is the aggregate of the costs determined in respect of the partnership’s members in accordance with section 965.37.1, without taking into account the borrowing costs and the other costs related to its acquisition.

“**1129.12.28.** Sections 1129.12.26 and 1129.12.27 do not apply in respect of the redemption of a qualifying security of a qualified cooperative issued under the cooperative investment plan, if the redemption meets the requirements of section 4 of the plan or is made as part of a block redemption of all the outstanding qualifying securities of the cooperative.

“**1129.12.29.** If a qualified cooperative redeems a qualifying security in respect of which tax is payable under section 1129.12.26 or 1129.12.27, the following rules apply:

(a) the qualified cooperative is required to withhold the amount of tax, on behalf of the person who is liable to pay the tax, from the amount it pays or credits to that person because of the redemption of the security; and

(b) the qualified cooperative is required to pay to the Minister the amount so withheld on behalf of that person within 30 days following the day on which the security is redeemed.

“**1129.12.30.** Every qualified cooperative is required to pay, on behalf of the person who is liable to pay the tax referred to in section 1129.12.26 or 1129.12.27, any amount that the cooperative did not withhold under section 1129.12.29, and it is authorized to recover the amount so paid from that person.

“**1129.12.31.** Unless otherwise provided in this Part, the first paragraph of section 549, section 564 if it refers to the first paragraph of section 549, and sections 1000 to 1014 and 1037 to 1079.16 apply to this Part, with the necessary modifications.

“PART III.2.6

“SPECIAL TAX RELATING TO A REDEMPTION UNDER THE SECOND COOPERATIVE INVESTMENT PLAN

“**1129.12.32.** In this Part, “eligible member”, “qualified cooperative”, “qualified federation of cooperatives” and “qualifying security” have the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act (chapter R-8.1.1).

“**1129.12.33.** Every qualified cooperative or qualified federation of cooperatives that carries out, in a calendar year and after 23 June 2009, a block redemption or repayment of all of the outstanding qualifying securities it issued under the Cooperative Investment Plan Act (chapter R-8.1.1), is required to pay for that year a tax equal to 30% of the aggregate of all amounts each of which is the amount determined by the following formula in respect of each of those qualifying securities, unless the block redemption or repayment is an exchange operation described in the third paragraph:

$$[(1,826 - A)/1,826] \times B.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed or repaid; and

(b) B is the amount paid by the qualified cooperative or qualified federation of cooperatives for the redemption or repayment of the qualifying security.

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 of paragraphs 3 and 4 of section 6 of the Cooperative Investment Plan Act.

“**1129.12.34.** If a qualified cooperative or qualified federation of cooperatives is required to pay tax for a calendar year under section 1129.12.33, it shall, on or before 31 March of the calendar year that follows the calendar year for which the tax is payable,

(a) file with the Minister, without notice or demand, a return under this Part for the year 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.

“**1129.12.35.** If a qualifying security is the subject of a redemption or repayment by a qualified cooperative or qualified federation of cooperatives after 23 June 2009, otherwise than under the circumstances to which section 1129.12.36 applies, the individual referred to in section 965.39.4, the person to whom, if applicable, the security devolved as a consequence of the individual’s death, or a trust holding the security and that is governed by a registered retirement savings plan or by a registered retirement income fund the annuitant of which is the individual, is required to pay, for the taxation year in which the redemption or repayment is made, a tax equal to the amount determined by the following formula, unless the redemption or repayment is made as part of the block redemption or repayment of all of the outstanding qualifying securities of the qualified cooperative or qualified federation of cooperatives, as the case may be:

$$[(1,826 - A)/1,826] \times B.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed or repaid; and

(b) B is the lesser of

i. the amount obtained by multiplying the rate specified in the third paragraph by the acquisition cost of the qualifying security—determined without taking into account the borrowing costs and the other costs related to its acquisition—to the individual or the trust governed by a registered retirement savings plan of which the individual was the annuitant on acquiring the security, and

ii. the amount paid by the qualified cooperative or qualified federation of cooperatives for the redemption or repayment of the qualifying security.

The rate to which subparagraph *i* of subparagraph *b* of the second paragraph refers is 25% if the redemption or repayment complies with the requirements of section 7 of the Cooperative Investment Plan Act (chapter R-8.1.1), and 30% in any other case.

1129.12.36. If a qualifying security held by a partnership is the subject of a redemption or repayment by a qualified cooperative or qualified federation of cooperatives after 23 June 2009, an individual who is a member of the partnership at the end of the partnership's fiscal period in which the redemption or repayment is made, is required to pay, for the taxation year in which the fiscal period ends, a tax equal to the amount determined by the following formula, unless the redemption or repayment is made as part of the block redemption or repayment of all of the outstanding qualifying securities of the qualified cooperative or qualified federation of cooperatives, as the case may be:

$$[(1,826 - A)/1,826] \times B \times C.$$

In the formula in the first paragraph,

(a) A is the number of days in the period that begins on the issue date of the qualifying security referred to in the first paragraph and that ends on the day on which the qualifying security is redeemed or repaid;

(b) B is the lesser of

i. the amount obtained by multiplying the rate specified in the third paragraph by the acquisition cost of the qualifying security—determined without taking into account the borrowing costs and the other costs related to its acquisition—to the partnership, and

ii. the amount paid by the qualified cooperative or qualified federation of cooperatives for the redemption or repayment of the qualifying security; and

(c) C is the agreed proportion in respect of the individual for the fiscal period referred to in the first paragraph.

The rate to which subparagraph *i* of subparagraph *b* of the second paragraph refers is 25% if the redemption or repayment complies with the requirements of section 7 of the Cooperative Investment Plan Act (chapter R-8.1.1), and 30% in any other case.

For the purposes of this section, the acquisition cost of the qualifying security to the partnership is the aggregate of the costs determined in respect of the partnership's eligible members in accordance with section 965.39.5, without taking into account the borrowing costs and the other costs related to its acquisition.

“1129.12.37. If a qualified cooperative or qualified federation of cooperatives redeems or repays a qualifying security in respect of which tax is payable under section 1129.12.35 or 1129.12.36, the following rules apply:

(a) the qualified cooperative or qualified federation of cooperatives is required to withhold the amount of tax, on behalf of the person who is liable to pay the tax, from the amount it pays or credits to that person because of the redemption or repayment of the security; and

(b) the qualified cooperative or qualified federation of cooperatives is required to pay to the Minister the amount so withheld on behalf of that person within 30 days following the day on which the security is redeemed or repaid.

“1129.12.38. Every qualified cooperative or qualified federation of cooperatives is required to pay, on behalf of the person who is liable to pay the tax referred to in section 1129.12.35 or 1129.12.36, any amount that the cooperative or federation of cooperatives did not withhold under section 1129.12.37, and it is authorized to recover the amount so paid from that person.

“1129.12.39. Unless otherwise provided in this Part, the first paragraph of section 549, section 564 if it refers to the first paragraph of section 549, and sections 1000 to 1014 and 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1, when it enacts Part III.2.5 of the Act, applies in respect of a redemption made after 23 June 2009 and, when it enacts Part III.2.6 of the Act, applies in respect of a redemption or repayment made after that date.

211. Section 1129.27.15 of the Act is replaced by the following section:

“1129.27.15. In this Part, “qualified wages”, “unused portion of the tax credit” and “wages” have the meaning assigned by section 776.1.7.”

212. (1) Section 1129.45.3.30.3 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph i of subparagraph c by the following subparagraph:

“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, for the purposes of section 1029.8.36.72.82.4 and section 1029.8.36.72.82.4.1 or 1029.8.36.72.82.4.2, in relation to that preceding calendar year, each of the amounts of assistance in respect of the

salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or in a preceding calendar year, and if the amount determined pursuant to any of sections 1029.8.36.72.82.4, 1029.8.36.72.82.4.1 and 1029.8.36.72.82.4.2, as the case may be, had been attributed to the corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and”;

(2) by replacing subparagraph i of subparagraph *d* by the following subparagraph:

“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, for the purposes of section 1029.8.36.72.82.4 and section 1029.8.36.72.82.4.1 or 1029.8.36.72.82.4.2, in relation to that preceding calendar year, each of the amounts of assistance in respect of the salary or wages had been reduced by any amount paid, in respect of such an amount of assistance, as repayment in the particular calendar year or in a preceding calendar year, and if the amount determined pursuant to any of sections 1029.8.36.72.82.4, 1029.8.36.72.82.4.1 and 1029.8.36.72.82.4.2, as the case may be, had been attributed to the corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and”;

(3) by replacing subparagraph i of subparagraph *g* by the following subparagraph:

“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 in respect of the corporation, in relation to the preceding calendar year, if, for the purposes of section 1029.8.36.72.82.4 and section 1029.8.36.72.82.4.1 or 1029.8.36.72.82.4.2, in relation to the preceding calendar year, every amount that was so refunded, paid or allocated at or before the end of the particular taxation year, in relation to the salary or wages, had been government assistance received in the preceding calendar year and attributable to such a salary or wages, and if the amount determined pursuant to any of sections 1029.8.36.72.82.4, 1029.8.36.72.82.4.1 and 1029.8.36.72.82.4.2, as the case may be, had been attributed to the corporation in the same proportion as that determined in its respect in relation to the preceding calendar year, and”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

213. (1) The heading of Part III.10.1.7.2 of the Act is replaced by the following heading:

“SPECIAL TAX RELATING TO THE CREDIT FOR JOB CREATION IN THE GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC IN THE FIELDS OF MARINE BIOTECHNOLOGY, MARICULTURE AND MARINE PRODUCTS PROCESSING”.

(2) Subsection 1 has effect from 1 January 2010.

214. (1) Section 1129.45.3.30.8 of the Act is amended, in the first paragraph,

(1) by replacing “for the purposes of section 1029.8.36.72.82.16” and “pursuant to section 1029.8.36.72.82.16” in subparagraph *i* of subparagraphs *c* and *d* by “for the purposes of sections 1029.8.36.72.82.16 and 1029.8.36.72.82.16.1” and “pursuant to section 1029.8.36.72.82.16 or 1029.8.36.72.82.16.1”, respectively;

(2) by replacing “for the purposes of section 1029.8.36.72.82.16” and “pursuant to section 1029.8.36.72.82.16” in subparagraph *i* of subparagraph *g* by “for the purposes of sections 1029.8.36.72.82.16 and 1029.8.36.72.82.16.1” and “pursuant to section 1029.8.36.72.82.16 or 1029.8.36.72.82.16.1”, respectively.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

215. Section 1129.45.13 of the Act is replaced by the following section:

“**1129.45.13.** In this Part, “qualified wages” and “wages” have the meaning assigned by section 1029.8.36.95.”

216. Section 1129.45.32 of the Act is replaced by the following section:

“**1129.45.32.** In this Part, “qualified wages” and “wages” have the meaning assigned by section 1029.8.36.147.”

217. Section 1129.63 of the Act is amended by striking out the definitions of “individual” and “person”.

218. Section 1129.67 of the Act is amended by striking out the definitions of “individual” and “person”.

219. (1) Section 1129.70 of the Act is amended

(1) by striking out “situated in Canada” in paragraph *a* of the definition of “qualified property” in the first paragraph;

(2) by replacing subparagraph *i* of paragraph *c* of the definition of “qualified property” in the first paragraph by the following subparagraph:

“i. titles of ownership in real or immovable properties of the trust or of another subject entity all of the securities of which are held by the trust, including real or immovable properties that the trust or the other subject entity holds together with one or more other persons or partnerships, or”;

(3) by replacing paragraph *d* of the definition of “Canadian real, immovable or resource property” in the first paragraph by the following paragraph:

“(d) a share of the capital stock of a corporation, an income or capital interest in a trust or an interest in a partnership (other than a taxable Canadian corporation, a SIFT trust or a SIFT partnership, as the case may be), 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”;

(4) by replacing the portion of paragraph *a* in the definition of “non-portfolio property” in the first paragraph before subparagraph *i* by the following:

“(a) a security of a subject entity (other than a portfolio investment entity), if at that time the trust or partnership holds”;

(5) by inserting the following definitions in alphabetical order in the first paragraph:

““equity”, of an entity, means

(a) if the entity is a corporation, a share of its capital stock;

(b) if the entity is a trust, an income or capital interest in the entity;

(c) if the entity is a partnership, an interest as a member of the entity;

(d) a liability of the entity (and, for purposes of the definition of “publicly-traded liability”, a security of the entity that is a liability of another entity) if

i. the liability is convertible into, or exchangeable for, equity of the entity or of another entity, or

ii. any amount paid or payable in respect of the liability is contingent on the use of or production from property, is determined on the basis of such use or production, or is computed by reference to revenue, profit, cash flow, commodity price or any other similar criterion or by reference to dividends paid or payable to shareholders of any class of shares of the capital stock of a corporation, or to income or capital paid or payable to any member of a partnership or beneficiary under a trust; and

(e) a right to, or to acquire, anything described in this paragraph and any of paragraphs *a* to *d*;

““regulated innovative capital” means equity of a trust, if

(a) since 1 November 2006, the equity has been authorized, by the Superintendent of Financial Institutions of Canada, by the Autorité des marchés financiers or by a provincial regulatory authority having powers similar to those of the Superintendent of Financial Institutions of Canada, as Tier 1 or Tier 2 capital of a financial institution (within the meaning of subsection 1 of section 181 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement));

(b) the terms and conditions of the equity have not changed after 1 August 2008;

(c) the trust has not issued any equity after 31 October 2006; and

(d) the trust does not hold any non-portfolio property other than

i. liabilities of the financial institution, and

ii. shares of the capital stock of the financial institution that were acquired by the trust for the sole purpose of satisfying a right to require the trust to accept, as demanded by a holder of the equity, the surrender of the equity;”;

(6) by inserting the following definitions in alphabetical order in the first paragraph:

““publicly-traded liability”, of an entity, means a liability that is a security of the entity, that is not equity of the entity and that is listed on a stock exchange or other public market or traded on such an exchange or other market;

““unaffiliated publicly-traded liability”, of an entity at any time means a publicly-traded liability of the entity if, at that time the fair market value of all publicly-traded liabilities of the entity that are held at that time by persons or partnerships that are not affiliated with the entity is at least 90% of the fair market value of all publicly-traded liabilities of the entity.”;

(7) by inserting the following definition in alphabetical order in the first paragraph:

““portfolio investment entity” at any time means an entity that does not at that time hold any non-portfolio property;”;

(8) by replacing subparagraphs i to iii of paragraph *c* of the definition of “real estate investment trust” in the first paragraph by the following subparagraphs:

“i. rent from real or immovable properties,

“ii. interest payable on debts secured by hypothecs on real or immovable properties, and

“iii. capital gains from dispositions of real or immovable properties; and”;

(9) by replacing paragraph *d* of the definition of “real estate investment trust” in the first paragraph by the following paragraph:

“(d) at each time in the year an amount, that is equal to 75% or more of the equity value of the trust at that time, is the amount that is the total fair market value of all properties held by the trust each of which is real or immovable property, indebtedness of a Canadian corporation represented by a bankers’ acceptance, property described in paragraph *a* or *b* of the definition of “qualified investment” in section 204 of the Income Tax Act, or a deposit with a credit union;”;

(10) by replacing the portion of the definition of “SIFT trust” in the first paragraph before paragraph *a* by the following:

““SIFT trust”, being a specified investment flow-through trust, for a taxation year means a trust (other than a real estate investment trust or an excluded subsidiary entity for the year) that meets the following conditions at any time during the year:”;

(11) by replacing paragraph *b* of the definition of “SIFT trust” in the first paragraph by the following paragraph:

“(b) investments in the trust are listed on a stock exchange or other public market or traded on such an exchange or other market; and”;

(12) by inserting the following definition in alphabetical order in the first paragraph:

““excluded subsidiary entity”, for a taxation year, means an entity none of the equity of which is at any time in the year

(a) listed on a stock exchange or other public market or traded on such an exchange or other market; nor

(b) held by any person or partnership other than

i. a real estate investment trust,

ii. a taxable Canadian corporation,

iii. a SIFT trust or a trust that would be a SIFT trust but for subsection 3 of section 534 of the 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 (2009, chapter 5),

iv. a SIFT partnership or a partnership that would be a SIFT partnership but for subsection 3 of section 534 of the 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, or

v. an excluded subsidiary entity for the year;”;

(13) by replacing the portion of the definition of “rent from real or immovable properties” in the first paragraph before paragraph *a* by the following:

““rent from real or immovable properties” includes rent or similar payments for the use of, or right to use, real or immovable properties, 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 and a payment that is included under paragraph *a* of section 663 in computing the recipient's income and that was derived from the part of a trust's income (determined without reference to section 657) that may be attributed to rent from real or immovable properties, but does not include”;

(14) by replacing the definition of “investment” in the first paragraph by the following definition:

““investment”, in a trust or partnership, means the following property, but does not include an unaffiliated publicly-traded liability of the trust or partnership, nor regulated innovative capital:

(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;”;

(15) by replacing the portion of the definition of “SIFT partnership” in the first paragraph before paragraph *a* by the following:

““SIFT partnership”, being a specified investment flow-through partnership, for a taxation year, means a partnership other than an excluded subsidiary entity for the year that meets the following conditions at any time during the year:”;

(16) by replacing paragraph *b* of the definition of “SIFT partnership” in the first paragraph by the following paragraph:

“(b) investments in the partnership are listed on a stock exchange or other public market or traded on such an exchange or other market; and”;

(17) by striking out the fourth paragraph.

(2) Subsection 1 has effect from 31 October 2006.

220. (1) Section 1129.75 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**1129.75.** Unless otherwise provided in this Part, 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,”.

(2) Subsection 1 has effect from 31 October 2006.

221. (1) Section 1137.0.0.2 of the Act is amended

(1) by replacing “*réfère le paragraphe b.1.2 de l’article 1137*” in the portion of the first paragraph before the formula in the French text by “*le paragraphe b.1.2 de l’article 1137 fait référence*”;

(2) by replacing subparagraphs *a* and *b* of the third paragraph by the following subparagraphs:

“(a) the paid-up capital of the corporation determined without reference to section 1138.2.6 for the preceding taxation year, or, if the taxation year is the first fiscal period of the corporation, its paid-up capital determined without reference to paragraph *b.1.2* of section 1137 and section 1138.2.6 on the basis of its financial statements at the beginning of that fiscal period; or

“(b) where, in the taxation year, the corporation is associated with another corporation, the paid-up capital of that other corporation determined without reference to section 1138.2.6 for its last taxation year that ended before the beginning of the taxation year of the corporation, or, if that other corporation has no such taxation year, its paid-up capital determined without reference to paragraph *b.1.2* of section 1137 and section 1138.2.6 on the basis of its financial statements at the beginning of its first fiscal period.”

(2) Paragraph 2 of subsection 1 applies to a taxation year that ends after 13 March 2008.

222. (1) Section 1138.2.3 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

“**1138.2.3.** A corporation that is a qualified corporation for the year, for the purposes of Title VII.2.4 of Book IV of Part I, may deduct from its paid-up capital otherwise determined for the year under this Title an amount equal to the lesser of the amount determined under section 1138.2.3.1 in respect of the corporation for the year and the amount determined by the formula”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

223. (1) The Act is amended by inserting the following section after section 1138.2.3:

“**1138.2.3.1.** The amount to which the first paragraph of section 1138.2.3 refers in respect of a corporation for a taxation year is equal to the product obtained by multiplying the balance of the corporation’s tax assistance limit for the year by the reciprocal of the proportion that is the percentage determined in respect of the corporation for the year under section 1132.5 and, if the corporation has an establishment situated outside Québec, by the reciprocal of the proportion that the corporation’s business carried on in Québec is of the aggregate of its business carried on in Canada or in Québec and elsewhere, as determined under section 1133.

For the purposes of the first paragraph, the balance of a corporation’s tax assistance limit for a taxation year is equal to the amount by which its tax assistance limit for the year, determined under section 1029.8.36.72.82.1.1, exceeds the aggregate of

(a) the aggregate of the following amounts that is multiplied, if the corporation has an establishment situated outside Québec, 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 determined under subsection 2 of section 771:

i. 8% of the lesser of the amount the corporation deducts in computing its taxable income for the year under section 737.18.26 and the amount by which the amount that would be determined in its respect for the year under section 771.2.1.2 if no reference were made to section 771.2.6 and if, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income for the year were computed without reference to section 737.18.26, exceeds the amount that would be determined in its respect for the year under section 771.2.1.2 if the corporation were to deduct, in computing its taxable income, all of the amount that, but for section 737.18.26.1, would be determined under section 737.18.26, and

ii. 11.9% of the amount by which the amount that the corporation deducts in computing its taxable income for the year under section 737.18.26 exceeds the excess amount determined in subparagraph i;

(b) the amount that the corporation is deemed to have paid to the Minister for the year under subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3; and

(c) the amount that would be payable by the corporation as the contribution provided for in section 34 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) in respect of the aggregate of all amounts each of which is an amount, representing a proportion of wages paid or deemed to be paid in the year, for which no contribution is payable by the corporation under the sixth paragraph of section 34 of that Act.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

224. (1) Section 1175.6 of the Act is amended

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

“ $A - (B + C)$.”;

(2) by replacing subparagraphs *b* and *c* of the second paragraph by the following subparagraphs:

“(b) B is the life insurer’s capital allowance for the taxation year; and

“(c) C is that proportion of the amount by which the amount determined under subparagraph *a* for the taxation year exceeds the amount referred to in subparagraph *b* that the business carried on by the life insurer in Canada but not in Québec for the taxation year is of the aggregate of its business carried on in Canada for the taxation year, as determined in accordance with the regulations.”;

(3) by striking out subparagraph *d* of the second paragraph.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

225. (1) Section 1175.9 of the Act is amended

(1) by replacing “paragraph 1” in the portion of subparagraph *i* of paragraph *a* before subparagraph 1 by “subparagraph 1 of the first paragraph”;

(2) by striking out paragraph *d*.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

226. (1) Section 1175.14 of the Act is amended by replacing the first paragraph by the following paragraph:

“**1175.14.** For the purposes of sections 1175.12 and 1175.13, the taxable capital employed in Canada of a life insurer for a taxation year is, in the case of a life insurer that is resident in Canada at any time in the taxation year, the amount obtained by multiplying the aggregate of the capital of the life insurer for the taxation year and the amount determined for the year in respect of the capital of its foreign insurance subsidiaries by the proportion that the Canadian reserve liabilities of the life insurer at the end of the taxation year is of the aggregate of its total reserve liabilities at the end of the year and the amount determined for the year in respect of the total reserve liabilities of its foreign insurance subsidiaries.”

(2) Subsection 1 applies to a taxation year that begins after 30 September 2006.

ACT RESPECTING THE MINISTÈRE DU REVENU

227. Section 2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 215 of chapter 7 of the statutes of 2010, is again amended by inserting the following at the end of the second paragraph: “or of any first nation law within the meaning of the First Nations Goods and Services Tax Act (Statutes of Canada, 2003, chapter 15, section 67)”.

228. Section 9.0.1 of the Act is amended by inserting the following at the end: “or of any first nation law within the meaning of the First Nations Goods and Services Tax Act (Statutes of Canada, 2003, chapter 15, section 67)”.

229. (1) The Act is amended by inserting the following section after section 37.1.1:

“**37.1.2.** A prescribed corporation shall send the fiscal return it is required to file under section 1000 of the Taxation Act (chapter I-3) for a taxation year to the Minister by way of electronic filing according to the terms and conditions specified by the Minister.”

(2) Subsection 1 applies to a taxation year that ends after 31 May 2010.

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

“**59.0.0.1.** Every person who fails to file a fiscal return for a taxation year in the manner provided for in section 37.1.2 incurs a penalty equal to

(a) \$250 if the taxation year ends after 31 May 2011 but before 1 June 2012;

(b) \$500 if the taxation year ends after 31 May 2012 but before 1 June 2013;
or

(c) \$1,000 if the taxation year ends after 31 May 2013.”

231. Section 59.6 of the Act is replaced by the following section:

“**59.6.** No person shall incur, in respect of the same statement or omission, both the penalty provided for in section 59.3 or section 1049 of the Taxation Act (chapter I-3) and the penalty provided for in section 59.4 or, in respect of the same omission, both the penalty provided for in section 59 and the penalty provided for in section 59.0.0.1. Moreover, no person shall incur, in respect of the same omission, both the penalty provided for in any of sections 59, 59.0.0.1 and 59.2 or section 1045 of the Taxation Act and the penalty provided for in section 59.3.1. In addition, no person shall incur, in respect of the same statement or omission, both a penalty provided for in any of those sections, section 59.5.3 or section 1049.0.5 of the Taxation Act and the payment of a fine provided for in a fiscal law unless, in the latter case, the penalty was imposed before the proceedings giving rise to the fine were brought.”

232. Section 69.0.1 of the Act is amended by replacing paragraph *a.1* by the following paragraph:

“(a.1) for the purposes of an agreement concerning the application of a fiscal law between the Government and a Native community, be communicated to the band council of such a community and to any body charged with assisting the Minister in implementing such an agreement;”.

233. Section 72.1 of the Act is amended by replacing “by a local municipality under” in the second paragraph by “by a prosecutor referred to in”.

234. Section 72.3.1 of the Act is amended

(1) by replacing “by a local municipality under” in the portion of the first paragraph before subparagraph *a* by “by a prosecutor referred to in”;

(2) by striking out “the municipality who was” in subparagraph *b* of the first paragraph.

235. (1) Section 91.1 of the Act is amended by replacing “with section 37.1” in the first paragraph by “with section 37.1 or 37.1.2”.

(2) Subsection 1 applies from 1 June 2010.

236. (1) Section 93.1.8 of the Act is amended by inserting “, 1079.8.15, 1079.13.2, 1079.15.1” after “1056.8” in the first paragraph.

(2) Subsection 1 has effect from 15 October 2009.

237. (1) Section 93.1.12 of the Act is amended by inserting “, 1079.8.15, 1079.13.2, 1079.15.1” after “1056.8” in the first paragraph.

(2) Subsection 1 has effect from 15 October 2009.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

238. Section 33 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by replacing “the said Act” in the definition of “individual” in the first paragraph by “that Act”.

239. (1) Section 34 of the Act is amended by replacing “Where” in the portion of the sixth paragraph before subparagraph *a* by “Subject to section 34.1.0.2, where”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

240. (1) The Act is amended by inserting the following section after section 34.1.0.1:

“34.1.0.2. The aggregate of all amounts each of which is a contribution that, under the sixth paragraph of section 34, is not payable by an employer for a taxation year may not exceed the balance of the employer’s tax assistance limit for the year.

For the purposes of the first paragraph, the balance of an employer’s tax assistance limit for a taxation year is equal to the amount by which the employer’s tax assistance limit for the year, determined under section 1029.8.36.72.82.1.1 of the Taxation Act (chapter I-3), exceeds the aggregate of

(a) the aggregate of the following amounts that is multiplied, if the employer has an establishment situated outside Québec, by the proportion that the employer’s business carried on in Québec is of the aggregate of the employer’s business carried on in Canada or in Québec and elsewhere, as determined under subsection 2 of section 771 of the Taxation Act:

i. 8% of the lesser of the amount the employer deducts in computing the employer’s taxable income for the year under section 737.18.26 of the Taxation Act and the amount by which the amount that would be determined in respect of the employer for the year under section 771.2.1.2 of that Act if no reference were made to section 771.2.6 of that Act and if, for the purposes of paragraph *b* of section 771.2.1.2 of that Act, the employer’s taxable income for the year, for the purposes of Part I of that Act, were computed without reference to section 737.18.26 of that Act, exceeds the amount that would be determined in respect of the employer for the year under section 771.2.1.2 of that Act if, in computing the employer’s taxable income, the employer were to deduct all of the amount that, but for section 737.18.26.1 of that Act, would be determined under section 737.18.26 of that Act, and

ii. 11.9% of the amount by which the amount that the employer deducts in computing the employer’s taxable income for the year under section 737.18.26 of the Taxation Act, exceeds the excess amount determined in subparagraph *i*;

(b) the amount that the employer is deemed to have paid to the Minister of Revenue for the year under subparagraph *a.1* of the first paragraph of section 1029.8.36.72.82.3.2 or 1029.8.36.72.82.3.3 of the Taxation Act; and

(c) the amount of tax that would be payable by the employer under Part IV of the Taxation Act for the year if the employer’s paid-up capital for the purposes of that Part were equal to the amount that the employer deducted for the year under section 1138.2.3 of that Act, that is multiplied, if the employer has an establishment situated outside Québec, by the proportion that the employer’s business carried on in Québec is of the aggregate of the employer’s business carried on in Canada or in Québec and elsewhere, as determined under subsection 2 of section 771 of that Act.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

241. Section 34.1.5 of the Act is amended by replacing “the said Act” in paragraphs *a* and *b* by “that Act”.

242. Section 37.8 of the Act is amended by replacing “the said section” in the second paragraph by “section”.

COOPERATIVE INVESTMENT PLAN ACT

243. (1) Section 2 of the Cooperative Investment Plan Act (R.S.Q., chapter R-8.1.1) is amended by inserting the following definitions in alphabetical order in the first paragraph:

““user member” has the meaning assigned by section 226.1 of the Cooperatives Act;

““worker member” has the meaning assigned by section 226.1 of the Cooperatives Act.”

(2) Subsection 1 applies in respect of an application for authorization filed after 23 June 2009.

244. (1) Section 3 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph *d* of subparagraph 1:

“(d.1) a solidarity cooperative, with or without supporting members, that consists of worker members and user members, so long as each user member of the cooperative is a producer and at least 90% of the goods or services it provides, including those provided through a partnership or a controlled subsidiary, are provided to persons or partnerships that procure those goods or services for the purpose of earning income from a business, or”;

(2) by inserting “, a solidarity cooperative that would be a work cooperative but for its supporting members,” after “shareholding workers cooperative” in subparagraph 5.

(2) Paragraph 1 of subsection 1 applies in respect of an application for authorization filed after 23 June 2009.

(3) Paragraph 2 of subsection 1 applies from the year 2009.

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

“**56.1.** Despite section 56, if, after 6 June 2002, a cooperative redeems a security issued under the rules set out in 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), the

obligation to increase the reserve provided for in section 8 of that plan is not required in respect of the redemption if

(1) the redemption is made as part of a block redemption of all of the outstanding qualifying securities that the cooperative has issued;

(2) the assets of the cooperative shown in its financial statements at the end of its last fiscal period preceding the redemption is at least 75% less than the assets shown in its financial statements for a fiscal period that ended in the 24-month period preceding the beginning of the last fiscal period; and

(3) the Minister exempts the cooperative from it.

In the case of a redemption referred to in the first paragraph, section 9 of the cooperative investment plan does not apply.

“56.2. Despite section 56, if, after 23 June 2009, a cooperative redeems a security issued under the rules set out in 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) and the redemption is made after the expiry of a period of at least five years beginning on the date of issue of the security, the obligation to increase the reserve provided for in section 8 of that plan is not required in respect of the redemption.”

(2) Subsection 1, when it enacts section 56.1 of the Act, has effect from 7 June 2002. However, when that section applies

(1) before 23 March 2004, it is to be read as if “Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation (chapter M-30.01)” in the portion of the first paragraph before subparagraph 1 was replaced by “Act respecting the Ministère de l’Industrie et du Commerce (chapter M-17)”; or

(2) after 22 March 2004 and before 8 June 2006, it is to be read as if “Act respecting the Ministère du Développement économique, de l’Innovation et de l’Exportation” in the portion of the first paragraph before subparagraph 1 was replaced by “Act respecting the Ministère du Développement économique et régional et de la Recherche”.

(3) Subsection 1, when it enacts section 56.2 of the Act, has effect from 24 June 2009.

ACT RESPECTING THE QUÉBEC SALES TAX

246. Section 199.0.3 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by adding “where the supply, or the bringing into Québec, of the vehicle is made after 26 June 2007 and before 1 January 2009” at the end.

247. Section 382.9 of the Act is amended by inserting the following subparagraph before subparagraph 1 of the first paragraph:

“(0.1) the recipient has acquired, or brought into Québec, the vehicle after 23 March 2006 and before 1 January 2009;”.

248. (1) Section 541.23 of the Act is amended by striking out “for consideration” in the definition of “intermediary”.

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

249. (1) Section 541.24 of the Act is amended

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

“(3) for the period beginning after 31 January 2010 and ending before 1 February 2015, where the establishment is situated in a class 3 prescribed tourist region,

(a) if the supply is made by the operator of a sleeping-accommodation establishment, a tax computed at the rate of 3.5% of the value of the consideration for the overnight stay, and

(b) if the supply is made by an intermediary, a specific tax equal to \$3.50 per overnight stay for each unit.”;

(2) by inserting “and subparagraph *a* of subparagraph 3” after “subparagraph 2” in the second paragraph.

(2) Subsection 1 applies in respect of the supply of an accommodation unit that is invoiced after 31 January 2010 for occupancy after that date, unless

(1) the accommodation unit is supplied by an intermediary to whom the accommodation unit was supplied before 1 February 2010; or

(2) the operator of a sleeping-accommodation establishment has invoiced the accommodation unit to a travel intermediary that is a travel agent within the meaning of section 2 of the Travel Agents Act (R.S.Q., chapter A-10), a foreign tour operator or a convention organizer that supplies the accommodation unit to a convention attendee, consideration has been set under an agreement entered into before 1 February 2010 between the operator of the sleeping-accommodation establishment and the travel intermediary, and occupation of the accommodation unit takes place after 31 January 2010 and before 1 November 2010.

250. (1) Section 541.25 of the Act is amended by replacing the third paragraph by the following paragraph:

“The operator of a sleeping-accommodation establishment or the intermediary who supplies such an accommodation unit for no consideration shall, as a mandatary of the Minister, collect, at the time the supply is made,

(1) if the supply is made to a client, the tax provided for in subparagraph 1 of the first paragraph of section 541.24, subparagraph *b* of subparagraph 2 of that paragraph or subparagraph *b* of subparagraph 3 of that paragraph, as the case may be; or

(2) if the supply is made to a person other than a client, an amount equal to any of the taxes referred to in subparagraph 1.”

(2) Subsection 1 has effect from 1 February 2010.

251. (1) Section 541.32 of the Act is amended by replacing the portion of the second paragraph before subparagraph 1 by the following:

“However, if subparagraph *a* of subparagraph 2 of the first paragraph of section 541.24 or subparagraph *a* of subparagraph 3 of that paragraph applies, the person shall state the amount of the tax separately and specify that the amount is the 3% or 3.5% tax on lodging, as applicable, if”.

(2) Subsection 1 has effect from 1 February 2010.

252. The Act is amended by inserting the following after section 541.47:

“TITLE IV.4.1

“AGREEMENTS RELATING TO NATIVE TAXES IN INDIAN RESERVES

“CHAPTER I

“OBJECT

“541.47.1. The object of this Title is to provide for the conclusion of agreements between the Government and a band council empowered to adopt fiscal standards in a reserve of the Native community it represents and for the harmonization of those standards with any of the following texts of law and with the regulations made under it:

- (1) Title I as regards all property and services referred to in that Title;
- (2) Title I as regards alcoholic beverages or fuel;
- (3) Title II as regards alcoholic beverages;

- (4) Title III as regards insurance premiums;
- (5) the Tobacco Tax Act (chapter I-2); and
- (6) the Fuel Tax Act (chapter T-1).

“CHAPTER II

“DEFINITIONS

“**541.47.2.** For the purposes of this Title, unless the context indicates otherwise, the expressions used in this Title have the meaning assigned by section 1, except “Government” which means the Gouvernement du Québec only.

The expression “alcoholic beverages” has the meaning assigned by section 2 of the Act respecting offences relating to alcoholic beverages (chapter I-8.1) and “fuel” has the meaning assigned by section 1 of the Fuel Tax Act (chapter T-1).

In addition,

“band text” means a band law within the meaning of section 17 of the First Nations Goods and Services Tax Act (Statutes of Canada, 2003, chapter 15, section 67), enacted by section 10 of chapter 19 of the Statutes of Canada of 2005;

“input tax refund” means an input tax refund within the meaning of Title I;

“net tax” means a net tax within the meaning of Title I;

“taxable supply brought into Québec” means a supply referred to in section 18 or 18.0.1.

“CHAPTER III

“ADMINISTRATION AGREEMENT

“**541.47.3.** The Government may enter into an agreement with a band council referred to in Schedule 2 to the First Nations Goods and Services Tax Act (Statutes of Canada, 2003, chapter 15, section 67), enacted by section 12 of chapter 19 of the Statutes of Canada of 2005, for the purpose of entrusting the Minister with the administration and application of a band text adopted by the council to impose a property or services tax within the boundaries of a reserve referred to in that Schedule and located in Québec.

“**541.47.4.** Such an agreement may be entered into only if the band text

(1) was duly adopted by the band council; and

(2) is harmonized with any of the texts of law referred to in section 541.47.1 and with the regulations made under it.

“541.47.5. In addition to providing for the administration and application of a band text by the Minister, the agreement must, in accordance with the band text, provide for the payment by the Government to the Native community of sums based on the tax attributable to the Native community that is, according to the method to be determined in the agreement, an estimate for each calendar year of the excess amount provided for in paragraph 1 or 2, as applicable:

(1) in the case of a band text that is harmonized with the text of law referred to in paragraph 1 of section 541.47.1, the amount by which the amount determined in accordance with subparagraph *a* exceeds the amount determined in accordance with subparagraph *b*:

(*a*) the total of all amounts each of which is the amount of tax that, while the band text was in force, became payable in the calendar year, under a band text that is the subject of an agreement with the Government, or under Title I and that is attributable to a property or service that is for consumption or use in the reserve of the Native community, and

(*b*) the total of all amounts each of which is included in the total determined in accordance with subparagraph *a* and that

i. is included in computing an input tax refund or in determining a deduction that may be claimed in computing a person's net tax,

ii. may reasonably be considered to be an amount that a person is or was entitled to recover by way of a rebate, refund, remission or otherwise under a band text that was the subject of an agreement with the Government, under this Act or under another Act, or

iii. is an amount of tax in respect of a supply to a person who is, under a federal Act, an Act of Québec or any other rule of law, exempt from paying the tax; and

(2) in the case of a band text that is harmonized with a text of law referred to in any of paragraphs 2 to 6 of section 541.47.1, the amount by which the amount determined in accordance with subparagraph *a* exceeds the amount determined in accordance with subparagraph *b*:

(*a*) the total of all amounts each of which is the amount of tax that, while the band text was in force, became payable in the calendar year under the band text,

(b) the total of all amounts each of which is included in the total determined in accordance with subparagraph *a* and that

i. is included in computing an input tax refund or in determining a deduction that may be claimed in computing a person's net tax,

ii. may reasonably be considered to be an amount that a person is or was entitled to recover by way of a rebate, refund, remission or otherwise under the band text, or

iii. is an amount of tax that a person is exempt from paying because of a federal Act, an Act of Québec or any other rule of law.

“541.47.6. The agreement must also provide

(1) for the sharing, if any, between the Native community and the Government of the tax attributable to the Native community;

(2) for the payment, under the conditions in the agreement, by the Government to the Native community of sums to which the Native community is entitled under the agreement in respect of the tax attributable to the Native community;

(3) for the reimbursement by the Native community to the Government of any overpayments by the Government and for the right of the Government to set off any overpayments or advances against sums payable to the Native community in accordance with the agreement;

(4) for the attribution to the Government of sums that represent

(a) any share of the tax attributable to the Native community to which the Government is entitled as agreed, and

(b) in the case of a band text that is harmonized with the text of law referred to in paragraph 1 of section 541.47.1, the portion of the total tax imposed under the band text that is not included in the tax attributable to the Native community;

(5) subject to section 69.0.1 of the Act respecting the Ministère du Revenu (chapter M-31), for the communication to the band council by the Minister of information held by the Minister for the purposes of the band text or of the text of law with which the band text is harmonized and for the communication to the Minister by the band council of information required for the purposes of the band text;

(6) for the manner in which to render an account of the sums collected in accordance with the agreement;

(7) for the undertaking by the Government, its departments, bodies and mandataries to comply with the obligations, including the payment of sums, imposed by the band text or by any other band text that is the subject of an agreement with the Government, to the extent that the Government, its departments, bodies and mandataries are subject to them in accordance with section 541.47.19, and for the undertaking of the Native community, its mandataries and subordinate bodies to comply with the obligations, including the payment of sums, imposed by the band text, by any other band text that is the subject of an agreement with the Government and by any other text of law with which they are harmonized;

(8) for the manner in which to render an account of the payments made by the Government and the band council under paragraph 7;

(9) for the procedure for the resolution of disputes relating to the application of the agreement;

(10) for the conditions for amending the agreement;

(11) for the conditions for the termination of the agreement, in particular if a provision of this Title or of the agreement has been violated;

(12) for the measures that apply upon termination of the agreement;

(13) for the date of coming into force of the band text; and

(14) for the date of coming into force of the agreement.

“541.47.7. The agreement must be signed by the Minister, the Minister of Finance, the minister responsible for the administration of Division III.2 of the Act respecting the Ministère du Conseil exécutif (chapter M-30) and the authorized body of the band council.

“CHAPTER IV

“BAND TEXT

“DIVISION I

“HARMONIZATION WITH TITLE I WITH RESPECT TO PROPERTY AND SERVICES

“541.47.8. For the purposes of paragraph 2 of section 541.47.4, a band text is harmonized with the text of law referred to in paragraph 1 of section 541.47.1 and with the regulations made under it, if

(1) it imposes a tax in a reserve in respect of

(a) a taxable supply made in the reserve in accordance with section 541.47.9 or 541.47.10,

(b) a taxable supply brought into Québec, made in the reserve in accordance with section 541.47.11, or

(c) a transfer, into the reserve from a place in Québec, of corporeal movable property, including a mobile or floating home, subject to the conditions in section 541.47.12; and

(2) its provisions provide that

(a) Title I and the regulations made under it—except the provisions providing for a refund, rebate or tax exemption based on an exemption referred to in section 18 of the First Nations Goods and Services Tax Act (Statutes of Canada, 2003, chapter 15, section 67), enacted by section 10 of chapter 19 of the Statutes of Canada of 2005—are incorporated in the band text by open incorporation by reference and apply, with the necessary modifications, as if the tax imposed under subparagraphs *a* and *b* of paragraph 1 were imposed under section 16 or section 18 or 18.0.1, respectively, and, subject to paragraph 4 of section 541.47.12, as if the tax imposed under subparagraph *c* of paragraph 1 were imposed under section 17,

(b) the Act respecting the Ministère du Revenu (chapter M-31) and the regulations made under it apply, with the necessary modifications, as if the band text were a fiscal law within the meaning of that Act,

(c) the rules in section 541.47.17 apply, and

(d) any amendment to this division arising from an amendment to Title I and to the regulations made under it applies as if it were made to the band text.

“541.47.9. A supply (other than a taxable supply brought into Québec) is made in a reserve if

(1) in addition to being deemed to be made in Québec in accordance with Title I, it would be deemed to be made in the reserve under a provision of Title I or of a regulation made under it that deems a supply to be made in Québec if the provision and any other provision required for its application were read as if “Québec” were replaced by “reserve”, with the necessary modifications; or

(2) the tax provided for in Title I would be payable in respect of the supply but for section 541.47.18, the connection of the supply with the reserve and the application of the exemption provided for in section 87 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5).

“541.47.10. Despite section 541.47.9, in the case of a supply by way of lease, licence or similar arrangement of a road vehicle made under an agreement under which continuous possession or use of the vehicle is provided

for a period of more than three months, the supply is made in a reserve only if the road vehicle is registered in Québec and

(1) if the recipient is an individual, the recipient ordinarily resides in the reserve at the time the supply is made; and

(2) if the recipient is not an individual, the ordinary location of the vehicle, determined for the purposes of Title I at the time the supply is made, is in the reserve.

“541.47.11. A taxable supply brought into Québec is made in a reserve if

(1) in the case of

(a) the supply of a service or incorporeal movable property described in paragraph 1 or 2 of section 18, the recipient of the supply is resident in the reserve and acquires the supply for consumption, use or supply primarily in the reserve,

(b) the supply of a property described in paragraph 3 of section 18, physical possession of the property is transferred to the recipient of the supply in the reserve,

(c) the supply of a property described in paragraph 4, 5 or 6 of section 18, the recipient of the supply is resident in the reserve or is a registrant and the property is delivered or made available to the registrant in the reserve,

(d) the supply of a property described in paragraph 2.1, 7 or 8 of section 18, the supply is made in the reserve in accordance with paragraph 1 of section 541.47.9, or

(e) the supply of an incorporeal movable property or a service described in the first paragraph of section 18.0.1, the recipient of the supply is resident in the reserve and acquires the supply for consumption, use or supply primarily in the reserve; or

(2) the tax provided for in Title I would be payable in respect of the supply but for section 541.47.18, the connection of the supply with the reserve and the application of the exemption provided for in section 87 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5).

“541.47.12. The conditions for the imposition of a tax in respect of the transfer of a corporeal movable property into a reserve by a person from a place in Québec are the following:

(1) the tax applies to a property that was last supplied by way of sale to the person transferring the property or having it transferred (in this section referred to as the “transferor”), while an agreement on the band text imposing the tax was in force;

(2) the tax would have been payable in respect of the sale of the property under Title I at a rate other than 0% but for the application of the exemption provided for in section 87 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5);

(3) the tax does not apply

(a) if, before the transfer of the property, a tax became payable by the transferor in respect of the property under another band text that is the subject of an agreement with a band council or under section 17, and

(b) to the exceptions provided for in subparagraphs 2 and 4 of the fourth paragraph of section 17 on the assumption that that section applies to the transfer described in subparagraph *c* of paragraph 1 of section 541.47.8;

(4) the tax is payable by the transferor of the property at the time of the transfer and the transferor shall,

(a) if the property is a property in respect of which the tax should be paid to a prescribed person in accordance with section 473 if section 17 applied to such a transfer, pay the tax to that person in accordance with section 473,

(b) if the transferor is a registrant and acquired the property, other than a property described in subparagraph *a*, for consumption, use or supply primarily in the course of commercial activities of the transferor, pay the tax to the Minister on or before the day on which the transferor is required to file, under the band text, a return in respect of net tax for the reporting period in which the tax became payable and report the tax in that return, and

(c) in any other case, pay the tax to the Minister on or before the last day of the month following the month in which it became payable and file a return in respect of the tax with and as prescribed by the Minister, in the prescribed form containing prescribed information; and

(5) the amount of the tax payable is equal to the amount determined by the formula

$$A \times B.$$

For the purposes of that formula,

(1) A is the rate of the tax provided for in the first paragraph of section 17; and

(2) B is

(a) if the property that was last supplied by way of sale to the transferor was delivered to the transferor within 30 days before the day on which it was transferred, the value of the consideration on which the tax provided for in

Title I in respect of the sale would have been calculated but for the application of the exemption provided for in section 87 of the Indian Act, and

(b) in any other case, the lesser of the fair market value of the property at the time the property is transferred and the value of the consideration referred to in subparagraph *a*.

“DIVISION II

“HARMONIZATION WITH TITLE I WITH RESPECT TO ALCOHOLIC BEVERAGES OR FUEL

“**541.47.13.** For the purposes of paragraph 2 of section 541.47.4, a band text is harmonized with the text of law mentioned in paragraph 2 of section 541.47.1 and with the regulations made under it,

(1) if it imposes a tax in a reserve only in respect of a taxable supply of alcoholic beverages or fuel made in the reserve in accordance with section 541.47.14; and

(2) if its provisions provide that

(a) Title I and the regulations made under it—except the provisions providing for a refund, rebate or tax exemption based on an exemption referred to in section 18 of the First Nations Goods and Services Tax Act (Statutes of Canada, 2003, chapter 15, section 67), enacted by section 10 of chapter 19 of the Statutes of Canada of 2005—are incorporated in the band text by open incorporation by reference and apply, with the necessary modifications, as if the tax imposed under paragraph 1 were imposed under Title I,

(b) the Act respecting the Ministère du Revenu (chapter M-31) and the regulations made under it apply, with the necessary modifications, within the scope of the band text as if the text were a fiscal law within the meaning of that Act,

(c) the rules in section 541.47.17 apply, and

(d) any amendment to this division arising from an amendment to Title I and to the regulations made under it applies as if it were made to the band text.

“**541.47.14.** A taxable supply of alcoholic beverages or fuel is made in a reserve if, without reference to section 541.47.18, the tax provided for in the first paragraph of section 16 is not payable in respect of the supply because of the connection of the supply with the reserve and because of the application of the exemption provided for in section 87 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), or would not be payable, for the same reasons, if the recipient of the supply was exempted from tax under that section.

“DIVISION III**“HARMONIZATION WITH OTHER TEXTS OF LAW**

“541.47.15. For the purposes of paragraph 2 of section 541.47.4, a band text is harmonized with any of the texts of law referred to in paragraphs 3 to 6 of section 541.47.1 and with the regulations made under it,

(1) if it imposes, in a reserve, a tax in respect of the acquisition of a property in the reserve or for an insurance premium referred to in that text of law under the conditions provided for in that text of law;

(2) if, without reference to section 541.47.18, the tax provided for in that text of law is not payable in respect of the acquisition of the property or the insurance premium because of the connection of the property or the premium with the reserve and because of the application of the exemption provided for in section 87 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), or would not be payable, for the same reasons, if the recipient of the property or the person that is subject to the tax on the premium was exempted from tax under that section; and

(3) if its provisions provide that

(a) the text of law and the regulations made under it—except the provisions providing for a refund, rebate or tax exemption based on an exemption referred to in section 18 of the First Nations Goods and Services Tax Act (Statutes of Canada, 2003, chapter 15, section 67), enacted by section 10 of chapter 19 of the Statutes of Canada of 2005—are incorporated in the band text by open incorporation by reference and apply, with the necessary modifications, as if the tax imposed under paragraph 1 were imposed under that text of law,

(b) the Act respecting the Ministère du Revenu (chapter M-31) and the regulations made under it apply, with the necessary modifications, as if the band text were a fiscal law within the meaning of that Act,

(c) the rules in section 541.47.17 apply, and

(d) any amendment to this division arising from an amendment to the text of law and to the regulations made under it applies as if it were made to the band text.

For the purposes of subparagraph *a* of paragraph 3, a refund, rebate or tax exemption based on an exemption referred to in section 18 of the First Nations Goods and Services Tax Act also includes a reimbursement of the tax on fuel in accordance with section 10.2 of the Fuel Tax Act (chapter T-1).

“CHAPTER V**“PAYMENT**

“541.47.16. The Minister may, on behalf of the Government, take out of the consolidated revenue fund the sums necessary to

(1) pay to a Native community the sums or advances to which the Native community is entitled in accordance with the agreement; and

(2) pay to a person, in accordance with the agreement,

(a) a sum that is payable to the person according to the band text, or

(b) a sum as a recoverable advance, if no sum is held on behalf of the Native community in the consolidated revenue fund or if the sum to be paid under subparagraph *a* is greater than the sums so held, provided that their reimbursement by the Native community is provided for in the agreement.

“CHAPTER VI**“RULES OF APPLICATION**

“541.47.17. Once the agreement and the band text are in force, the following rules apply:

(1) the text of law with which the band text is harmonized applies as if the tax imposed under the band text were imposed under that text of law and as if the provisions of the band text respecting that tax were an integral part of the text of law and, conversely, the band text applies as if the tax imposed under the text of law with which it is harmonized were imposed under the band text and as if the provisions of that text of law respecting that tax were an integral part of the band text;

(2) to the extent of the parallelism between the band text and the text of law with which it is harmonized, the application of one text has the same force and effect as the application of the other text, with the result that the provisions of those texts are not both to be applied and may be invoked regardless of their source; and

(3) the other laws apply as if the tax imposed under the band text were imposed under the text of law with which it is harmonized.

“541.47.18. Without restricting the generality of section 541.47.17, once the agreement and the band text are in force, no tax is payable or is deemed to have been paid or collected in respect of a supply, the acquisition of a property or an insurance premium under the text of law with which the band text is harmonized to the extent that, under the band text, a tax is payable or is deemed to have been paid or collected in respect of that supply, property or premium.

“541.47.19. To the extent that the Government, its departments, bodies and mandataries are bound by a provision of the text of law with which the band text is harmonized, they are bound by the corresponding provision of the band text.”

ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

253. Section 350 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63) is amended by inserting the following paragraph after paragraph *a* of subsection 5:

“(a.1) where paragraph 6 of section 206.1 of the said Act, repealed by subsection 1, has effect from 19 March 2007, it shall be read as follows:

“(6) the food, beverages or entertainment in respect of which section 421.1 or 421.1.1 of the Taxation Act (chapter I-3) applies, or would apply if the registrant were a taxpayer under that Act, during a taxation year of the registrant.”;

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

254. Section 655 of the 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 (2009, chapter 5) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies in respect of a supply, or of the bringing into Québec, of a vehicle after 20 February 2007.”

255. Section 656 of the Act is amended by replacing subsections 2 and 3 by the following subsections:

“(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.

“(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.”

TRANSITIONAL AND FINAL PROVISIONS

256. For the purposes of sections 752.0.10.1 to 752.0.10.18 of the Taxation Act (R.S.Q., chapter I-3), an individual who makes a donation of money after

11 January 2010 and before 1 March 2010 is deemed to have made a donation in the individual's taxation year 2009, not in the individual's taxation year 2010, if

(1) the donation of money has been made to a registered charity, within the meaning of section 1 of that Act, to enable the charity to assist the victims of the earthquake that struck Haiti on 12 January 2010; and

(2) the individual has claimed, under section 752.0.10.6 of that Act, a deduction in respect of the donation of money in computing tax payable under Part I of that Act for the individual's taxation year 2009.

For the purposes of the first paragraph, a donation of money is a donation made in cash, by cheque, credit card or money order, or by means of a text message (SMS), wire transfer or rewards program points.

257. Despite sections 1010 to 1011 of the Taxation Act, the Minister of Revenue shall make such assessments or reassessments of the tax, interest and penalties payable by a taxpayer under Part I of that Act as are necessary for any taxation year to take into account an election, a revocation or an amendment to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of which subsection 48 of section 26 of the Budget and Economic Statement Implementation Act, 2007 (Statutes of Canada, 2007, chapter 35) or subsection 9 of section 25 of the Budget Implementation Act, 2009 (Statutes of Canada, 2009, chapter 2) applies. 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.

258. This Act comes into force on 27 October 2010.

2010, chapter 26
**AN ACT TO SUSPEND THE ELECTORAL DIVISION
DELIMITATION PROCESS**

Bill 132

Introduced by Mr. Jean-Marc Fournier, Minister responsible for the Reform of Democratic Institutions and Access to Information

Introduced 3 November 2010

Passed in principle 11 November 2010

Passed 23 November 2010

Assented to 25 November 2010

Coming into force: 25 November 2010

Legislation amended: None

Explanatory notes

The purpose of this Act is to suspend the electoral division delimitation process begun under the Election Act by the Commission de la représentation électorale until 30 June 2011.



Chapter 26

AN ACT TO SUSPEND THE ELECTORAL DIVISION DELIMITATION PROCESS

[Assented to 25 November 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite any provision of the Election Act (R.S.Q., chapter E-3.3), the electoral division delimitation process begun under that Act by the Commission de la représentation électorale is suspended until 30 June 2011.
- 2.** This Act comes into force on 25 November 2010.

2010, chapter 27 MUNICIPAL ETHICS AND GOOD CONDUCT ACT

Bill 109

Introduced by Mr. Laurent Lessard, Minister of Municipal Affairs, Regions and Land

Occupancy

Introduced 10 June 2010

Passed in principle 23 September 2010

Passed 30 November 2010

Assented to 2 December 2010

**Coming into force: 2 December 2010, except section 35, which comes into force on
2 June 2011**

Legislation amended:

Act respecting the Commission municipale (R.S.Q., chapter C-35)

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1)

Explanatory notes

This Act places local municipalities and regional county municipalities whose warden is elected by universal suffrage under a new obligation to adopt a code of ethics and conduct applicable to their elected officers and to revise it after each general election. It imposes a further obligation to adopt a code of ethics and conduct applicable to municipal employees.

The codes are to set out the main ethical values of the municipality concerned and the rules of conduct that must be observed by elected municipal officers or municipal employees, as the case may be.

The rules framed in the code of ethics and conduct of elected municipal officers must address such issues as independence of judgment versus private interests, favouritism, embezzlement, breach of trust and other misconduct, gifts and other benefits and the use of municipal resources as well as post-term issues.

The Act prescribes the formalities to be observed in adopting a code of ethics and conduct of elected municipal officers. If a municipality fails to adopt such a code, the Minister of Municipal Affairs,

(Cont'd on next page)

Explanatory notes (Cont'd)

Regions and Land Occupancy may make any regulation that is required to remedy the failure. A regulation made to that end is deemed to be a by-law adopted by the council of the municipality.

Under the Act, every member of a council of a municipality who has not already participated in a professional development program on municipal ethics and good conduct is required to participate in such a program. Council members are also required to make an oath that they will fulfill the duties of their office in accordance with the code of ethics and conduct and that they undertake to observe post-term rules.

In addition, anyone may ask the Minister to examine the conduct of an elected officer if it is believed to be in violation of the code of ethics and conduct of the municipality concerned. The Act establishes rules for the examination of the conduct by the Minister and for the referral of the matter to the Commission municipale du Québec for an inquiry.

The Act further establishes certain rules that are to guide the Commission inquiries. If the Commission finds that the conduct of a member of the council of a municipality constitutes a violation of the applicable code, it will have the power to impose a sanction from among those provided for in the Act.

Lastly, various adjustments are made to the Act respecting the Commission municipale and the Act respecting elections and referendums in municipalities in light of the new obligations and requirements.



Chapter 27

MUNICIPAL ETHICS AND GOOD CONDUCT ACT

[Assented to 2 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE

1. The purpose of this Act is to ensure that the members of every council of a municipality explicitly adhere to the main ethical values of the municipality, and to provide for the adoption of rules of conduct and the application and enforcement of those rules.

CHAPTER II

CODES OF ETHICS AND CONDUCT

DIVISION I

MUNICIPALITIES CONCERNED

2. Every municipality must have the codes of ethics and conduct described in Divisions II and III.

The first paragraph does not apply

(1) to a northern, Cree or Naskapi village;

(2) to a municipality whose council, in accordance with the Act establishing or governing the municipality, is not composed of persons elected by its citizens; or

(3) with respect to the code described in Division II, to a regional county municipality whose warden is not elected in accordance with section 210.29.2 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9).

DIVISION II**CODE OF ETHICS AND CONDUCT OF ELECTED MUNICIPAL OFFICERS**§1. — *Scope*

3. A code of ethics and conduct adopted under this division applies to every member of any council of the municipality.

However,

(1) the code of ethics and conduct of a regional county municipality applies only to its warden elected in accordance with section 210.29.2 of the Act respecting municipal territorial organization; and

(2) the code of ethics and conduct of the central municipality of an urban agglomeration that is subject to the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) does not apply to the urban agglomeration council members who do not represent the central municipality.

§2. — *Content of code of ethics and conduct*

A. — Ethics

4. The code of ethics and conduct must set out the main ethical values of the municipality, including the following values:

- (1) the integrity of the members of every council of the municipality;
- (2) the honour attached to the office of council member;
- (3) prudence in the pursuit of the public interest;
- (4) the respect to be shown to the other council members, to the employees of the municipality and to the citizens of the municipality;
- (5) loyalty to the municipality; and
- (6) the quest for equity.

The values set out in the code must guide council members in their understanding of the rules of conduct that apply to them.

B. — Conduct

5. The code of ethics and conduct must also set out

(1) the rules that must guide the conduct of individuals as members of a council, committee or commission of the municipality or as members of another body in their capacity as council member;

(2) the rules that must guide the conduct of those individuals after the expiry of their term as council member.

The rules must, in particular, aim to prevent

(1) any situation where the private interest of a council member might impair his or her independence of judgment in carrying out the duties of office;

(2) any situation that would be contrary to sections 304 and 361 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2); and

(3) favouritism, embezzlement, breach of trust or other misconduct.

6. The code of ethics and conduct must include rules prohibiting a member of a council of the municipality from

(1) acting or attempting to act, or omitting to act, in any way, in carrying out the duties of office, so as to further his or her private interests or improperly further those of another person;

(2) using his or her position to influence or attempt to influence another person's decision so as to further his or her private interests or improperly further those of another person;

(3) soliciting, eliciting, accepting or receiving any benefit, whether for himself or herself or for another person, in exchange for taking a position on a matter that may be brought before a council, a committee or a commission on which the council member sits;

(4) accepting any gift, hospitality or other benefit, whatever its value, that may impair his or her independence of judgment in carrying out the duties of office, or that may compromise his or her integrity;

(5) using the resources of the municipality or of any other body referred to in subparagraph 1 of the first paragraph of section 5 for personal purposes or for purposes other than activities related to the duties of office;

(6) using or communicating, or attempting to use or communicate, whether during or after his or her term, information obtained in or in connection with the carrying out of the duties of office that is not generally available to the public so as to further his or her private interests or those of another person; and

(7) within 12 months after the expiry of his or her term, serve as a director or officer or senior executive of a legal person or hold employment or any other position so as to obtain for himself or herself or another person undue benefit from his or her prior office as council member.

The rules must also require a member of a council of the municipality to file a disclosure statement in writing with the clerk or the secretary-treasurer of the municipality within 30 days after receiving a gift, hospitality or other benefit not prohibited under subparagraph 4 of the first paragraph that is not of a purely private nature and whose value exceeds the value specified in the code, which may not be greater than \$200. The disclosure statement must contain an accurate description of the gift, hospitality or benefit received and specify the name of the donor and the date on which and the circumstances under which it was received.

The clerk or the secretary-treasurer keeps a public register in which such disclosure statements are recorded.

At the last regular council sitting in the month of December, the clerk or the secretary-treasurer tables an extract from the register containing the disclosure statements filed since the last sitting at which such an extract was tabled.

7. The code of ethics and conduct must reproduce section 31, with the necessary modifications.

§3. — *Formalities*

8. Any decision relating to the adoption of the code of ethics and conduct is made by a by-law adopted in accordance with this subdivision.

9. In the case of the central municipality of an urban agglomeration that is subject to the Act respecting the exercise of certain municipal powers in certain urban agglomerations, only its regular council may adopt a by-law under section 8.

10. The by-law must be adopted at a regular council sitting; its adoption must be preceded by the tabling of a draft by-law and the publication of a public notice as required by sections 11 and 12.

11. The draft by-law must be tabled at a sitting of the council by the council member giving the notice of motion; in the case of a regional county municipality, only the warden may give the notice of motion.

The notice of motion may not be replaced as provided for by the fourth paragraph of section 445 of the Municipal Code of Québec (R.S.Q., chapter C-27.1).

12. After the tabling of the draft by-law, the clerk or the secretary-treasurer must, in accordance with the Act governing the municipality, give a

public notice containing a summary of the draft by-law and setting forth the date, time and place of the sitting at which the by-law is to be adopted.

The notice must be published not later than seven days before the sitting.

In addition to being posted, the notice given by the secretary-treasurer of a regional county municipality must be published in a newspaper circulating in its territory, on or before the same deadline.

§4. — *Obligation to revise code of ethics and conduct*

13. Every municipality must, before 1 March following a general election, adopt a revised code of ethics and conduct to replace the one in force, with or without amendments.

§5. — *Miscellaneous provisions*

14. If a municipality has failed to fulfill its obligation to have a code of ethics and conduct or to adopt a revised code of ethics and conduct within the time specified in section 13, the clerk or the secretary-treasurer informs the Minister of Municipal Affairs, Regions and Land Occupancy in writing as soon as possible.

The Minister may, without further formality, make any regulation that is required to remedy the failure; the regulation is deemed to be a by-law adopted by the council of the municipality.

Despite any provision to the contrary, a 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*.

15. Any member of a council of a municipality who has not already participated in a professional development program on municipal ethics and good conduct must participate in such a professional development program within six months after the beginning of his or her term.

The professional development program must, among other aims, encourage participants to reflect on municipal ethics and adhere to the values set out in the code of ethics and conduct, and help them acquire the competencies they need to understand and observe the rules set out in the code.

Failure to participate in such a professional development program is an aggravating factor for the purposes of section 26.

Within 30 days after participating in such a professional development program, a council member must report his or her participation to the clerk or the secretary-treasurer of the municipality, who in turn reports it to the council.

DIVISION III**CODE OF ETHICS AND CONDUCT OF MUNICIPAL EMPLOYEES**

16. Every municipality must have a code of ethics and conduct setting out the main ethical values of the municipality and the rules that must guide the conduct of its employees.

17. The code of ethics and conduct must reproduce section 19, with the necessary modifications.

18. Any decision relating to the adoption of the code of ethics and conduct is made by by-law. The adoption of the by-law must be preceded by the tabling of a draft by-law, an employee consultation on the draft by-law and the publication of a public notice as required by section 12.

19. A violation by an employee of a rule of the code of ethics and conduct referred to in section 16 may, on a decision of the municipality and subject to any contract of employment, entail any sanction warranted by the nature and seriousness of the violation.

CHAPTER III**MECHANICS AND ENFORCEMENT****DIVISION I****PRELIMINARY EXAMINATION**

20. Any person who has reasonable grounds for believing that a member of a council of a municipality has violated a rule of the applicable code of ethics and conduct may raise the matter with the Minister not later than within three years after the end of the member's term.

The person must do so by means of a request which, to be complete, must be made in writing and under oath, contain reasons and include any supporting documents.

The Minister has 15 working days to carry out a preliminary examination of the request, once it is complete. If the preliminary examination is still underway after that time has expired, the Minister so informs the person who made the request.

21. The Minister may dismiss a request if the Minister is of the opinion that it is frivolous, vexatious or clearly unfounded or if the person who made it refuses or fails to provide the Minister with information or documents the Minister requires.

If the Minister dismisses the request, the Minister so informs the person who made it and the council member concerned in writing.

22. If the Minister does not dismiss the request, the Minister refers it to the Commission municipale du Québec for an inquiry.

The Minister so informs the person who made the request and the council member concerned in writing.

DIVISION II

INQUIRIES

23. The vice-president of the Commission municipale du Québec assigned to matters relating to municipal ethics and conduct and another member designated by the president of the Commission hold an inquiry into the request.

If the vice-president is unable to act, the president designates another member of the Commission to replace the vice-president.

At least one of the two members holding the inquiry must be an advocate or a notary.

24. The inquiry is held *in camera* and the council member whose conduct is under examination is given the opportunity to make representations and produce documents.

25. The values set out in the code of ethics and conduct and the aims stated in the second paragraph of section 5 must guide the Commission in its understanding of the applicable rules of conduct.

26. If the Commission concludes that the council member's conduct constitutes a violation of a rule of the code of ethics and conduct, the Commission imposes one or more of the sanctions set out in section 31 or decides not to impose a sanction. In making its decision, the Commission takes into consideration the seriousness of the violation and the circumstances in which it occurred, including whether or not the council member obtained a written advisory opinion, containing reasons, from an ethics and conduct adviser or took any other reasonable measure to comply with the code.

27. The Commission must, within 90 days after the day on which the request was referred to it under section 22, send its decision to the council member concerned, the person who made the request, the municipality and the Minister or, if the inquiry is still underway, inform the council member, the person who made the request and the Minister of the progress of the inquiry and the date on which it will send its decision.

28. The clerk or the secretary-treasurer of the municipality must submit the decision to the council at the first regular sitting held after its receipt.

29. The members of the Commission may not be compelled to give testimony relating to information obtained in the exercise of their functions or to produce a document containing such information.

30. Except on a question of jurisdiction, no remedy under article 33 of the Code of Civil Procedure (R.S.Q., chapter C-25) or extraordinary recourse within the meaning of the Code may be exercised nor any injunction granted against the Commission or its members acting in their official capacity under this Act.

A judge of the Court of Appeal may, on a motion, annul by a summary proceeding any decision made or order or injunction issued contrary to the first paragraph.

DIVISION III

SANCTIONS

31. A violation by a member of a council of a municipality of a rule of a code of ethics and conduct adopted under section 3 may entail the imposition of the following sanctions:

- (1) a reprimand;
- (2) the delivery to the municipality, within 30 days after the decision of the Commission municipale du Québec,
 - (a) of any, or of the value of any, gift or hospitality or benefit received; or
 - (b) of any profit made in violation of a rule set out in the code;
- (3) the reimbursement of the remuneration, allowances or other sums received as member of a council, committee or commission of the municipality or member of a body while the violation of a rule of the code continued; or
- (4) the suspension of the council member for a period of up to 90 days and not exceeding the expiry of his or her term.

When suspended, a council member may not sit on any council, committee or commission of the municipality or on any other body in his or her capacity as council member, nor may the council member receive any remuneration, allowance or other sum from the municipality or such a body.

32. If the Commission's decision imposes the delivery of a thing or the reimbursement of an amount of money, the municipality may have it homologated by the Superior Court or the Court of Québec, according to the amount involved or the value of the thing concerned.

Once homologated, the decision is enforceable as a judgment of that Court in civil proceedings.

DIVISION IV

MISCELLANEOUS PROVISIONS

33. The Commission may promote municipal ethics and good conduct practices, for instance by publishing documents intended for the municipalities. Such documents are drafted under the supervision of the vice-president assigned to matters relating to municipal ethics and conduct.

34. A former council member is deemed to be a council member for the purposes of this chapter.

35. The Minister draws up a list of ethics and conduct advisers whose services may be retained by a municipality or a council member to provide an advisory opinion on any matter relating to the code of ethics and conduct.

Any advocate or notary who practises municipal law and requests to be on the list is entered on the list.

The list is posted on the website of the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire.

36. An inquiry by the Commission on a request referred to it under section 22 and, if applicable, the imposition of a sanction under section 31 do not prevent the bringing of an action against the council member concerned for a declaration of disqualification on the basis of the same facts.

CHAPTER IV

AMENDING PROVISIONS

37. Section 3 of the Act respecting the Commission municipale (R.S.Q., chapter C-35) is amended by adding the following paragraph at the end:

“One of the vice-presidents designated by the Government shall be assigned to matters relating to municipal ethics and good conduct.”

38. Section 100.1 of the Act is amended by adding the following sentence at the end of the first paragraph: “The report shall give an account of the Commission’s activities under the Municipal Ethics and Good Conduct Act (2010, chapter 27) and of the nature and conclusions of any inquiries held under that Act.”

39. Section 313 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended by replacing “to perform

his duties of office according to law” in the first paragraph by “provided in Schedule II”.

40. Section 317 of the Act is amended by inserting the following paragraph after the fourth paragraph:

“Where the member fails to attend the first sitting after the expiry of the period specified in the first paragraph by reason of a suspension imposed by the Commission municipale du Québec for a violation of a rule of the code of ethics and conduct of the municipality, that period is deemed not to have expired and is extended until the last day of the suspension.”

41. Section 860 of the Act is amended by replacing “the Schedule” by “Schedule I”.

42. The schedule to the Act is amended by adding “I” after “SCHEDULE”.

43. The Act is amended by adding the following schedule at the end:

“SCHEDULE II

“(Section 313)

“OATH OF ELECTED PERSON

“I, (*name of elected person*), declare under oath that I will fulfill the duties of the office of (*mayor or councillor*) with honesty and justice, in accordance with the law and with the Code of Ethics and Conduct of the Elected Municipal Officers of (*name of municipality*), and undertake to observe the rules of that Code applicable to me after my term has ended.”

44. Section 17.8 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (R.S.Q., chapter M-22.1) is amended by adding the following paragraph at the end:

“The report must also include the number of requests made to the Minister under section 20 of the Municipal Ethics and Good Conduct Act (2010, chapter 27), the number for which the preliminary examination was not completed by the Minister within the time specified in the third paragraph of that section and the number that were dismissed by the Minister under section 21 of that Act.”

CHAPTER V

TRANSITIONAL AND FINAL PROVISIONS

45. The council of a municipality that does not have

(1) a code of ethics and conduct of elected municipal officers that meets the requirements of this Act must adopt one not later than 2 December 2011;

(2) a code of ethics and conduct of municipal employees that meets the requirements of this Act must adopt one not later than 2 December 2012.

46. The first extract from the disclosure statements register referred to in the fourth paragraph of section 6 must be tabled before the council of the municipality at the last regular sitting of the year following the year of coming into force of the code of ethics and conduct of elected municipal officers.

47. Despite section 15, any member of a council of a municipality whose term is underway on 2 December 2010 or starts before 2 December 2011 must participate in a professional development program referred to in that section before 2 June 2012.

48. For the purposes of section 313 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), as amended by section 39, if a code of ethics and conduct of elected municipal officers is not in force at the time an elected person is to be sworn in, the oath provided in Schedule II to that Act, enacted by section 43, is replaced by the following oath:

“I, (*name of council member*), declare under oath that I will fulfill the duties of the office of (*mayor or councillor*) with honesty and justice, in accordance with the law.”

49. Any member of a council of a municipality whose term is underway on the date the code of ethics and conduct of elected municipal officers comes into force must, within 30 days after that date, take the following oath:

“I, (*name of council member*), declare under oath that I will fulfill the duties of the office of (*warden, mayor or councillor*) in accordance with the Code of Ethics and Conduct of the Elected Municipal Officers of (*name of municipality*), and undertake to observe the rules of that code applicable to me after my term has ended.”

50. The Minister of Municipal Affairs, Regions and Land Occupancy must, not later than 2 December 2011, 2 December 2012 and 2 December 2013, report to the Government on the carrying out of this Act.

As well, the Minister must, not later than 2 December 2014 and subsequently every four years, report to the Government on the carrying out of this Act and the advisability of amending it.

A report under the first or second paragraph 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.

51. The Minister of Municipal Affairs, Regions and Land Occupancy is responsible for the administration of this Act.

52. This Act comes into force on 2 December 2010, except section 35, which comes into force on 2 June 2011.

2010, chapter 28

AN ACT TO AMEND THE BUILDING ACT MAINLY TO MODERNIZE SAFETY STANDARDS

Bill 122

Introduced by Madam Lise Thériault, Minister of Labour

Introduced 10 November 2010

Passed in principle 23 November 2010

Passed 2 December 2010

Assented to 2 December 2010

Coming into force: 2 December 2010

Legislation amended:

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

Explanatory notes

This Act makes various amendments to the Building Act to allow the Régie du bâtiment du Québec (the Board) to modernize the rules adopted under the Act, especially those relating to the safety of buildings and pressure installations.

Under this Act, municipalities are empowered to adopt by-laws that include standards identical to or more stringent than Safety Code standards. Municipalities, intermunicipal boards and their employees are given immunity from prosecution for an official act done in good faith in the performance of duties in connection with the enforcement, in respect of buildings, installations or facilities referred to in section 2 of the Act and to which the municipal by-laws apply, of a standard identical to a standard contained in the Safety Code.

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Explanatory notes (Cont'd)

The Board is granted several new powers, among them the power to extend the meaning of “gas” in the Act to any other gas it designates by regulation and the power to exempt the owner of a building, installation or facility referred to in section 2 of the Act from furnishing a certificate of conformity if the owner has implemented a quality control program that the Board or a person or body recognized by the Board has approved. The Board is also empowered to prohibit the sale, lease or exhibition of apparatus intended to supply an electrical installation if the apparatus is not certified or approved by a person the Board designates. Lastly, certain regulatory powers currently held by the Government are transferred to the Board and it is authorized to delegate the power to issue certain orders to a member of its personnel.

Amendments are introduced to allow the standards of the Building Code to incorporate measures advocated by the Government to promote ecoefficiency in buildings, facilities and installations.

The Board is to be authorized to make public certain data received from the managers of guaranty plans for new residential buildings.

Consequential and transitional provisions round off the Act.



Chapter 28

AN ACT TO AMEND THE BUILDING ACT MAINLY TO MODERNIZE SAFETY STANDARDS

[Assented to 2 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

BUILDING ACT

1. Section 4.1 of the Building Act (R.S.Q., chapter B-1.1) is amended by replacing “Government” by “Régie du bâtiment du Québec (the Board)”.

2. Section 7 of the Act is amended

(1) by striking out the definition of “pressure vessel”;

(2) by replacing the definition of “gas” by the following definition:

“**gas**” means natural gas, manufactured combustible gas, any type or blend of such gases, liquid petroleum gas or any blend of such gas and air, or any other gas designated by regulation of the Board and, in the case of a pressure installation, combustible or non-combustible gas;”;

(3) by replacing the definition of “pressure installation” by the following definition:

“**pressure installation**”, depending on the context, means one or more of the following pieces of pressure equipment assembled to form an integrated, functional whole: a vessel or boiler intended to contain combustible or non-combustible gas or a liquid under pressure, and any pipes and accessories connected to it;”;

(4) by replacing “Government” at the end of the definition of “petroleum product” by “Board”.

3. Section 10 of the Act is amended

(1) by replacing both occurrences of “government regulation” in the first paragraph by “regulation of the Board”;

(2) by replacing “Government” in the second paragraph by “Board”.

4. Section 16 of the Act is amended by replacing “person recognized” by “person or body recognized”.

5. Section 19 of the Act is amended by replacing “by a body determined” by “by a person or body recognized”.

6. Section 29 of the Act is amended by replacing “government regulation” in subparagraph 3 of the first paragraph by “regulation of the Board”.

7. Section 33 of the Act is amended by replacing “person recognized” by “person or body recognized”.

8. Section 34 of the Act is amended by replacing “person recognized” by “person or body recognized”.

9. Section 35 of the Act is amended

(1) by replacing “person recognized” by “person or body recognized”;

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

“The regulations may exempt the owner from furnishing such a certificate if the owner has implemented a quality control program approved by the Board or a person or body recognized by the Board.”

10. Sections 37 to 37.2 of the Act are replaced by the following sections:

“37. Every person who manufactures, installs, repairs, modifies, operates or uses a pressure installation must comply with the standards and requirements prescribed for that purpose by regulation of the Board.

“37.1. Every person who manufactures, installs, repairs, modifies, operates or uses a pressure installation must, in the cases, subject to the conditions and in accordance with the procedure determined by regulation of the Board, obtain a permit from the Board authorizing the person to carry on that activity.

The Board shall determine by regulation the cases in which obtaining such a permit is tied to the implementation of a quality control program, and the conditions and procedure for approval of the program by the Board or a person or body recognized by the Board.

Chapter IV does not apply to a manufacturer or, in the cases and subject to the conditions prescribed by regulation of the board, to a permit holder for the activities authorized by the permit.

“37.2. Every person who manufactures, installs, repairs or modifies a pressure installation must, in the cases and subject to the conditions determined by regulation of the Board, report to the Board all work that the person has carried out or intends to carry out, and furnish all required information and documents.”

11. Section 37.4 of the Act is replaced by the following section:

“37.4. The Board may determine, by regulation, how the conformity of a pressure installation is to be evaluated at the different stages of its design, manufacture, installation, repair, modification, operation and use and at the time of its marketing and commissioning.

The Board may determine, among other things, the notices, information or documents to be sent or recorded in a register, the inspections or verifications to be carried out, the authorizations to be obtained and the statements, declarations, approvals or certificates of conformity required.

The Board may recognize persons or bodies to carry out such an evaluation of conformity or to issue any approval or certificate required under this division.”

12. The Act is amended by inserting the following section after section 81.1:

“81.2. The following information obtained from the manager of a guaranty plan may be made public by the Board:

(1) the following balance sheet elements contained in the audited financial statements:

- (a) the amount of the reserves and the total assets;
- (b) the actuarial reserve and the total liabilities; and
- (c) the required surplus and the total net assets;

(2) the following income statement elements contained in the audited financial statements:

- (a) the premiums paid, premium adjustments, membership fees, investment income and total income;
- (b) the total claims and claims expenses, the variation in the actuarial reserve and total expenses; and
- (c) the pre-tax surplus; and

(3) the data required by the Board regarding the manager’s activities.

The data referred to in subparagraph 3 of the first paragraph include a breakdown of the certificates issued and the number of contractors accredited, of complaints processed, of files submitted to arbitration and of inspections carried out.”

13. Section 111 of the Act is amended by inserting the following paragraph after paragraph 4:

“(4.1) to support local municipalities, regional county municipalities and intermunicipal boards in their enforcement of any standard identical to a Safety Code standard;”.

14. Sections 128.3 to 128.5 of the Act are replaced by the following sections:

“**128.3.** The Board may revoke, limit, suspend, amend or refuse to renew a permit granted under section 35.2 or 37.1 if the holder no longer meets one of the conditions required by regulation of the Board for obtaining a permit.

“**128.4.** The Board may revoke the recognition of a person or body referred to in section 16, 35 or 37.4 on the grounds prescribed by regulation of the Board.

“**128.5.** Before ordering the revocation, limitation, suspension or amendment of or refusal to renew a permit or the revocation of the recognition of a person or body, the Board shall notify the permit holder, person or body in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the permit holder, person or body at least 10 days to submit observations.

Every decision of the Board must be rendered in writing and give reasons.”

15. Section 130 of the Act is amended by striking out “123,” in subparagraph 1 of the third paragraph.

16. Section 145 of the Act is amended by adding the following paragraph after the first paragraph:

“The same applies for a local municipality, a regional county municipality, an intermunicipal board and their employees as regards the enforcement, in respect of buildings, installations or facilities referred to in section 2 that are subject to the municipal by-laws, of a standard identical to a Safety Code standard.”

17. Section 173 of the Act is amended by adding the following paragraph at the end:

“The standards may include measures advocated by the Government to promote ecoefficiency in buildings, facilities intended for use by the public, installations independent of a building and petroleum equipment installations.”

18. Section 182 of the Act is amended

(1) by striking out subparagraphs 1, 4 and 5 of the first paragraph;

(2) by adding the following subparagraph after subparagraph 7 of the first paragraph:

“(8) prescribe, with regard to certain categories of persons and contractors, adjustments to the provisions of this Act and the regulations, including regulations adopted by the Board, to give effect to an intergovernmental agreement in respect of the mobility of building contractors or the recognition of their qualifications, skills or work experience, as well as special management rules.”;

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

“A regulation under subparagraph 8 of the first paragraph is not subject to the requirements as to publication and the date of coming into force set out in sections 8 and 17 of the Regulations Act (chapter R-18.1).”

19. Section 185 of the Act is amended

(1) by inserting the following paragraphs before paragraph 1:

“(0.1) exempt from the application of this Act or certain of its provisions categories of persons, contractors, owner-builders, manufacturers of pressure installations, or owners of buildings, facilities intended for use by the public, installations independent of a building or petroleum equipment installations, and categories of buildings, pressure installations, facilities, installations or construction work;

“(0.2) for the purposes of section 10, designate any facility as a facility intended for use by the public and establish criteria for determining whether or not a facility is intended for use by the public;

“(0.3) exclude a category of buildings from the application of Chapter III;”;

(2) by replacing “16 and 35” in paragraph 2.1 by “16, 35 and 37.4”;

(3) by replacing “building and the” in paragraph 2.2 by “building, and the persons;”;

(4) by inserting the following paragraph after paragraph 5:

“(5.0.1) determine the cases in which the owner of a building, facility intended for use by the public, installation independent of a building or petroleum equipment installation who has implemented a quality control program may be exempted from furnishing a certificate of conformity, and, if warranted, determine conditions for the approval of such a program by the Board or a person or body recognized by the Board;”;

(5) by replacing “and its period of validity” in paragraph 5.1 by “, its period of validity and, if warranted, the cases in which obtaining such a permit is tied to the implementation of a quality control program, and the conditions and procedure for the approval of such a program by the Board or a person or body recognized by the Board”;

(6) by replacing paragraph 5.3 by the following paragraph:

“(5.3) adopt standards of design, manufacture, installation, repair, modification and use of a pressure installation;”;

(7) by replacing “and registration” in paragraph 5.4 by “, registration and suitability”;

(8) by replacing paragraph 5.5 by the following paragraph:

“(5.5) determine the cases and the manner in which the conformity of a pressure installation is to be evaluated at the different stages of its design, manufacture, installation, repair, modification, operation or use and at the time of its marketing and commissioning, as well as the notices, information or documents to be sent or recorded in a register, the inspections or verifications to be carried out, the authorizations to be obtained and the statements, declarations, approvals or certificates of conformity required, and designate persons or bodies to carry out such an evaluation of conformity or to issue any approval or certificate required under sections 37 to 37.4;”;

(9) by replacing “person” in paragraph 6.2 by “recognized person or body”;

(10) by inserting “or to supply” after “supplied from” in paragraph 6.3 and by replacing “person” in that paragraph by “recognized person or body”;

(11) by replacing “authorized persons” in paragraph 20 by “recognized persons or bodies”.

20. Section 193 of the Act is replaced by the following section:

“193. No by-law of a local municipality or regional county municipality dealing with any matter already covered by the Building Code or a regulation under section 182 or 185 may set standards that are identical or equivalent to those of that Code or regulation or that restrict their scope or application.

A local municipality or a regional county municipality may, however, set standards that are identical to or more stringent than those of the Safety Code.”

21. Section 194 of the Act is amended by replacing “second paragraph of section 37.1, sections 37.2, 37.4” in paragraph 7 by “first paragraph of section 37.1, section 37.2”.

TRANSITIONAL AND FINAL PROVISIONS

22. Any provision of the Regulation respecting the application of the Building Act, enacted by Order in Council 375-95 (1995, G.O. 2, 1100), that was adopted by the Government under paragraph 1, 4 or 5 of section 182 of the Building Act (R.S.Q., chapter B-1.1), struck out by section 18, continues to apply until it is replaced by a provision of a regulation adopted under paragraph 0.1, 0.2 or 0.3 of section 185 of the Building Act, enacted by section 19.

23. A local municipality or regional county municipality must, not later than the date set by the Government, amend its by-laws to replace any standard that is equivalent to or restricts the scope or application of a Safety Code standard by that standard.

Despite the second paragraph of section 193 of the Building Act, replaced by section 20, a local municipality or regional county municipality may, before that date, continue to enforce a standard that is not inconsistent with the Safety Code standards.

After that date, any municipal by-law that is not in conformity with the second paragraph of section 193 of the Building Act, replaced by section 20, is deemed to be amended, and any standard of such a by-law that is equivalent to or that restricts the scope or application of a Safety Code standard is deemed to be replaced by that Safety Code standard.

24. This Act comes into force on 2 December 2010.

2010, chapter 29

AN ACT TO AMEND VARIOUS PENSION PLANS IN THE PUBLIC SECTOR

Bill 124

Introduced by Madam Michelle Courchesne, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 10 November 2010

Passed in principle 16 November 2010

Passed 2 December 2010

Assented to 2 December 2010

Coming into force: 1 January 2011, except section 14, paragraph 1 of section 15, section 25 and paragraph 1 of section 26, which come into force on 1 July 2011

Legislation amended:

Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1)

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 the Acts establishing certain pension plans in the public sector so that plan members may accumulate, for each year of service from the year 2011, one year of service in addition to the 35 years used to compute the pension, up to a maximum of 38.

The rules concerning the 90-day reserve that serves to cover an employee's periods of absence without pay, as well as certain rules for redeeming years of prior service, are amended in a number of those Acts.

A number of those Acts are also amended so that the rules that apply to employees on adoption leave will apply as well to employees on paternity leave.

Lastly, various technical, consequential and transitional amendments are introduced to simplify the administration of the public sector pension plans.



Chapter 29

AN ACT TO AMEND VARIOUS PENSION PLANS IN THE PUBLIC SECTOR

[Assented to 2 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

- 1.** Section 14 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by replacing “on adoption” wherever it occurs in the third paragraph by “on paternity or adoption”.
- 2.** Section 18.1 of the Act is amended by adding the following sentence at the end of the first paragraph: “In the case of a year of service over and above 35 years of service that is used in computing the pension, the salary required to arrive at the defined benefit limit is established as if that year were counted for the purposes of section 39.”
- 3.** Section 19 of the Act is amended by replacing “35” in the last sentence of the first paragraph by “38”.
- 4.** Section 23 of the Act is amended by replacing “35” in the last sentence by “38”.
- 5.** Section 25 of the Act is amended by inserting “, in addition to a minimum cost,” after “may prescribe” in the last sentence of the second paragraph.
- 6.** Section 29 of the Act is amended by replacing “35” in the third paragraph by “38”.
- 7.** Section 29.2 of the Act is amended by replacing “an adoption” by “a paternity or adoption”.
- 8.** Section 34.2 of the Act is amended by replacing “35” at the end of the last paragraph by “38”.
- 9.** Section 74 of the Act is amended by replacing the first paragraph by the following paragraph:

“**74.** For the purposes of eligibility for and computation of an employee’s pension, except on contrary notice from the employee, a maximum of

90 contributory days may be added to the service credited to the employee to enable the employee to make up any period of leave without pay taken previous to 1 January 2011 or any period of absence without pay taken under the employee's conditions of employment and related to a maternity, paternity or adoption leave, while holding pensionable employment."

10. Section 77 of the Act is amended by replacing "35 years" in the second paragraph by "the number of years of service used in computing the pension".

11. The Act is amended by inserting the following section after the heading of Division I of Chapter VI of Title I:

"85.35. This division applies only in respect of an employee whose application for the redemption of prior service is received by the Commission before 1 July 2011 and who obtains a pension credit under this division following the application."

12. Section 100 of the Act is amended by adding the following sentence at the end of the first paragraph: "For the employee to obtain the pension credit, the application must be received by the Commission before 1 July 2011."

13. The Act is amended by inserting the following section after the heading of Division III of Chapter VI of Title I:

"100.1. This division applies only in respect of an employee whose application for the redemption of prior service is received by the Commission before 1 July 2011 and who obtains a pension credit under this division following the application."

14. The Act is amended by inserting the following sections after section 115.10.3:

"115.10.4. An employee who held employment in a body designated in Schedule I after 30 June 2011 under section 220 is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated with that body before the date on which the body was designated in Schedule I, up to a maximum of 15 years, except the years and parts of a year during which the employee participated in a pension plan.

To be credited with all or part of that service, the employee is required to pay to the Commission the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee's application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee's age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions

governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the second paragraph, the pensionable salary of an employee who, at the time of the receipt of his or her application for redemption, participates in the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to participate in the plan and applies simultaneously for a pension and for credit for a period between the dates specified in this section.

“115.10.5. The amount established under section 115.10.4 is payable in cash or by instalments spread over the period and payable at the intervals determined by the Commission. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by the Commission expires.”

15. Section 134 of the Act is amended in subparagraph 4.2 of the first paragraph

(1) by replacing “and 115.10.1, the tariff applicable to the payment of redemption cost which may vary” by “, 115.10.1 and 115.10.4, the tariff applicable to the payment of the redemption cost, which may vary”;

(2) by replacing “and prescribe the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary for the purposes provided for in those sections” by “and prescribe, in addition to a minimum cost for the purposes of section 25, the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary for the purposes provided for in sections 25, 115.1, 115.10.1 and 115.10.4”.

16. Section 187 of the Act is amended by replacing “an adoption” in the first paragraph by “a paternity or adoption”.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

17. Section 30 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by adding the following sentence at the end of the first paragraph: “In the case of a year of service over and above 35 years of service that is used in computing the pension, the salary necessary to reach the defined benefit limit is established as if that year were counted for the purposes of section 57.”

18. Section 31 of the Act is amended by replacing “35” in the last sentence of the first paragraph by “38”.

19. Section 37 of the Act is amended by replacing “35” in the last sentence by “38”.

20. Section 39 of the Act is amended by inserting “, in addition to a minimum cost,” after “may prescribe” in the last sentence of the second paragraph.

21. Section 41 of the Act is amended by replacing “35” in the third paragraph by “38”.

22. Section 50.2 of the Act is amended by replacing “35” at the end of the last paragraph by “38”.

23. Section 111 of the Act is amended by replacing the first paragraph by the following paragraph:

“**111.** For the purposes of eligibility for and computation of an employee’s pension, except on contrary notice from the employee, a maximum of 90 contributory days may be added to the service credited to the employee to enable the employee to make up any period of leave without pay taken previous to 1 January 2011 or any period of absence without pay taken under the employee’s conditions of employment and related to a maternity, paternity or adoption leave, while holding pensionable employment.”

24. Section 115 of the Act is amended by replacing “35 years” in the second paragraph by “the number of years of service used in computing the pension”.

25. The Act is amended by inserting the following sections after section 152.3:

“**152.4.** An employee who held employment in a body designated in Schedule II after 30 June 2011 under section 207 is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated with that body before the date on which the body was designated in Schedule II, up to a maximum of 15 years, except the years and parts of a year during which the employee was a member of a pension plan.

To be credited with all or part of that service, the employee is required to pay to the Commission the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee’s application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee’s age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the second paragraph, the pensionable salary of an employee who, at the time of the receipt of his or her application for redemption, is a member of the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to be a member of the plan and applies simultaneously for a pension and for credit for a period between the dates specified in this section.

“152.5. The amount established under section 152.4 is payable in cash or by instalments spread over the period and payable at the intervals determined by the Commission. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VIII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by the Commission expires.”

26. Section 196 of the Act is amended in subparagraph 5.1 of the first paragraph

(1) by replacing “and 152.1, the tariff applicable to the payment of redemption costs which may vary” by “, 152.1 and 152.4, the tariff applicable to the payment of the redemption cost, which may vary”;

(2) by replacing “and prescribe the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary for the purposes provided for in those sections” by “and prescribe, in addition to a minimum cost for the purposes of section 39, the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary for the purposes provided for in sections 39, 146, 152.1 and 152.4”.

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

27. Section 22 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by replacing “70%” wherever it appears in the first paragraph by “76%”.

28. Section 24 of the Act is amended by replacing “referred to in section 22;” at the end of subparagraph 2 of the first paragraph by “, which is the total of the following amounts:

(a) 70% of the average pensionable salary used to compute the pension for the years and parts of a year of service credited before 1992 multiplied by the number of years and parts of a year of service credited before 1992 over the total number of years and parts of a year of service credited; and

(b) 70% of the average pensionable salary used to compute the pension for the years and parts of a year of service credited after 1991 multiplied by the

number of years and parts of a year of service credited after 1991 over the total number of years and parts of a year of service credited;”.

ACT RESPECTING THE TEACHERS PENSION PLAN

29. Section 11 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by replacing “an adoption” in the second paragraph by “a paternity or adoption”.

30. Section 28.5.6 of the Act is amended by inserting “Provided the teacher’s application is received by the Commission before 1 July 2011,” at the beginning of the first paragraph.

31. Section 29.1.0.1 of the Act is amended by replacing “an adoption” by “a paternity or adoption”.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

32. Section 51 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by replacing “an adoption” in the second paragraph by “a paternity or adoption”.

33. Section 69.0.0.1 of the Act is amended by replacing “less than 30 consecutive days” in the first paragraph by “30 consecutive days or less”.

34. Section 69.0.1.1 of the Act is amended by replacing “an adoption” by “a paternity or adoption”.

35. Section 99.17.1 of the Act is amended by adding “Provided the officer’s application is received by the Commission before 1 July 2011,” at the beginning of the first paragraph.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

36. The first regulation made after 2 December 2010 under the following provisions may have effect from any date not prior to 1 January 2011:

(1) paragraphs 3 to 5 of section 41.8 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1);

(2) paragraphs 8.3 to 8.5 of section 130 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2);

(3) section 10.2 and subparagraphs 9.1, 14.4 to 14.6 and 22.2 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);

(4) paragraphs 9.3 to 9.5 of section 73 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11);

(5) paragraphs 8.4 to 8.6 of section 109 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12);

(6) subparagraphs 8, 15 to 17 and 22 of the first paragraph of section 196 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1); and

(7) section 52 of the Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan (1990, chapter 5) as it applies to the Pension Plan of the employees of the Centre hospitalier Côte-des-Neiges.

37. For the purposes of the provisions amended by sections 2 to 4, 6, 8, 17 to 19, 21 and 22, the years of service credited over and above 35 years of service that are used to compute the pension must be subsequent to 2010.

For the purposes of the provision amended by section 27, the percentage that exceeds 70% must reflect the 2% per year of service credited over and above 35 years of service that is used to compute the pension and is subsequent to 2010.

38. Sections 1, 7, 16, 29, 31, 32 and 34 have effect from 10 June 2010.

39. This Act comes into force on 1 January 2011, except section 14, paragraph 1 of section 15, section 25 and paragraph 1 of section 26, which come into force on 1 July 2011.

2010, chapter 30
**CODE OF ETHICS AND CONDUCT OF THE MEMBERS
OF THE NATIONAL ASSEMBLY**

Bill 48

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

Introduced 14 May 2009

Passed in principle 25 November 2009

Passed 3 December 2010

Assented to 8 December 2010

Coming into force: 8 December 2010, except

(1) sections 42 and 51 to 55, the second paragraph of section 71, sections 87, 88 and 108 to 112, which come into force on 1 July 2011;

(2) sections 37 to 40, which come into force on 1 October 2011; and

(3) sections 10 to 36, 41, 43 to 50, 56 to 61, 79, 91 to 107 and 114 to 129, which come into force on the date to be set by the Government, which may not be later than 1 January 2012

Legislation amended:

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

Executive Power Act (R.S.Q., chapter E-18)

Act respecting administrative justice (R.S.Q., chapter J-3)

Public Protector Act (R.S.Q., chapter P-32)

Explanatory notes

This Act enacts the Code of ethics and conduct of the Members of the National Assembly, which contains measures applicable to all MNAs in the exercise of their functions as well as rules applicable to those who are also Cabinet Ministers in the exercise of their ministerial functions.

It first affirms the principal values embraced by the Members and establishes ethical principles that delimit the scope of those values.

It then establishes the rules of conduct to be observed by Members on such matters as incompatible offices or posts, conflicts of interest, remuneration, gifts and benefits, attendance at Parliament, and the use of State property and services. It also sets out special rules of conduct for Cabinet Ministers with respect to exclusivity of duties, remuneration, conflicts of interest and post-term issues.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Code also requires Members to file a statement disclosing their private interests and those of their family members, and provides for the publication of a summary of such interests.

In addition, the Code provides for the appointment by the National Assembly of an Ethics Commissioner, who is to be responsible for the administration of the Code. The Ethics Commissioner's functions include providing advisory opinions to Members, on their request, concerning their obligations under the Code and conducting inquiries into any violation of the rules of conduct established by the Code according to the procedure set by the Code.

The Code also provides for the appointment of a jurisconsult responsible for providing advisory opinions on ethics and professional conduct to any Member who requests it. The advisory opinions will not be binding on the Ethics Commissioner.

Lastly, certain Acts are amended as regards the ethical obligations of ministerial staff members, House officer staff members and the personnel working for MNAs. This Act also includes a number of technical and consequential amendments.



Chapter 30

CODE OF ETHICS AND CONDUCT OF THE MEMBERS OF THE NATIONAL ASSEMBLY

[Assented to 8 December 2010]

AS, in their capacity as representatives of the people of Québec, Members of the National Assembly take part in the passage of legislation and the making of regulations, exercise the National Assembly's power of supervision over the actions of the Government and its departments, bodies and agencies, assist individuals and groups who request help in their relations with the State, and participate in public debate;

AS, because of those functions, the people of Québec expect Members to embrace the values of the National Assembly and to observe certain rules of conduct, including, if they are members of the Conseil exécutif, when carrying out their duties as Ministers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PRELIMINARY TITLE

PURPOSE, APPLICATION AND INTERPRETATION

1. The purpose of this Code is to affirm the principal values of the National Assembly embraced by its Members, to set out the rules of conduct which they must observe, and to provide for the application and enforcement of those rules.

2. This Code applies to all Members of the National Assembly ("Members"). It also applies to the members of the Conseil exécutif ("Cabinet Ministers") when carrying out their duties as Ministers.

For the purposes of this Code,

(1) a Cabinet Minister who has not been elected to the National Assembly,
or

(2) as far as the imposition of a sanction for a violation of this Code is concerned, a person who has ceased to be a Member

is deemed to be a Member.

3. The Ethics Commissioner is responsible for the administration of this Code and comes under the National Assembly.

The Ethics Commissioner exercises the duties of office within the framework of the rights, privileges and immunities of the National Assembly.

This Code does not operate to limit the rights, privileges or immunities of the National Assembly.

4. This Code in no way affects the authority conferred by law on the Office of the National Assembly.

5. For the purposes of this Code,

(1) “public body” means

(a) a government agency or a government enterprise governed by the Auditor General Act (R.S.Q., chapter V-5.01);

(b) a body referred to in section 6 of that Act, a public or private institution under agreement governed by the Act respecting health services and social services (R.S.Q., chapter S-4.2) or the regional council established by the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5); or

(c) any person designated by the National Assembly to carry out duties that come under the National Assembly and any body to which the National Assembly or a committee of the National Assembly appoints the majority of members;

(2) “family member” means the Member’s spouse within the meaning of the Interpretation Act (R.S.Q., chapter I-16), or a dependent child of the Member or the Member’s spouse.

TITLE I

VALUES AND ETHICAL PRINCIPLES

6. The following are the values of the National Assembly:

(1) commitment to improving the social and economic situation of Quebecers;

(2) high regard for and the protection of the National Assembly and its democratic institutions; and

(3) respect for other Members, public servants and citizens.

The conduct of Members must be characterized by benevolence, integrity, adaptability, wisdom, honesty, sincerity and justice. Consequently, Members

(1) show loyalty towards the people of Québec;

- (2) recognize that it is their duty to serve the citizens;
- (3) show rigour and diligence;
- (4) seek the truth and keep their word; and
- (5) preserve the memory of how the National Assembly and its democratic institutions function.

7. Members embrace the values set out in this Title.

8. Members recognize that these values must guide them in carrying out their duties of office and determining the rules of conduct applicable to them, and be taken into account in interpreting those rules. They strive for consistency between their actions and the values set out in this Title, even when their actions do not in themselves contravene the applicable rules of conduct.

9. Members recognize that their adherence to these values is essential to maintain the confidence of the people in them and the National Assembly and enable them to fully achieve their mission of serving the public interest.

TITLE II

RULES OF CONDUCT APPLICABLE TO ALL MEMBERS

CHAPTER I

INCOMPATIBLE OFFICES OR POSTS

10. The office of member of a municipal council or a school board is incompatible with the office of Member.

11. Employment, a position or any other post to which remuneration or a benefit in lieu of remuneration is attached is incompatible with the office of Member if it is held with

- (1) the Government or one of its departments or a public body;
- (2) the Government of Canada, the government of another province or of a territory, or a department or agency of such a government, except the regular Armed Forces or the Reserve;
- (3) a foreign country; or
- (4) an international non-profit organization.

However, being a Cabinet Member is not incompatible with the office of Member.

This section does not prohibit engaging in remunerated teaching activities or practising a profession within a body referred to in subparagraph *b* of paragraph 1 of section 5, subject to the Member having informed, and obtained permission from, the Ethics Commissioner.

12. The post of director or officer of a legal person, partnership or association engaged in professional, commercial, industrial or financial activities is incompatible with the office of President of the National Assembly.

13. A Member who, when elected, holds an incompatible office or post within the meaning of section 10 or 11 must resign from that office or post before taking the oath of office.

If a post incompatible with the office of Member devolves on a Member during his or her term, the Member must resign from one or the other within 30 days. Meanwhile, the Member is barred from sitting in the National Assembly.

14. A Member must not engage in lobbying within the meaning of the Lobbying Transparency and Ethics Act (R.S.Q., chapter T-11.011).

However, this section does not prohibit any activities normally engaged in by Members acting in their official capacity.

In determining whether a Member has engaged in lobbying, the Ethics Commissioner must consult the Lobbyists Commissioner.

CHAPTER II

CONFLICTS OF INTEREST

15. A Member must not place himself or herself in a situation where his or her private interests may impair independence of judgment in carrying out the duties of office.

16. When carrying out the duties of office, a Member must not

(1) act, attempt to act or refrain from acting, so as to further his or her private interests or those of a family member or non-dependent child, or to improperly further another person's private interests; or

(2) use the position of Member to influence or attempt to influence another person's decision so as to further the Member's private interests or those of a family member or non-dependent child, or to improperly further another person's private interests.

17. A Member must not use, communicate or attempt to use or communicate information obtained in or in connection with the carrying out of the duties of

office that is not generally available to the public so as to further the Member's or another person's private interests.

18. No Member may, directly or indirectly, be party to a contract with the Government or a department or public body.

However, a Member may

(1) have interests in an enterprise that is party to such a contract, subject

(a) in the case of an enterprise whose securities are not listed on an exchange and for which there is no published market, to informing the Ethics Commissioner as soon as the Member becomes aware of the contract and to the Ethics Commissioner authorizing the Member to retain the interest, on the conditions specified by the Commissioner, such as the creation of a blind trust managed by an independent trustee or the establishment of a blind management agreement with an independent mandatary; and

(b) in the case of any other enterprise, to collusion or undue influence being unlikely given the extent of the interests or the circumstances in which the contract is made;

(2) receive a loan, a reimbursement, a grant, an indemnity or any other benefit from the Government or a department or public body under any Act, regulation or program; and

(3) hold securities issued by the Government or a public body on the same terms as are applicable to all.

19. A Member may claim and receive remuneration or a benefit resulting from a contract mentioned in the first paragraph of section 18 if the contract was entered into and carried out before the Member's election.

20. If the Government or a department or public body acquires property belonging in whole or in part to a Member, or a real right affecting such property, the purchase price or indemnity must be set by the Administrative Tribunal of Québec. The Member informs the Ethics Commissioner within 30 days.

21. A Member may, in the course of professional or similar activities, receive remuneration to which he or she is entitled even if it is paid in whole or in part by the Government or a department or public body, provided that the service recipient is not the Government or a department or public body.

This section does not prohibit engaging in remunerated teaching activities or practising a profession within a body referred to in subparagraph *b* of paragraph 1 of section 5, subject to the Member having informed, and obtained permission from, the Ethics Commissioner.

22. A Member whose election places him or her in a conflict of interest situation must inform the Ethics Commissioner without delay and put an end to that situation within 60 days, unless a different compliance period is set by the Ethics Commissioner.

23. A Member placed in a conflict of interest situation during his or her term by the operation of an Act or by entering into a marriage, civil union or de facto union or by accepting a gift, a legacy or the office of liquidator of a succession must inform the Ethics Commissioner without delay and put an end to that situation within 60 days unless a different compliance period is set by the Ethics Commissioner.

24. A Member placed in a conflict of interest situation without his or her knowledge or against his or her will must inform the Ethics Commissioner without delay and put an end to that situation within 60 days after becoming aware of it, unless a different compliance period is set by the Ethics Commissioner.

25. A Member who knowingly has a private financial interest, not shared by the other Members or the general public, in a matter that is being discussed in the National Assembly or a committee of which he or she is a member must, if present, publicly and without delay declare the general nature of the interest and withdraw from the meeting or sitting without participating in debate or voting on the matter.

The Member must also inform the Secretary General of the National Assembly and the Ethics Commissioner.

26. A Member who, while in office, holds another post must avoid any conflict between the duties of that post and the duties of office.

CHAPTER III

REMUNERATION

27. A Member must not receive, directly or indirectly, any form of salary, indemnity, financial assistance or other benefit from a political party or party authority.

A Member may, however, be reimbursed by a political party or party authority authorized under the Election Act (R.S.Q., chapter E-3.3) for reasonable expenses incurred in the course of a partisan activity.

28. A former Member must inform the Ethics Commissioner in writing, within 60 days, of any salary, indemnity, financial assistance or other benefit arising from the Member's prior office that is paid directly or indirectly to him or her. The Ethics Commissioner gives public notice of the information within 15 days after receiving it.

CHAPTER IV**GIFTS AND BENEFITS**

29. A Member must not solicit, elicit, accept or receive any benefit, whether for himself or herself or for another person, in exchange for speaking or taking a certain position on any issue, including one that may be brought before the National Assembly or a committee.

30. A Member must refuse or, at the first opportunity and after requesting an advisory opinion from the Ethics Commissioner, return to the donor or deliver to the Ethics Commissioner any gift, hospitality or other benefit, whatever its value, that may impair his or her independence of judgment in carrying out the duties of office, or that may compromise the Member's integrity or that of the National Assembly. If the Member refuses such a benefit, he or she so informs the Ethics Commissioner in writing.

31. A Member who receives, directly or indirectly, a gift, hospitality or other benefit that has a value of more than \$200 and chooses not to return it to the donor or not to deliver it to the Ethics Commissioner must, within 30 days, file with the Ethics Commissioner a disclosure statement containing an accurate description of the gift, hospitality or benefit received and specifying the name of the donor and the date on which and circumstances under which it was received.

The Ethics Commissioner keeps a public register in which such statements are recorded.

If a Member returns a thing to the donor, the Member so informs the Ethics Commissioner in writing.

32. Section 31 does not apply to gifts, hospitality or other benefits received by a Member in the context of a purely private relationship.

33. For the purposes of sections 30 and 31, the repeated receipt of gifts, hospitality and other benefits from the same source must be taken into account.

For the purposes of section 31, the \$200 is computed over a 12-month period.

34. The things delivered to the Ethics Commissioner under this chapter are turned over to the Secretary General of the National Assembly. The Secretary General disposes of them as appropriate.

CHAPTER V

ATTENDANCE RECORD

35. A Member must maintain a good attendance record in carrying out the duties of office. He or she may not be absent from sittings of the National Assembly for an unreasonable length of time without a valid reason.

CHAPTER VI

USE OF STATE PROPERTY AND SERVICES

36. A Member uses, and allows the use of, State property, including property leased by the State and services made available to the Member by the State, for activities related to the carrying out of the duties of office.

CHAPTER VII

DISCLOSURE STATEMENT

37. Within 60 days after the notice of his or her election is published in the *Gazette officielle du Québec*, and annually on or before the date set by the Ethics Commissioner, a Member must file with the Ethics Commissioner a statement disclosing his or her private interests and those of his or her family members. The statement is kept at the office of the Ethics Commissioner.

38. The disclosure statement must

(1) state the value of all income and all benefits that the Member has received during the 12 months preceding the disclosure statement and is entitled to receive during the next 12 months for services already provided, as well as the nature and source of that income and those benefits;

(2) identify the immovable property, situated in Québec and elsewhere, in which the Member or a family member possesses a real right for purposes other than personal residential use;

(3) mention any notice of expropriation issued for property in which the Member or a family member possesses a real right, whether or not it is property described in paragraph 2;

(4) state the name, occupation and address of any person, other than a financial institution or a family member, who owes money to the Member or a family member or to whom the Member or a family member owes money as a result of a loan in excess of \$3,000, and state the balance owing if in excess of \$20,000;

(5) state the nature of any professional, commercial or industrial activity engaged in by the Member or a family member during the 12 months preceding

the disclosure statement, other than a dependent child's employment that generated income not exceeding \$10,000, and state the name of the employer or enterprise on whose behalf the activity was engaged in or the fact that the activity was engaged in on the Member's or family member's own account;

(6) state all benefits that the Member or a family member has received during the 12 months preceding the disclosure statement, and is entitled to receive during the next 12 months, from a contract with the Government or a department or public body, other than a contract described in subparagraph 2 or 3 of the second paragraph of section 18, and describe the subject-matter, value and nature of each such contract;

(7) state the name of any enterprise whose securities are listed on an exchange or for whose securities there is a published market and in which the Member or a family member has an interest, including shares, stocks or pecuniary benefits, and specify the nature and value of that interest;

(8) state the name of any enterprise, other than an enterprise described in paragraph 7, in which the Member or a family member has an interest, including shares, stocks or pecuniary benefits, and specify the nature and value of that interest; the Member must provide any of the following information about any such enterprise that the Member is able to obtain by making reasonable inquiries:

(a) the enterprise's activities and sources of income;

(b) the ties that may exist between the enterprise and the Government, a department or a public body;

(c) the name and address of the persons who have interests in the enterprise; and

(d) the names of any legal persons related to the enterprise;

(9) list all legal persons, associations and partnerships of which the Member or a family member has been a director, an officer or a partner, including a general or special partner, during the 12 months preceding the disclosure statement;

(10) provide information concerning any succession or trust under which the Member or a family member is a beneficiary entitled to a value of \$10,000 or more; and

(11) include any other information that the Ethics Commissioner may require.

39. After reviewing a Member's disclosure statement filed under section 37, the Ethics Commissioner may request a meeting with the Member to ensure that adequate disclosure has been made and to discuss the Member's obligations under this Code.

40. A disclosure summary of the private interests of each Member is prepared by the Ethics Commissioner after consulting with the Member. The summary must state the general nature of the interests mentioned in the disclosure statement and be made public by the Ethics Commissioner.

The summary must

(1) set out the nature and source of the income and benefits mentioned in the disclosure statement other than

(a) a source of income or benefits if the total of the income and benefits from that source during the 12 months before the relevant date is less than \$10,000; or

(b) any other source of income or benefits that the Ethics Commissioner determines should not be disclosed;

(2) identify any immovable property in which the Member possesses a real right and for which a notice of expropriation has been issued;

(3) state the nature of any professional, commercial or industrial activity engaged in by the Member during the 12 months preceding the disclosure statement and state the name of the employer or enterprise on whose behalf the activity was engaged in or the fact that the activity was engaged in on the Member's own account;

(4) describe the subject-matter and nature of any contract described in paragraph 6 of section 38;

(5) identify any interest with respect to which a blind trust or a blind management agreement has been created in accordance with section 18, and state the name and address of the trustee or mandatary and the date of the trust deed or management agreement;

(6) list the names of any enterprises, legal persons, partnerships, associations, successions and trusts mentioned in the Member's disclosure statement, and state the nature of the interest; and

(7) provide any other information that the Ethics Commissioner sees fit to make public.

CHAPTER VIII

ACTS CONTRARY TO THIS CODE

41. A Member acts contrary to this Code if he or she

(1) refuses or fails to respond to a written request of the Ethics Commissioner within a reasonable time;

(2) refuses or fails to provide within a reasonable time information or a document the Ethics Commissioner has required in writing;

(3) misleads or attempts to mislead the Ethics Commissioner in the exercise of the Ethics Commissioner's functions; or

(4) in any way hinders the Ethics Commissioner in the exercise of the Ethics Commissioner's functions.

TITLE III

SPECIAL RULES OF CONDUCT APPLICABLE TO CABINET MINISTERS

CHAPTER I

INTERPRETATION

42. For the purposes of this Title, a Member who is not a Cabinet Minister but is authorized to sit in the Cabinet is considered a Cabinet Minister.

CHAPTER II

EXCLUSIVITY OF DUTIES

43. Cabinet Ministers must devote themselves exclusively to the duties of office. No Cabinet Minister may, for example, hold the post of director or officer of a legal person, partnership or association.

44. A Cabinet Minister must, as soon as possible after being sworn in, resign as a director or officer of any legal person, partnership or association and cease any activity other than carrying out the duties of office. Meanwhile, the Cabinet Minister is barred from taking part in Cabinet meetings and in meetings of Cabinet committees or the Conseil du trésor.

CHAPTER III

CONFLICTS OF INTEREST

45. A Cabinet Minister must, within 60 days after appointment to the Cabinet or after being conferred interests in an enterprise whose securities are listed on an exchange or for whose securities there is a published market, either dispose of such interests, place them in a blind trust managed by an independent trustee or entrust them to an independent mandatary under a blind management agreement. The Cabinet Minister must also comply with any other measure or condition imposed by the Ethics Commissioner.

However, this section does not apply in respect of an investment in an open-ended mutual fund, a guaranteed investment certificate or similar financial instrument, an interest in a pension plan, a registered retirement savings plan

that is not self-directed, an employee benefit plan, a life insurance policy or similar annuity, an investment in the Fonds de solidarité des travailleurs du Québec (F.T.Q.) or Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi or any similar interest which the Ethics Commissioner considers should be excluded from the application of this section.

46. A Cabinet Minister who, either directly or indirectly, has interests in an enterprise other than an enterprise described in the first paragraph of section 45 must, within 60 days after appointment to the Cabinet or after being conferred any such interests and subject to the exception provided in subparagraph 3 of the second paragraph of section 18, see to it that the enterprise abstain from becoming, directly or indirectly, party to a contract with the Government or a department or public body.

The first paragraph also applies, with the necessary modifications, if such interests are held by a family member of a Cabinet Minister. However, if, in the Ethics Commissioner's opinion, there is no resulting risk of the Cabinet Minister violating this Code or of the public interest not being served, the Ethics Commissioner may, after informing the Secretary General of the Conseil exécutif, authorize contracts or certain types of contracts between an enterprise in which a family member of a Cabinet Minister has interests and the Government or a department or public body, provided that

(1) neither the department or a public body under the Cabinet Minister's responsibility nor the Ministère du Conseil exécutif are involved in such a contract;

(2) the enterprise has already been a party to such contracts or types of contracts and the general conditions applicable to them remain identical, even if the department or a public body under the Cabinet Minister's responsibility or the Ministère du Conseil exécutif is involved in the contract;

(3) no such contract is entered into by mutual agreement between the enterprise and the Government or a department or public body;

(4) the enterprise is not a sole source supplier with respect to such contracts or types of contracts;

(5) the Cabinet Minister concerned undertakes never to discuss, with Cabinet colleagues or any other interested person, even privately, any file even remotely connected to a contract that has been or could be made, directly or indirectly between the Government or a department or public body and the enterprise, not to exert or attempt to exert, directly or indirectly, any influence in relation to such a file and to withdraw from any Cabinet meeting or meeting of a Cabinet committee or the Conseil du trésor while such a file is being discussed;

(6) the Cabinet Minister concerned attaches to his or her disclosure statement a signed document identifying the enterprise, and stating the interests the family member holds in it; and

(7) the Cabinet Minister concerned informs the deputy minister of the department and the chief executive officers of the public bodies under the Cabinet Minister's responsibility, in writing, that there are to be no contracts between the department or such a public body and an enterprise identified in the document attached to the Cabinet Minister's disclosure statement.

In addition, the Ethics Commissioner may at any time impose any requirement the Ethics Commissioner considers appropriate, limit the contracts or types of contracts authorized or ask that authorized contracts be terminated.

Public notice of any authorization granted under this section or any change made to such an authorization must be given by the Ethics Commissioner without delay and must include the grounds for the authorization or change, the name of the enterprise, the name of the Cabinet Minister and the family member concerned, the nature of the contracts or types of contracts and the conditions imposed by the Ethics Commissioner.

47. No Cabinet Minister may acquire, for speculation purposes, land in Québec, interests in land in Québec or interests in a land development company that carries on business in Québec.

48. A Cabinet Minister must inform the Ethics Commissioner in writing of any serious effort he or she makes or participates in with respect to an appointment the Cabinet Minister could accept or to any employment, position or post the Cabinet Minister could hold after cessation of office.

In such a case, the Ethics Commissioner may request the Cabinet Minister either to terminate the effort or to comply with conditions the Ethics Commissioner determines. In the latter case, the Ethics Commissioner informs the Premier.

49. As soon as a Cabinet Minister becomes aware of a situation described in section 22, 23 or 24, he or she must inform the Ethics Commissioner and the Secretary General of the Conseil exécutif. The Cabinet Minister must undertake in writing to abstain, for as long as the situation is not regularized, from discussing with Cabinet colleagues, even privately, any file even remotely connected to the interest concerned, not to exert or attempt to exert, directly or indirectly, any influence in relation to such a file and to withdraw from any Cabinet meeting or meeting of a Cabinet committee or the Conseil du trésor while such a file is being discussed. The Cabinet Minister must also expressly direct the deputy minister of the department and the chief executive officers of the public bodies under the Cabinet Minister's responsibility never to bring to the Cabinet Minister's attention any information concerning such a file, to deal themselves with such information and to make any decision relating to such a file on their own.

Moreover, if the Ethics Commissioner sets a compliance period different from that provided for in sections 22, 23 and 24, the Ethics Commissioner informs the Secretary General of the Conseil exécutif.

CHAPTER IV

REMUNERATION

50. Despite section 27, a Cabinet Minister who has not been elected to the National Assembly may receive from an authorized political party or an authorized party authority, from the date he or she becomes a Cabinet Minister until he or she ceases to be a Cabinet Minister or is elected as a Member, whichever occurs first, an amount not exceeding the amount the Cabinet Minister would receive under section 1 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) if he or she were a Member.

That amount must not be taken into account in computing allowances, pensions or benefits provided for by that Act. However, the amount is a salary for the purposes of subparagraph 11 of the first paragraph of article 553 of the Code of Civil Procedure (R.S.Q., chapter C-25).

CHAPTER V

DISCLOSURE STATEMENT

51. Within 60 days after being sworn in as a Cabinet Minister, and annually on or before the date set by the Ethics Commissioner, a Member must file with the Ethics Commissioner a statement disclosing his or her private interests and those of his or her family members. The statement is kept at the office of the Ethics Commissioner.

Such a statement must be filed even if the Cabinet Minister has already filed a Member's statement under section 37.

52. The disclosure statement must

(1) state the income, benefits, assets and liabilities of the Cabinet Minister and his or her family members, and their value, including

(a) the movable and immovable property, situated in Québec and elsewhere, in which the Cabinet Minister or a family member possesses a real right and the immovable property of which the Cabinet Minister or a family member is the lessee, except movable property intended for personal use; however, any property for which a notice of expropriation has been issued must be added to the disclosure statement;

(b) the value of all income and all benefits that the Cabinet Minister or a family member has received during the 12 months preceding the disclosure statement, and is entitled to receive during the next 12 months for services already provided, other than a dependent child's income not exceeding \$10,000, as well as the nature and source of that income and those benefits;

(c) information concerning any succession or trust under which the Cabinet Minister or a family member is a beneficiary entitled to a value of \$10,000 or more;

(d) the name, occupation and address of any person, other than a financial institution or a family member, who owes money to the Cabinet Minister or a family member or to whom the Cabinet Minister or a family member owes money as a result of a loan in excess of \$3,000, and the balance owing if in excess of \$10,000;

(e) the amount of any other debt or surety bond, except

i. a debt or surety bond of \$10,000 or less;

ii. a debt on movable property intended for personal use; or

iii. the balance on a credit card;

(2) state the nature of any professional, commercial or industrial activity engaged in by the Cabinet Minister during the 12 months preceding his or her swearing in and state the name of the employer or enterprise on whose behalf the activity was engaged in or the fact that the activity was engaged in on the Cabinet Minister's own account;

(3) state the nature of any professional, commercial or industrial activity engaged in by a family member of the Cabinet Minister during the 12 months preceding the disclosure statement, other than a dependent child's employment that generated income not exceeding \$10,000, and state the name of the employer or enterprise on whose behalf the activity was engaged in or the fact that the activity was engaged in on the family member's own account;

(4) state all benefits that the Cabinet Minister has received during the 12 months preceding his or her swearing in, and is entitled to receive subsequently, from a contract entered into with the Government or a department or public body before his or her swearing in, other than a reimbursement or indemnity described in subparagraph 2 of the second paragraph of section 18 or a contract described in subparagraph 3 of that paragraph, and describe the subject-matter, value and nature of each such contract;

(5) state all benefits that a family member of the Cabinet Minister has received during the 12 months preceding the disclosure statement, and is entitled to receive during the next 12 months, from a contract with the Government or a department or public body, other than a reimbursement or indemnity described in subparagraph 2 of the second paragraph of section 18 or a contract described

in subparagraph 3 of that paragraph, and describe the subject-matter, value and nature of each such contract;

(6) state the name of any enterprise whose securities are listed on an exchange or for whose securities there is a published market and in which the Cabinet Minister or a family member has an interest, including shares, stocks or pecuniary benefits, and specify the nature and value of that interest;

(7) state the name of any enterprise, other than an enterprise described in paragraph 6, in which the Cabinet Minister or a family member has an interest, including shares, stocks or pecuniary benefits, specify the nature and value of that interest, and include any of the following information about any such enterprise that the Cabinet Minister is able to obtain by making reasonable inquiries:

(a) the enterprise's activities and sources of income;

(b) the ties that may exist between the enterprise and the Government, a department or a public body;

(c) the name and address of the persons who have interests in the enterprise; and

(d) the names of any legal persons related to the enterprise;

(8) list all legal persons, associations and partnerships of which the Cabinet Minister has been a director, an officer or a partner, including a general or special partner, during the 12 months preceding his or her swearing in;

(9) list all legal persons, associations and partnerships of which a family member of the Cabinet Minister has been a director, an officer or a partner, including a general or special partner, during the 12 months preceding the disclosure statement;

(10) provide information concerning proceedings before a court of law or adjudicative body in respect of which the Cabinet Minister is involved as a party;

(11) disclose any amount received under section 50; and

(12) include any other information that the Ethics Commissioner may require.

53. A Cabinet Minister must inform the Ethics Commissioner in writing of any material change in the information required in his or her disclosure statement within 60 days after the change occurs.

54. After reviewing a Cabinet Minister's disclosure statement filed under section 51, the Ethics Commissioner may request a meeting with the Cabinet

Minister to ensure that adequate disclosure has been made and to discuss the Cabinet Minister's obligations under this Code.

55. A disclosure summary is prepared by the Ethics Commissioner for each Cabinet Minister and his or her family members after consulting with the Cabinet Minister. The summary must state the general nature of the interests mentioned in the disclosure statement and be made public by the Ethics Commissioner.

With respect to the Cabinet Minister, the summary must

(1) state the nature and source of income, benefits, assets and liabilities other than

(a) an asset or liability with a value of less than \$10,000;

(b) a source of income or benefits if the total of the income and benefits from that source during the 12 months before the relevant date is less than \$10,000; and

(c) any other asset, liability or source of income or benefits that the Ethics Commissioner determines should not be disclosed;

(2) identify any immovable property among the Cabinet Minister's assets for which a notice of expropriation has been issued;

(3) state the name, occupation and address of a person described in subparagraph *d* of paragraph 1 of section 52, if the Cabinet Minister owes money to that person, and state the balance owing if in excess of \$20,000;

(4) state the nature of any professional, commercial or industrial activity engaged in by the Cabinet Minister during the 12 months preceding his or her swearing in and state the name of the employer or enterprise on whose behalf the activity was engaged in or the fact that the activity was engaged in on the Cabinet Minister's own account;

(5) describe the subject-matter and nature of any contract described in paragraph 4 of section 52;

(6) identify any interest with respect to which a blind trust or a blind management agreement has been created, and state the name and address of the trustee or mandatary and the date of the trust deed or management agreement;

(7) list the names of any enterprises, legal persons, partnerships and associations mentioned in the Cabinet Minister's disclosure statement, and state the nature of the interest;

(8) state the nature and source of any benefit received under section 50; and

(9) provide any other information that the Ethics Commissioner sees fit to make public.

With respect to each family member of the Cabinet Minister, the summary must

(1) state the names of the enterprises described in paragraph 6 of section 52, unless the interests in those enterprises have been transferred to a blind trust or a blind management agreement; in the latter case, the summary must state the name and address of the trustee or mandatary and the date of the trust deed or management agreement;

(2) state the names of the enterprises described in paragraph 7 of section 52;

(3) provide a list of all immovable property having a value of \$10,000 or more in which the family member possesses a real right for purposes other than personal residential use;

(4) identify any immovable property included in the family member's assets for which a notice of expropriation has been issued;

(5) provide information concerning any succession or trust under which the family member is a beneficiary entitled to a value of \$10,000 or more;

(6) state the name, occupation and address of a person described in subparagraph *d* of paragraph 1 of section 52, if the family member owes money to that person, and state the balance owing if in excess of \$20,000; and

(7) provide any other information that the Ethics Commissioner sees fit to make public.

CHAPTER VI

POST-TERM ISSUES

56. For the purposes of this chapter, “State entity” means any of the following persons, agencies, bodies, enterprises or institutions:

(1) any public body, government agency or government enterprise within the meaning of the Auditor General Act (R.S.Q., chapter V-5.01);

(2) the Université du Québec and its constituent universities, research institutes and superior schools within the meaning of the Act respecting the Université du Québec (R.S.Q., chapter U-1);

(3) any university-level institution referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (R.S.Q., chapter E-14.1), other than those mentioned in paragraph 2;

(4) any general and vocational college established under the General and Vocational Colleges Act (R.S.Q., chapter C-29);

(5) any school board governed by the Education Act (R.S.Q., chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14) or the Comité de gestion de la taxe scolaire de l'île de Montréal;

(6) any private institution accredited for purposes of subsidies under the Act respecting private education (R.S.Q., chapter E-9.1);

(7) any other educational institution more than half of whose expenditures are provided for in the budgetary estimates tabled in the National Assembly otherwise than under a transferred appropriation;

(8) any public or private institution that is a party to an agreement referred to in the Act respecting health services and social services (R.S.Q., chapter S-4.2);

(9) the regional council established under the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5);

(10) any municipality or any body referred to in section 18 or 19 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3);

(11) any regional conference of elected officers established under the Act respecting the Ministère des Affaires municipales et des Régions (R.S.Q., chapter M-22.1) or any local development centre established under the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01);

(12) any agency described in paragraph 4 of section 4 of the Lobbying Transparency and Ethics Act (R.S.Q., chapter T-11.011).

57. Former Cabinet Ministers must conduct themselves so as not to obtain undue benefit from their prior office.

58. Former Cabinet Ministers must not disclose confidential information obtained in or in connection with the carrying out of the duties of office, and must not give advice to any person based on information not available to the public, obtained in or in connection with the carrying out of the duties of office.

59. Cabinet Ministers who acted in connection with a proceeding, negotiation or other transaction may not act for or on behalf of anyone else in the same proceeding, negotiation or other transaction after leaving office.

60. Cabinet Ministers may not, in the two years after they leave office,

(1) accept any appointment to a board of directors or as a member of any body, agency, enterprise or other entity that is not a State entity and with which they had official, direct and significant dealings in the year preceding the cessation in office, or accept employment, a position or any other post within such an entity; and

(2) unless they are still Members and subject to the prohibition set out in section 14, intervene on behalf of anyone else with any department or other State entity with which they had official, direct and significant dealings in the year preceding their cessation in office.

61. A Cabinet Minister in office must, upon discovering that another person who is subject to this chapter is violating a provision of section 59 or paragraph 2 of section 60 in connection with a proceeding, negotiation or other transaction, abstain from dealing with that person within the context of the proceeding, negotiation or other transaction, and inform the Ethics Commissioner in writing. The Cabinet Minister must also see to it that the Minister's staff and the personnel of the department or any State entity under the Minister's responsibility also abstain from dealing with that person within the context of the proceeding, negotiation or other transaction.

TITLE IV

ADMINISTRATION AND ENFORCEMENT

CHAPTER I

ETHICS COMMISSIONER

DIVISION I

APPOINTMENT, FUNCTIONS AND ORGANIZATION

62. On the joint motion of the Premier and the Leader of the Official Opposition, after consulting with the Leaders of the other authorized parties represented in the National Assembly and with the approval of two thirds of the Members, the National Assembly appoints an Ethics Commissioner to be responsible for the administration of this Code.

63. The Assembly determines in the same manner the remuneration, employment benefits and other conditions of employment of the Ethics Commissioner.

64. The Ethics Commissioner exercises the duties of office exclusively and on a full-time basis.

The Ethics Commissioner exercises any other function assigned by law to the Ethics Commissioner.

65. In exercising the duties of office, the Ethics Commissioner focusses on information and prevention and maintains high standards of confidentiality, objectivity and impartiality.

In all interventions and more particularly in determining the rules of conduct applicable to Members, the Ethics Commissioner takes into account the Members' adherence to the values of the National Assembly and the principles set out in Title I.

66. The Ethics Commissioner is appointed for a fixed term of five years or less. At the expiry of the term, the Ethics Commissioner remains in office until reappointed or replaced.

The Ethics Commissioner may resign at any time by giving notice in writing to the President of the National Assembly. The Ethics Commissioner may only be removed by a resolution of the Assembly approved by two thirds of the Members.

67. If the Ethics Commissioner leaves office or is unable to act, the Government, after consulting with the Leaders of the authorized parties that are represented in the National Assembly, may designate a person to act as Ethics Commissioner for a period not exceeding six months. The Government determines the designated person's remuneration and conditions of employment.

68. Before entering into office, the Ethics Commissioner must take the oath set out in the schedule before the President of the National Assembly.

69. The Ethics Commissioner may not

(1) be related by blood, or connected by marriage or civil union, to a Member of the National Assembly, a person described in the second paragraph of section 2 or the Premier's chief of staff up to the third degree inclusively; or

(2) be a member of a federal, provincial or municipal political party or be a candidate on a ticket in a school election.

70. The Ethics Commissioner must not place himself or herself in a situation involving any direct or indirect conflict between the Ethics Commissioner's private interests and the Ethics Commissioner's duties of office.

71. The Office of the National Assembly may, by a regulation adopted by a unanimous decision, establish rules applicable to the Ethics Commissioner concerning conflicts of interest.

The Ethics Commissioner must make a disclosure statement every year in accordance with section 38 and publish a disclosure summary in accordance with section 40.

72. If, in a specific case, the Ethics Commissioner finds that he or she cannot act in particular because of a conflict of interest situation or because his or her impartiality could be questioned, the Ethics Commissioner, after consulting with the Leaders of the authorized parties that are represented in the National Assembly, refers the case to an ad hoc commissioner.

The provisions applicable to the Ethics Commissioner apply, with the necessary modifications, to the ad hoc Commissioner, and any advisory opinion or report of the ad hoc Commissioner has the same effect as if it had been produced by the Ethics Commissioner.

73. Subject to the appropriations voted by the Office of the National Assembly, the Ethics Commissioner determines the maximum number of staff members needed for the exercise of the Ethics Commissioner's functions, their assignment and the level of their positions.

Ethics Commissioner staff members are appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

DIVISION II

FINANCIAL AND ADMINISTRATIVE PROVISIONS

74. The Ethics Commissioner prepares budget estimates every year and submits them before 1 April to the Office of the National Assembly, which approves them with or without modification.

At the Ethics Commissioner's request, the Office of the National Assembly may determine the human, physical, financial and information management resource services to be provided at no charge to the Ethics Commissioner by the National Assembly.

75. If, during a fiscal year, the Ethics Commissioner foresees that the budget estimates approved by the Office of the National Assembly will be exceeded, the Ethics Commissioner prepares supplementary budget estimates and submits them to the Office of the National Assembly, which approves them with or without modification.

76. Chapter III, Chapter IV with the exception of section 44, of the second and fourth paragraphs of section 45, of sections 46 and 53 and of the third paragraph of section 57, Chapter VI and section 73 of the Public Administration Act (R.S.Q., chapter A-6.01) apply to the Ethics Commissioner.

The Office of the National Assembly may, however, by a regulation adopted by a unanimous decision, derogate from that Act by specifying the provisions derogated from and the provisions that are to apply in their place.

77. The provisions of the Financial Administration Act (R.S.Q., chapter A-6.001) applicable to budget-funded bodies, except sections 30 and 31, apply to the management of the financial resources of the Ethics Commissioner.

The Office of the National Assembly may, however, by a regulation adopted by a unanimous decision, derogate from that Act by specifying the provisions derogated from and the provisions that are to apply in their place.

78. The Ethics Commissioner may, by regulation, determine the conditions applicable to the contracts of the Ethics Commissioner.

A regulation under this section comes into force on the date it is approved by the Office of the National Assembly, and is published in the *Gazette officielle du Québec*.

79. On or before 30 September each year, the Ethics Commissioner must submit a report on the Ethics Commissioner's activities to the President of the National Assembly, together with financial statements for the preceding fiscal year.

The President of the National Assembly lays the reports and the financial statements before the National Assembly within the next 15 days or, if the Assembly is not sitting, within 15 days of resumption.

80. The sums required for the administration of this Code and for the carrying out of the duties of office assigned by law to the Ethics Commissioner are taken out of the consolidated revenue fund.

DIVISION III

MISCELLANEOUS

81. The Ethics Commissioner retains his or her authority in respect of a former Member for a period of five years after the end of the person's term. Even after the expiry of that period, the Ethics Commissioner may continue an inquiry that had already begun.

82. The Ethics Commissioner must retain all documents relating to a Member for a period of 60 months after he or she ceases to be a Member. The documents are then to be destroyed unless an inquiry under this Code is in progress or has been suspended or a charge has been laid against the Member under an Act, and the documents may be relevant.

83. The Ethics Commissioner and the Ethics Commissioner's staff members may not be prosecuted for an act or omission in good faith in the exercise of their functions.

84. No civil action may be brought by reason of the publication of a report of the Ethics Commissioner or the publication, in good faith, of an extract from or summary of such a report.

85. The Ethics Commissioner and the persons the Ethics Commissioner has authorized to conduct an inquiry may not be compelled to give testimony relating to information obtained in the exercise of their functions or to produce a document containing such information.

86. No remedy under the Code of Civil Procedure (R.S.Q., chapter C-25), including an extraordinary recourse, may be exercised nor any injunction granted against the Ethics Commissioner or the persons the Ethics Commissioner has authorized to conduct an inquiry.

A judge of the Court of Appeal may, on a motion, annul by a summary proceeding any decision rendered or order or injunction issued contrary to the first paragraph.

CHAPTER II

ADVISORY OPINIONS OF THE ETHICS COMMISSIONER

87. In response to a request in writing from a Member on any matter respecting the Member's obligations under this Code, the Ethics Commissioner provides the Member with a written advisory opinion containing reasons and any recommendations the Ethics Commissioner considers appropriate. The advisory opinion must be given within 30 days after the Member's request, unless otherwise agreed by the Member and the Ethics Commissioner.

An advisory opinion of the Ethics Commissioner is confidential and may only be made public by the Member or with the Member's written consent, subject to the Ethics Commissioner's power to conduct an inquiry and report on the facts alleged in or discovered in connection with the Member's request.

88. An act or omission by a Member is deemed not to be a breach of this Code if he or she previously requested an advisory opinion from the Ethics Commissioner and the advisory opinion concluded that the act or omission did not contravene this Code, so long as the facts relevant to the request were fully and accurately presented to the Ethics Commissioner.

89. The Ethics Commissioner may publish guidelines for the Members regarding the application of this Code, provided that no personal information is included.

90. The Ethics Commissioner organizes educational activities for Members and the general public on the role of the Ethics Commissioner and the application of this Code.

CHAPTER III**INQUIRY AND REPORT**

91. A Member who has reasonable grounds for believing that another Member has violated a provision of Chapters I to VII of Title II or a provision of Title III may request that the Ethics Commissioner conduct an inquiry into the matter.

The request must be made in writing and set out the reasonable grounds for the belief that this Code has not been complied with. The Ethics Commissioner sends a copy of the request to the Member named in it.

92. The Ethics Commissioner may, on the Ethics Commissioner's own initiative and after giving the Member concerned reasonable written notice, conduct an inquiry to determine whether the Member has violated this Code.

93. If the Ethics Commissioner considers it necessary, the Ethics Commissioner may specially authorize a person to conduct an inquiry.

The Ethics Commissioner and any such specially authorized person have, for the purposes of an inquiry, the powers and immunity conferred on commissioners appointed under the Act respecting public inquiry commissions (R.S.Q., chapter C-37), except the power to order imprisonment.

94. The Ethics Commissioner may make agreements with other persons such as the Auditor General and the Lobbyists Commissioner for the conduct of joint inquiries, each under the legislative provisions that person administers.

95. If, after a verification, the Ethics Commissioner is of the opinion that there are no grounds for a request for an inquiry, the Ethics Commissioner terminates the inquiry process and records that fact in the report on the matter. Section 98 applies, with the necessary modifications, to the report.

96. The Ethics Commissioner must conduct inquiries in private and with due dispatch. The Ethics Commissioner must allow the Member concerned to present a full and complete defence, including an opportunity to submit observations and, if the Member so requests, to be heard

(1) first, on whether the Member has violated this Code; and

(2) after being informed of the Ethics Commissioner's conclusion and the grounds for it, on the sanction that could be imposed.

The Ethics Commissioner must not comment publicly on a verification or inquiry but may confirm that a request for a verification or an inquiry has been received or that a verification or inquiry is under way or has been completed. The Ethics Commissioner may also state why, after a verification, the Ethics Commissioner decided not to conduct an inquiry.

97. The Ethics Commissioner may, on the Ethics Commissioner's own initiative or at the request of the Member who was the subject of a request for an inquiry that led to a decision under section 95, conduct verifications to determine whether the complaint was made in bad faith or with intent to harm.

98. Following an inquiry, the Ethics Commissioner reports without delay to the President of the National Assembly, the Member under inquiry and the leader of the authorized party to which the Member belongs. The report must include reasons for its conclusions and recommendations.

However, if the Ethics Commissioner conducted the inquiry under section 92, no report is required.

The President of the National Assembly lays the report before the National Assembly within the next three days or, if the Assembly is not sitting, within three days of resumption.

99. If the Ethics Commissioner concludes that a Member has violated this Code, the Ethics Commissioner so states in the report and, according to the circumstances, may recommend that no sanction or one or more of the following sanctions be imposed:

- (1) a reprimand;
- (2) a penalty, specifying the amount;
- (3) the return to the donor, delivery to the State or reimbursement of the value of the gift, hospitality or benefit received;
- (4) the reimbursement of any unlawful profit;
- (5) the reimbursement of the indemnities, allowances or other sums received as a Member or a Cabinet Minister while the violation of this Code continued;
- (6) a suspension of the Member's right to sit in the National Assembly, together with a suspension of any indemnity or allowance, until the Member complies with a condition imposed by the Ethics Commissioner;
- (7) the loss of his or her seat as a Member;
- (8) the loss of his or her position as a Cabinet Minister, if applicable.

100. If the Ethics Commissioner concludes that a request for an inquiry was made in bad faith or with intent to harm, the Ethics Commissioner may recommend in the report on the matter that one or more of the sanctions provided for in section 99 be imposed.

101. The Ethics Commissioner may include in the report any guidelines for the general interpretation of this Code and any recommendations for revision of this Code.

CHAPTER IV

DECISION OF THE NATIONAL ASSEMBLY

102. A person who is the subject of a report of the Ethics Commissioner and is a Member at that time has the right to reply to the report, within five sitting days after the tabling of the report in the National Assembly, by making a statement not exceeding 20 minutes at the time set aside during Routine Proceedings for complaints of breach of privilege or contempt and personal explanations.

If the person who is the subject of the report is not a Member, he or she may address a written notice to the President of the National Assembly within the time set out in the first paragraph asking to be heard by the Assembly. The President convenes the appropriate committee without delay to hear the person's statement, which must not exceed 20 minutes. The report of the committee is then laid before the National Assembly.

103. At the sitting following the reply or the tabling of a committee report under section 102, or, if no reply is made or report tabled, on the expiry of the time specified in that section, the National Assembly votes, during Deferred Divisions, on the report of the Ethics Commissioner if the latter recommended the imposition of a sanction. No debate or amendments to the report are admissible.

104. Any sanction recommended in a report of the Ethics Commissioner is applicable upon adoption of the report by the National Assembly by the vote of two thirds of the Members.

105. The National Assembly is fully competent to apply a sanction under this chapter.

106. If the National Assembly orders the payment or reimbursement of a sum of money or the delivery or reimbursement of the value of a benefit, it may have its decision homologated by the Superior Court or the Court of Québec, according to the amount or value involved.

In that case, the decision becomes enforceable as a judgment of that court in civil matters.

107. Any sum of money collected under this Code is paid into the consolidated revenue fund.

CHAPTER V**ADVISORY OPINION OF JURISCONSULT**

108. The Office of the National Assembly appoints a juriconsult by a unanimous vote of its members to be responsible for providing advisory opinions on ethics and professional conduct to any Member who requests it. The juriconsult may not be a Member.

109. The advisory opinions provided by the juriconsult are confidential, unless the Member concerned consents to their being disclosed.

110. The advisory opinions provided by the juriconsult are not binding on the Ethics Commissioner.

The juriconsult may not provide an advisory opinion to a Member who is under verification or under inquiry until the verification process or inquiry process is completed.

The Ethics Commissioner notifies the juriconsult of the beginning and termination of a verification or inquiry. Such a notification is confidential.

111. The Office of the National Assembly determines, if need be, the remuneration, employment benefits and other conditions of employment of the juriconsult and of the personnel the juriconsult requires.

Sections 69 and 70 and the first paragraph of section 71 apply, with the necessary modifications, to the juriconsult.

112. The juriconsult is appointed for a term of five years or less. On the expiry of the term, the juriconsult remains in office until reappointed or replaced.

TITLE V**MISCELLANEOUS, AMENDING, TRANSITIONAL AND FINAL PROVISIONS**

113. Despite section 168 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 Act does not apply to this Code or to any other legislative provision that assigns a function to the Ethics Commissioner.

114. No later than (*insert the date that is three years after the date of coming into force of this section*) and every five years after that, the Ethics Commissioner must report on the carrying out of this Code and the advisability of amending it.

The report is submitted to the President of the National Assembly, who tables it in the Assembly within 15 days or, if the Assembly is not sitting, within 15 days of resumption. The competent committee of the National Assembly subsequently examines the report.

115. Section 17 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1) is amended by replacing “sections 84, 134 and 136” in the second paragraph by “section 134 and in the Code of ethics and conduct of the Members of the National Assembly (2010, chapter 30)”.

116. Section 37 of the Act is amended

(1) by replacing “the Government departments and the public bodies contemplated in section 66” in the second paragraph by “government departments and public bodies”;

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

“For the purposes of this section, a public body is a body to which the National Assembly, the Government or a minister appoints the majority of the members, to which, by law, the personnel is appointed in accordance with the Public Service Act (chapter F-3.1.1), or whose capital forms part of the domain of the State.”

117. The headings of Divisions II, III, IV and V of Chapter III and sections 57 to 84 of the Act are repealed.

118. Section 85.1 of the Act is amended by replacing “jurisconsult of the National Assembly” in the third paragraph by “jurisconsult appointed under the Code of ethics and conduct of the Members of the National Assembly”.

119. The Act is amended by inserting the following section after section 124.2:

“**124.3.** The Office of the National Assembly shall, by a unanimous decision, after consultation with the Ethics Commissioner appointed under the Code of ethics and conduct of the Members of the National Assembly, adopt rules of ethics applicable to the office staff of the House officers of the National Assembly and the staff of the Members referred to in section 124.1. The Office shall publish the rules on the website of the National Assembly.”

120. Section 132 of the Act is amended by replacing “and public bodies” by “, government agencies and government enterprises governed by the Auditor General Act (chapter V-5.01), including bodies referred to in section 6 of that Act, public or private institutions under agreement governed by the Act respecting health services and social services (chapter S-4.2), the regional council established by the Act respecting health services and social services for Cree Native persons (chapter S-5)”.

121. Sections 134 to 136 of the Act are replaced by the following section:

“**134.** A Member who commits an act or omission described in section 55, 56 or 85 is guilty of an offence and liable to one or more of the following sanctions, as determined by the Assembly:

- (1) a reprimand;
- (2) a penalty, specifying the amount;
- (3) the reimbursement of any unlawful profit;
- (4) the reimbursement of the indemnities, allowances or other sums received as a Member while the offence continued;
- (5) the loss of his or her seat.

A sanction is applicable as soon as the Assembly imposes it.”

122. Section 137 of the Act is amended by replacing “sections 134 to 136” by “section 134”.

123. The Executive Power Act (R.S.Q., chapter E-18) is amended by inserting the following sections after section 11.6:

“**11.7.** The Ethics Commissioner appointed under the Code of ethics and conduct of the Members of the National Assembly (2010, chapter 30) shall, by regulation, after consultation with the Premier, adopt rules of ethics applicable to office staff. The regulation is published in the *Gazette officielle du Québec*.

“**11.8.** In response to a request in writing from an office staff member, the Ethics Commissioner shall provide a written advisory opinion, with reasons and any recommendations the Ethics Commissioner considers appropriate, on any matter respecting the obligations of the staff member under the rules of ethics.

The advisory opinion is confidential and may only be made public by the person who requested it or with the person’s written consent, subject to the power of the Ethics Commissioner to conduct an inquiry and report on the facts alleged in or discovered in connection with the request for an advisory opinion.

Section 88 of the Code of ethics and conduct of the Members of the National Assembly applies, with the necessary modifications, to an advisory opinion provided to an office staff member by the Ethics Commissioner.

“**11.9.** The Ethics Commissioner may publish guidelines for the office staff regarding the application of the rules of ethics, provided that no personal information is included.

“**11.10.** In response to a request in writing from the Premier, the Minister responsible, or on the Ethics Commissioner’s own initiative, the Ethics Commissioner may conduct an inquiry to determine whether an office staff member has violated the rules of ethics.

Sections 92 to 96 and 101 of the Code of ethics and conduct of the Members of the National Assembly apply, with the necessary modifications.

The inquiry report of the Ethics Commissioner is sent to the staff member concerned, the Minister responsible and the Premier. If applicable, the Ethics Commissioner informs the person who submitted the request for an inquiry of the Ethics Commissioner’s findings.”

124. Division III of the Act is repealed.

125. Schedule II to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by replacing “68 of the Act respecting the National Assembly (chapter A-23.1)” in paragraph 2 by “20 of the Code of ethics and conduct of the Members of the National Assembly (2010, chapter 30)”.

126. Section 15 of the Public Protector Act (R.S.Q., chapter P-32) is amended by inserting “and the Ethics Commissioner” after “the Chief Electoral Officer” in paragraph 1.

127. The Règlement sur les conflits d’intérêts du juriconsulte, made on 23 November 1983 by Decision 57 of the Office of the National Assembly, applies to the juriconsult appointed under section 108.

128. Until the coming into force of rules of ethics adopted under section 124.3 of the Act respecting the National Assembly, sections 56 to 61 of this Code apply, except in respect of support staff, to the office staff of the House officers of the National Assembly and the staff of the Members referred to in section 124.1 of the Act respecting the National Assembly if they work for a Member referred to in section 42 of this Code; however, the two-year compliance period prescribed in section 60 is reduced to one year.

129. Until the coming into force of rules of ethics adopted under section 11.7 of the Executive Power Act, the following provisions stand in lieu of such rules for the staff of a minister’s office:

(1) sections 35 and 36 of the Directive concernant le recrutement, la nomination, la rémunération et les autres conditions de travail du personnel des cabinets de ministre (Directive 4-83 consolidated by C.T. 164805 dated 30 June 1987); and

(2) sections 56 to 61 of this Code, except in respect of support staff; however, the two-year compliance period prescribed in section 60 is reduced to one year.

Sections 35 and 36 referred to in subparagraph 1 of the first paragraph cease to have effect on the date of coming into force of the rules of ethics adopted under section 11.7 of the Executive Power Act.

130. A Cabinet Minister in office on 1 July 2011 must, not later than 30 September 2011, file a disclosure statement with the Ethics Commissioner in accordance with section 51.

A Member who is not a Cabinet Minister and is in office on 1 October 2011 must, not later than 31 December 2011, file a disclosure statement with the Ethics Commissioner in accordance with section 37.

131. No request for an advisory opinion submitted by a Member who is not a Cabinet Minister may be accepted by the Ethics Commissioner before 1 October 2011.

132. The Office of the National Assembly may appoint a juriconsult in accordance with section 108 before 1 July 2011. However, no request for an advisory opinion submitted by a Cabinet Minister may be accepted by the juriconsult before 1 July 2011, and no such request submitted by a Member who is not a Cabinet Minister may be accepted by the juriconsult before 1 October 2011.

133. This Code comes into force on 8 December 2010, except

(1) sections 42 and 51 to 55, the second paragraph of section 71, sections 87, 88 and 108 to 112, which come into force on 1 July 2011;

(2) sections 37 to 40, which come into force on 1 October 2011; and

(3) sections 10 to 36, 41, 43 to 50, 56 to 61, 79, 91 to 107 and 114 to 129, which come into force on the date to be set by the Government, which may not be later than 1 January 2012.

SCHEDULE*(Section 68)***OATH**

I, *(name)*, declare under oath that I will exercise the functions of Ethics Commissioner with honesty and justice.

I further declare under oath that I will not reveal or disclose, unless duly authorized, anything that may come to my knowledge in or in connection with the exercise of my functions.

2010, chapter 31

AN ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

Bill 107

Introduced by Mr. Robert Dutil, Minister of Revenue

Introduced 8 June 2010

Passed in principle 21 October 2010

Passed 8 December 2010

Assented to 8 December 2010

Coming into force: 1 April 2011, except

(1) sections 10, 13, 14 and 194 where they apply to the chair of the board of directors, sections 15 and 56, sections 57 and 58 where they concern the making of an order by the Government and sections 60, 61, 65 and 67, which come into force on 8 December 2010;

(2) sections 167 to 172, which come into force on the later of 1 April 2011 and the date set by the Government for the coming into force of each of sections 1, 4, 7, 99, 142 and 146 of chapter 7 of the statutes of 2010, respectively; and

(3) section 173, which comes into force, in respect of each section of chapter 7 of the statutes of 2010 mentioned in that section, on the later of 1 April 2011 and the date set by the Government for the coming into force of each such section

Legislation amended:

Civil Code of Québec

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

Cities and Towns Act (R.S.Q., chapter C-19)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

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

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

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

Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14)

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

Government Departments Act (R.S.Q., chapter M-34)

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

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

Public Protector Act (R.S.Q., chapter P-32)

Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45)

(Cont'd on next page)

Legislation amended: (Cont'd)

Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

Act respecting the enterprise registrar (R.S.Q., chapter R-17.1)

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

Act respecting the legal publicity of enterprises (2010, chapter 7)

Order in Council amended:

Order in Council 430-93 (1993, G.O. 2, 2389) concerning the pension plan for federal employees transferred to employment with the gouvernement du Québec

Explanatory notes

This Act establishes the Agence du revenu du Québec which replaces the Ministère du Revenu.

The mission of the Agency is to support the Minister of Revenue in administering and enforcing any Act under the Minister's administration and in fulfilling the Minister's other responsibilities. The Agency collects sums to be allocated to fund public services of the State and participates in the Government's economic and social missions, particularly by administering funds collection and redistribution programs.

The Agency is under the Minister's responsibility and its board of directors supervises its administration. In carrying out its mission, the Agency exercises the functions and powers of the Minister. However, the Minister may issue directives to the board of directors on matters which relate to public interest issues or the Agency's policy of collaboration with central public bodies offering certain government services such as information-based services, or which could affect public finances.

The president and chief executive officer is responsible for the management and administration of the Agency. The president and chief executive officer exercises, to the exclusion of the board of directors, the functions and powers of the Minister with regard to any person or entity and those relating to the collection, use and communication of information concerning any person or entity.

The Agency is an independent entity, accountable to the Government. It is given a governance framework and all the powers required to fulfill its mission. Employees are appointed by the Agency in accordance with the staffing plan it establishes. The Agency determines the standards and scales of remuneration, the employee benefits and the other conditions of employment of its employees, in compliance with the rules defined by the Government or, as the case may be, in compliance with the applicable rules.

The Act provides a financial framework for the Agency's activities. It establishes the Tax Administration Fund in order to pay for the services that are rendered to the Minister by the Agency.

In addition to amending and miscellaneous provisions, the Act contains the transitional measures necessary for the creation of the Agency, including provisions concerning the transfer of Ministère du Revenu employees to the Agency. As well, it grants the right to return to the public service to any employee who, on being transferred to the Agency on 31 March 2011, is either a public servant with permanent tenure or a public servant having the status of temporary employee on 31 December 2010 or a later date in certain circumstances.



Chapter 31

AN ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

[Assented to 8 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I CONSTITUTION

1. An agency is established under the name “Agence du revenu du Québec” (the “Agency”).

It may be designated as “Revenu Québec”.

2. The Agency is a legal person and a mandatary of the State.

The Agency’s property forms part of the domain of the State, but the execution of the Agency’s own obligations may be levied against its property.

The Agency binds none but itself when it acts in its own name in the performance of its own obligations.

3. The head office of the Agency is located in the territory of Ville de Québec, at the place it determines.

Notice of the location and any relocation of the head office is published in the *Gazette officielle du Québec*.

CHAPTER II MISSION

4. The mission of the Agency is to support the Minister of Revenue in administering and enforcing any Act under the Minister’s administration and in fulfilling the Minister’s other responsibilities under any Act, regulation, order, order in council or agreement. The Agency collects sums to be allocated to fund public services of the State and participates in the Government’s economic and social missions, particularly by administering funds collection and redistribution programs.

CHAPTER III**ORGANIZATION AND OPERATION****DIVISION I****RESPONSIBILITIES**

5. The Agency is under the Minister's responsibility.

6. A board of directors supervises the administration of the Agency and is accountable to the Government for the Agency's decisions, and the chair is answerable to the Minister for such decisions.

The Minister may issue written directives to the board of directors on matters which, in the Minister's opinion, relate to public interest issues or the collaboration policy referred to in subparagraph 12 of the second paragraph of section 26, or could affect public finances.

Such directives require the approval of the Government and come into force on the date of their approval. Once approved, they are binding on the Agency and the Agency must comply with them.

7. In carrying out its mission, the Agency exercises the functions and powers of the Minister.

8. The president and chief executive officer exercises the functions and powers of the Minister relating to the application or enforcement of any Act, regulation, order, order in council or agreement with regard to any person or entity.

The president and chief executive officer also exercises the functions and powers of the Minister relating to the collection, use and communication of information concerning any person or entity that relates to the application or enforcement of any Act under the Minister's administration or to any other responsibility conferred on the Minister by any Act, regulation, order, order in council or agreement.

In exercising these functions and powers, the president and chief executive officer has the authority of the Minister and may delegate, and authorize the subdelegation of, the exercise of that authority to another employee or to a class of employees of the Agency.

These functions and powers may be exercised only by employees of the Agency. However, the president and chief executive officer, if of the opinion that it is necessary for a particular matter, may authorize that the services of a person who is not an employee of the Agency be hired by contract.

DIVISION II**BOARD OF DIRECTORS**

9. The board of directors is composed of 15 members, including the chair of the board and the president and chief executive officer.

The offices of chair of the board and president and chief executive officer may not be held concurrently.

10. A person may not be appointed as a member of the board of directors or remain a member of the board if

(1) the person was convicted of an offence under any of the laws listed in section 47 during the five years prior to appointment or at any time while in the office of director, to the extent that the offence is incompatible with the office of director, unless the person has been pardoned;

(2) the person did not file, for a given period, a return or report that ought to have been filed under a fiscal law within the meaning assigned by section 1 of the Tax Administration Act (R.S.Q., chapter M-31) on the date set by that fiscal law, though the person was required to do so under section 39 of the Tax Administration Act; or

(3) the person owes an amount exigible under a fiscal law within the meaning assigned by section 1 of the Tax Administration Act, unless the person has entered into an agreement for the payment of the amount and complies with it, or the recovery of the amount has been suspended legally.

11. The Government appoints the members of the board of directors and does so, except in the case of the chair of the board and the president and chief executive officer, on the basis of the expertise and experience profiles approved by the board.

12. The composition of the board of directors must tend towards gender parity.

13. At least eight members of the board of directors, including the chair, must qualify as independent directors in the opinion of the Government.

Board members qualify as independent directors if they have no direct or indirect relationships or interests, for example of a financial, commercial, professional or philanthropic nature, which are likely to interfere with the quality of their decisions as regards the interests of the Agency.

A board member

(1) who is in the employ of the Agency or has been in such employ in the three years preceding appointment to office,

(2) who is in the employ of the Government or a government agency or enterprise within the meaning of sections 4 and 5 of the Auditor General Act (R.S.Q., chapter V-5.01), or

(3) whose immediate family member is a senior officer of the Agency is deemed not to be an independent director.

The Government may adopt a policy concerning situations it intends to examine to determine if a board member qualifies as an independent director. The Government may specify the meaning it intends to assign to the expression “immediate family member”.

A board member appointed as an independent director must disclose in writing to the board and to the Minister any situation likely to affect the member’s status.

14. At least eight members of the board of directors, including the chair and the president and chief executive officer, must have sufficient experience, in the opinion of the Government, acquired as a high-ranking public servant or a senior officer of a department, agency or enterprise of a government.

At least four of the members mentioned in the first paragraph, other than the president and chief executive officer, must be in the employ either of a government department, agency or enterprise, within the meaning of sections 4 and 5 of the Auditor General Act, to which the Agency provides collection services, or of the Ministère des Finances, as deputy minister, assistant deputy minister, associate deputy minister, president, vice-president or chair or vice-chair. Any additional member who is so employed must also be from a government department, agency or enterprise to which the Agency provides collection services and hold such a position.

The board of directors must include a member who is a member of one of the professional orders of accountants listed in the Professional Code (R.S.Q., chapter C-26) and another who is a member of the Barreau du Québec or the Chambre des notaires du Québec, appointed after consultation with those professional orders.

15. The Government appoints the chair of the board of directors for a term of up to five years. The chair may be reappointed twice to serve in that capacity.

16. Board members, except the chair of the board and the president and chief executive officer, are appointed for a term of up to four years and may be reappointed twice to serve in that capacity.

On the expiry of their term, the members of the board of directors remain in office until they are replaced or reappointed.

17. 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 board meetings determined by the by-laws of the Agency, in the cases and circumstances specified, constitutes a vacancy.

18. The board of directors designates a vice-chair from among its members who qualify as independent directors to act as chair if the chair of the board is absent or unable to act.

19. Board members, other than the president and chief executive officer and the members mentioned in the second paragraph of section 14, receive a remuneration on the conditions and to the extent determined by the Government.

They are entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

20. The chair of the board 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.

21. The quorum at meetings of the board of directors is the majority of its members, including the president and chief executive officer or the 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.

22. The members of the board of directors may waive notice of a meeting. The attendance of a member of the board constitutes a waiver of notice, unless the member is present to contest the legality of the calling of the meeting.

23. If all agree, the members of the board of directors may take part in a meeting of the board by means of equipment enabling all participants to communicate directly with one another.

24. A written resolution, signed by all the members of the board of directors entitled to vote, has the same value as a resolution adopted during a meeting of the board.

25. The president and chief executive officer may not have a direct or indirect interest in a body, enterprise or association or in relation with any matter that puts his or her personal interests in conflict with the Agency's interests. On the devolution of such an interest, including by succession or gift, the president and chief executive officer must renounce or dispose of it with dispatch.

Any other board member who has a direct or indirect interest in a body, enterprise or association or in relation with any matter that puts the board member's personal interests in conflict with the Agency's interests must, on pain of removal from office, disclose it in writing to the Minister and to the chair of the board and abstain from participating in any discussion or decision involving that body, enterprise, association or matter. The board member must also withdraw from a meeting for the duration of the discussion or vote on the issue.

26. The board of directors determines the Agency's strategic directions, sees to their implementation and inquires into any issue it considers important.

For those purposes, the functions of the board include, in particular,

(1) adopting the strategic plan and approving the statement of services to individuals and businesses;

(2) approving the capital plan, financial statements, annual management report and annual budget of the Agency;

(3) approving the staffing level and the staffing plan;

(4) approving the governance rules of the Agency;

(5) approving the code of ethics and conduct applicable to board members, officers and employees of the Agency, subject to any regulation under sections 3.0.1 and 3.0.2 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30);

(6) approving the expertise and experience profiles to be used in appointing board members;

(7) approving the criteria for assessing the performance of the board;

(8) establishing policies for management of the risks associated with the operations of the Agency;

(9) seeing to it that the board committees exercise their functions properly;

(10) approving, in accordance with section 42, human resources policies as well as the standards and scales of remuneration, including, where applicable, a variable pay policy, and the other conditions of employment of employees appointed by the Agency; these conditions of employment must include, in the case of an employee who is not governed by a collective agreement, a remedy against a decision rendered in his or her regard with respect to a condition of employment other than classification, staffing or evaluation, or with respect to a dismissal or other disciplinary sanction, except if a remedy is available under this Act;

(11) approving the information technology investment plan and an information resource management and security policy;

(12) establishing a policy of collaboration with bodies offering government services, with regard to the optimal use of information technologies, electronic service delivery and shared services;

(13) adopting measures to assess the effectiveness and performance of the Agency, including benchmarking against similar bodies; and

(14) determining the delegation and subdelegation of powers and signing authority in all matters connected with the board's functions and powers.

The board also reports to the Minister on any matter submitted to it by the Minister, and makes recommendations to the Minister concerning the efficient use of Agency resources.

27. The board of directors reviews the integrity of internal controls, information disclosure controls and information systems, and approves a financial disclosure policy.

28. The Agency must make public the code of ethics and conduct referred to in subparagraph 5 of the second paragraph of section 26.

29. The Agency submits the variable pay policy referred to in subparagraph 10 of the second paragraph of section 26 to the Government for approval.

30. The board of directors must establish the following committees:

(1) a governance and ethics committee;

(2) an audit committee, of which at least one member must be a member of one of the professional orders of accountants governed by the Professional Code; and

(3) a human resources committee.

The board of directors may also establish other committees to examine specific issues relating to its powers and duties.

The chair of the board may take part in committee meetings.

The functions of a committee established under the first paragraph are the functions provided for in sections 22 to 27 of the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) with respect to such a committee, with the necessary modifications.

31. In no case may the board of directors or any of its members, other than the president and chief executive officer, exercise the functions and powers described in section 8.

No information may be communicated to the board of directors or one of its members, other than the president and chief executive officer, which, even indirectly, reveals the identity of a person or entity who is subject to the application or enforcement of any Act under the Minister's administration or any Act, regulation, order, order in council or agreement that confers a responsibility on the Minister.

32. Subject to sections 39 and 40, no deed, document or writing binds the Minister or the Agency, or may be attributed to them, unless it is signed by a person authorized to do so by by-law of the board of directors.

The by-law may allow that a facsimile of the signature of a person referred to in the first paragraph be affixed on the documents specified in the by-law. Such a facsimile has the same force as the signature itself.

DIVISION III

PRESIDENT AND CHIEF EXECUTIVE OFFICER

33. The president and chief executive officer is responsible for the management and administration of the Agency.

34. The president and chief executive officer is appointed by the Government and is assisted by one or more vice-presidents, also appointed by the Government.

They are appointed for a term of up to five years. At the end of their term, they remain in office until they are replaced or reappointed.

The offices of president and chief executive officer and of vice-president are full-time positions.

35. The Government determines the remuneration, the employee benefits and the other conditions of employment of the president and chief executive officer and of the vice-presidents.

36. In French, the president and chief executive officer may be designated by the title "président-directeur général" or "président et chef de la direction".

37. If the president and chief executive officer is absent or unable to act, the Minister may designate a vice-president to act in the president and chief executive officer's place.

38. The president and chief executive officer designates a vice-president to act as chief information officer.

39. The signature of the president and chief executive officer gives force and authority to any document within the jurisdiction of the Agency.

40. With respect to the functions and powers conferred on the Minister and referred to in section 8, a deed, document or writing binds the Minister or the Agency, or may be attributed to them, only if it is signed by the Minister, the president and chief executive officer, a vice-president or another employee of the Agency, but in the latter case, only to the extent determined by a regulation of the Minister.

The regulation of the Minister may allow that a facsimile of the signature of a person mentioned in the first paragraph be affixed on the documents specified in the regulation. Such a facsimile has the same force as the signature itself.

The regulation of the Minister comes into force on the date it is made or on any later date specified in the regulation. The regulation is published in the *Gazette officielle du Québec*.

If it so provides, the regulation of the Minister may also apply to a period prior to its publication.

41. Documents and copies of documents emanating from the Agency or forming part of its records are authentic if they are signed or certified by an authorized employee of the Agency.

DIVISION IV

HUMAN RESOURCES

42. Employees are appointed by the Agency in accordance with the staffing plan it establishes.

Subject to the third paragraph, the Agency determines the standards and scales of remuneration, the employee benefits and the other conditions of employment of its employees, in accordance with the conditions defined by the Government.

The Agency negotiates and agrees to the clauses of a collective agreement between itself and an association of employees, in accordance with Chapter IV of the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2).

43. The Agency establishes a mode of organization of human resources intended to promote

(1) the efficiency of the Agency and the optimum utilization and development of human resources;

(2) the exercise of the powers of human resources management at the least possible hierarchical remove from the persons concerned and the application of a system under which the person vested with such management powers is accountable for his or her acts, within the means put at the person's disposal;

(3) equal opportunity for employment with the Agency for all citizens;

(4) impartiality and fairness in decisions affecting employees;

(5) the competence of persons in recruitment, promotion and evaluation matters; and

(6) optimum contribution of the various components of Québec society.

44. Employees of the Agency must exercise their functions in the public interest, loyally, with honesty, impartiality and to the best of their ability, and treat the public with consideration and diligence.

In no case may they accept any sum of money or other consideration for the exercise of their functions over and above the amount allocated to them for that purpose under this Act.

In no case may employees of the Agency directly or indirectly grant, solicit, or accept, in that capacity, any undue favour or benefit for themselves or another person, or use for their own benefit any property of the Agency or any information obtained as an employee of the Agency.

In no case may employees of the Agency have a direct or indirect interest in any undertaking that causes their personal interest to conflict with their duties of office.

Where such an interest devolves to an employee by succession or gift, it must be renounced or disposed of with all possible dispatch.

45. Subject to the provisions relating to the protection of confidential information, employees of the Agency are bound to confidentiality regarding any matter brought to their knowledge in the exercise of their functions.

46. Employees of the Agency must be politically neutral in exercising their functions, and act with reserve in any public display of their political opinions.

Nothing in this Act prohibits an employee of the Agency from being a member of a political party, attending a political meeting or making, in accordance with the law, a contribution to a political party or a party authority or to a candidate in an election.

47. Despite any inconsistent provision of any Act, regulation, collective agreement within the meaning of the Labour Code (R.S.Q., chapter C-27) or arbitration award in lieu thereof, the president and chief executive officer may refuse that a position in the Agency be filled by a person who, in the preceding five years, has been convicted of an offence under any of the following laws, to the extent that the offence is incompatible with the position to be filled, unless the person has been pardoned:

(1) a fiscal law, within the meaning assigned by section 1 of the Tax Administration Act;

(2) an Act of the Parliament of Canada or of another province that provides for the imposition or collection of a tax or a duty of that nature;

(3) the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46);

(4) the Food and Drugs Act (Revised Statutes of Canada, 1985, chapter F-27);

(5) the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19).

48. No employee appointed by the Agency may, without the express permission of the president and chief executive officer, engage in gainful work or hold employment or a remunerated office that is not part of his or her functions within the Agency.

Permission may be given if it is established that such work, employment or office is not likely to entail a conflict of interest between the employee's personal interest and his or her functions within the Agency.

49. If a member of the board of directors, the president and chief executive officer, a vice-president or any other employee of the Agency is sued by a third person for an act or omission in the exercise of his or her functions, the Agency will take up his or her defence unless the person has committed a gross fault.

50. No group of employees of the Agency may strike unless the essential services and the manner of maintaining them have been determined by an agreement between the parties or, failing such an agreement, by a decision of the Conseil des services essentiels established under the Labour Code.

Sections 111.15.1 and 111.15.2 of the Labour Code apply, with the necessary modifications, if the parties are unable to reach an agreement on their own.

The Agency must, without delay, send a copy of any agreement made under this section to the Conseil des services essentiels.

No person may derogate from any of the provisions of an agreement or a decision referred to in this section.

In the event of a contravention of the first or third paragraph, the penal provisions set out in section 142 of the Labour Code apply.

In the event of a contravention of the fourth paragraph, the penal provisions set out in section 146.2 of the Labour Code apply.

DIVISION V

OTHER POWERS

51. The Agency may provide collection services or any other service or product related to its expertise and mission.

52. The Government may confer on the Minister of Revenue, to the extent it specifies, the power to audit, inspect or inquire under an Act the administration of which is the responsibility of another minister.

The terms governing the exercise of the power conferred on the Minister of Revenue must be stipulated in an agreement.

53. The Agency may, in accordance with the applicable legislative provisions, enter into an agreement with a government other than the Gouvernement du Québec, a department of such a government, an international organization or a body of such a government or organization.

CHAPTER IV

FINANCIAL PROVISIONS

54. Each year, the Agency submits its budgetary estimates for the following fiscal year to the Minister, in accordance with the form, content and the schedule determined by the Minister.

The estimates are submitted to the Government for approval.

55. The operations of the Agency are funded by the following income:

(1) the payments it receives under sections 56 and 57;

(2) the other sums the Minister or the Agency are entitled to under any Act, regulation, order, order in council or agreement as consideration for the services rendered by the Agency;

(3) the fees and charges provided for in sections 12.0.3.1 and 12.1 of the Tax Administration Act; and

(4) the financial compensation paid by the Government of Canada under an agreement entered into under section 9.0.1 of the Tax Administration Act.

56. The Tax Administration Fund is established at the Ministère des Finances in order to pay for the services referred to in section 4 that are rendered to the Minister by the Agency, except in cases where payment is otherwise provided.

57. The Agency pays into the Fund, from the sums collected for the Minister under the Taxation Act (R.S.Q., chapter I-3), the sums fixed by the Government on the joint recommendation of the Minister of Finance and the Minister, on the dates and in the manner determined by the Government.

58. The Government determines, on the joint recommendation of the Minister of Finance and the Minister, how and on what terms payments from the Fund are to be made to the Agency.

59. The management of the sums that make 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 Agency keeps the books of account of the Fund and records the financial commitments chargeable to it. It ensures that such commitments and the payments arising from such commitments do not exceed and are consistent with the available balances.

60. The Minister of Finance may, as manager of the Fund, borrow out of the financing fund established under the Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01).

61. The Minister of Finance may, with the authorization of the Government and on the conditions it determines, make advances to the Fund out of the consolidated revenue fund.

The Minister may, conversely, make advances to the consolidated revenue fund, on a short-term basis and subject to the conditions the Minister determines, out of the sums making up the Fund that are not required for its operation.

Any advance made to a fund is repayable out of that fund.

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

63. 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 Tax Administration Fund the sums required for the execution of a judgment against the State that has become *res judicata*.

64. The Agency retains any surplus, unless the Government decides otherwise.

65. The Minister and the Minister of Finance enter into an agreement concerning the management of the income of the Agency.

66. 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; or

(3) acquire or dispose of assets in excess of the limits or in contravention of the terms and conditions determined by the Government.

The Agency may not accept any gift or legacy.

67. The Government may, subject to the 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 the Agency's obligations or the pursuit of its mission.

The sums required for the purposes of this section are taken out of the consolidated revenue fund.

68. Money collected and received by the Agency is deposited, in the name of the Minister of Finance, with the financial institutions designated by the Minister of Finance, in accordance with the rules established by the Conseil du trésor.

The Agency keeps a record of the money referred to in the first paragraph and of the financial claims it administers. The Agency makes the proper entries in the government accounting system, in accordance with the rules established by the Conseil du trésor, except with respect to its own income and expenditures.

69. The Government's revenue for a fiscal year derived from the carrying out of a fiscal law, within the meaning assigned by section 1 of the Tax Administration Act, is reduced by the amount of all bad debts recorded during that year in connection with that fiscal law.

CHAPTER V**STRATEGIC PLAN AND SERVICE STATEMENT**

70. The Agency must adopt a strategic plan in accordance with the form, content and schedule determined by the Government.

71. The Agency's strategic plan must be submitted to the Government for approval.

72. The Agency must publish a service statement setting out its objectives with regard to its services and the quality of its services.

The statement must specify the time frame within which services are to be provided and provide clear information on their nature and accessibility.

73. The Agency must

- (1) remain receptive to the expectations of its clients;
- (2) simplify service delivery rules and procedures to the greatest extent possible; and
- (3) encourage its employees to provide quality services and to collaborate in achieving the results targeted.

CHAPTER VI**ACCOUNTS AND REPORTS**

74. The fiscal year of the Agency ends on 31 March.

75. Not later than 31 December each year, the Agency must file its financial statements and a management report for the preceding fiscal year with the Minister.

The financial statements and the management report must include all the information required by the Minister.

The management report must also comprise a section on governance of the Agency, including information concerning the board members, as specified in section 38 of the Act respecting the governance of state-owned enterprises.

76. The Minister lays the management report and the financial statements of the Agency before the National Assembly within 30 days of their receipt or, if the Assembly is not sitting, within 30 days of resumption.

77. The Auditor General audits the books and accounts of the Agency each year and whenever so ordered by the Government.

The Auditor General's report must be submitted with the financial statements of the Agency.

The Auditor General may also 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.

78. The Agency must provide the Minister with any information the Minister may require on its operations.

CHAPTER VII

MISCELLANEOUS PROVISIONS

79. Chapter I of Title I of the Act respecting administrative justice (R.S.Q., chapter J-3) applies to Agency decisions.

80. Section 37 of the Public Administration Act (R.S.Q., chapter A-6.01) applies to the Agency.

The Agency is deemed to be a public body described in subparagraph 4 of the first paragraph of section 4 of the Act respecting contracting by public bodies (R.S.Q., chapter C-65.1).

CHAPTER VIII

AMENDING PROVISIONS

CIVIL CODE OF QUÉBEC

81. Article 3068 of the Civil Code of Québec is amended by replacing “of the Minister or Deputy Minister of Revenue or of a person designated by the Minister of Revenue,” in the second paragraph by “of the Minister of Revenue, or a person designated by the Minister of Revenue,”.

FINANCIAL ADMINISTRATION ACT

82. Section 12 of the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by replacing “or budget-funded body” by “, a budget-funded body or the Agence du revenu du Québec”.

83. Schedule 2 to the Act is amended by inserting “Agence du revenu du Québec” in alphabetical order.

CITIES AND TOWNS ACT

84. Section 548 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by replacing “Deputy Minister of Revenue” in the second paragraph by “Minister of Revenue”.

MUNICIPAL CODE OF QUÉBEC

85. Article 1073 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing “Deputy Minister of Revenue” in the third paragraph by “Minister of Revenue”.

PUBLIC CURATOR ACT

86. Section 76.2 of the Public Curator Act (R.S.Q., chapter C-81) is replaced by the following section:

“**76.2.** Despite any provision to the contrary, a penal proceeding or civil action in relation to the provisional administration of property entrusted by law to the Minister of Revenue is instituted by the Agence du revenu du Québec, under the designation “Agence du revenu du Québec”.

Despite any provision to the contrary, any person having a remedy against the Minister, the Agence du revenu du Québec or the State in relation to the provisional administration of property entrusted by law to the Minister of Revenue must direct it against the Agence du revenu du Québec, under the designation “Agence du revenu du Québec”.

Sections 72.4 and 77 of the Tax Administration Act (chapter M-31) and the second and third paragraphs of section 93 of that Act apply to such proceedings or actions, with the necessary modifications.”

TOBACCO TAX ACT

87. Section 2 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended by striking out the definition of “Ministère du Revenu”.

TAXATION ACT

88. Section 1010.1 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing “in prescribed form and in duplicate, addressed to the Deputy Minister, is filed by registered mail” by “is filed with the Minister in prescribed form and in duplicate, by registered mail”.

89. The Act is amended by replacing “Ministère du Revenu” wherever it appears in sections 965.74, 965.76, 965.85, 1029.8.9, 1029.8.9.0.1, 1029.8.9.0.1.1 and 1029.8.16.1 by “Minister”.

EDUCATION ACT FOR CREE, INUIT AND NASKAPI NATIVE PERSONS

90. Section 220 of the Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14) is amended by replacing “Deputy Minister of Revenue” in subsection 5 by “Minister of Revenue”.

ACT RESPECTING THE MINISTÈRE DU REVENU

91. The title of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is replaced by the following title:

“TAX ADMINISTRATION ACT”.

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

“**1.** In this Act and the regulations, unless the context indicates a different meaning,

“Agency” means the Agence du revenu du Québec;

“duties” means, in addition to its ordinary meaning, the fees, price or cost of licences or permits, taxes and other imposts and contributions provided for by a fiscal law;

“fiscal law” means this Act, the Act respecting property tax refund (chapter R-20.1) or any other Act imposing duties that is under the Minister’s administration;

“Minister” means the Minister of Revenue;

“person” means a natural person, a corporation, a partnership, a trust, a government department, a body, a succession or any other entity that is a person within the meaning of another fiscal law;

“president and chief executive officer” means the president and chief executive officer of the Agency; and

“regulation” means any regulation made under this Act by the Government.”

93. Section 1.1 of the Act is amended by replacing “Deputy Minister” by “president and chief executive officer”.

94. The heading of Chapter II of the Act is replaced by the following heading:

“MINISTER OF REVENUE”.

95. Section 2 of the Act, amended by section 215 of chapter 7 of the statutes of 2010 and by section 227 of chapter 25 of the statutes of 2010, is replaced by the following section:

“**2.** The Minister of Revenue is responsible for the administration of fiscal laws.

The Minister assumes any other responsibility assigned to the Minister by another Act or by the Government.”

96. Sections 3 to 8, 9.0.7 and 9.1 of the Act are repealed.

97. Section 12 of the Act is amended by striking out “; subject to paragraph *b* of section 97.2, the amounts collected under such a fiscal law shall form part of the consolidated revenue fund” in the first paragraph.

98. Section 13 of the Act is amended by replacing “the Deputy Minister” in the third paragraph by “the Agency”.

99. Section 24.0.1 of the Act is amended by striking out “in favour of the Deputy Minister” in subparagraph *a* of the first paragraph.

100. Section 25.3 of the Act is amended by replacing “in prescribed form and in duplicate, addressed to the Deputy Minister, is filed by registered mail” by “is filed with the Minister in prescribed form and in duplicate, by registered mail”.

101. Section 31 of the Act is amended by replacing “the Ministère du Revenu” in the fourth paragraph by “the Agency”.

102. Section 31.1.5 of the Act is amended by striking out “or a person authorized specifically by the Minister for that purpose” in the second paragraph.

103. Section 31.1.6 of the Act is amended

(1) by replacing “The Minister shall record the name of the department” by “The name of the department”;

(2) by inserting “are recorded” after “is intended”.

104. Section 38 of the Act is amended by replacing “Deputy Minister” in the third paragraph by “Minister”.

105. Section 40.1.3 of the Act is amended

(1) by replacing “a public servant of the Ministère du Revenu” in the first and fifth paragraphs by “an employee of the Agency”;

(2) by replacing “a public servant” in the second paragraph by “the employee”.

106. Section 69 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“A record created for the administration, direction or management of the Agency, or in connection with an offence under any of sections 71.3.1 to 71.3.3, is not a tax record.”

107. Section 69.0.0.1 of the Act is amended by striking out “by the Minister” in the second paragraph.

108. Section 69.0.0.5 of the Act is amended by replacing “allowing the Minister to process the document or information” in the first paragraph by “the processing of the document or information”.

109. Section 69.0.0.6 of the Act is amended, in the first paragraph,

(1) by replacing “Within the Ministère du Revenu, information” in the portion of text preceding subparagraph *a* by “Information”;

(2) by replacing “Deputy Minister” in subparagraph *a* by “president and chief executive officer”;

(3) by replacing “to a public servant or employee of the Ministère du Revenu” in subparagraph *b* by “to an employee of the Agency”;

(4) by adding the following subparagraph after subparagraph *b*:

“(c) to the board of directors of the Agency insofar as the document does not reveal, even indirectly, the identity of the person concerned and the information is necessary for the exercise of the functions of the board.”

110. Section 69.0.0.7 of the Act, amended by section 219 of chapter 7 of the statutes of 2010, is again amended

(1) by replacing “the Ministère du Revenu” in the portion before subparagraph *a* of the first paragraph by “the Agency”;

(2) by replacing subparagraph *d* of the first paragraph by the following subparagraph:

“(d) the administration, direction or management of the Agency or the application of sections 71.3.1 to 71.3.3;”;

(3) by replacing “the Minister” in subparagraph *e* of the first paragraph by “the Agency”;

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

“For the purposes mentioned in subparagraph e of the first paragraph, the Agency shall prepare a three-year plan for the surveys it intends to carry out which involve the use of information contained in a tax record. The Agency shall submit the plan to the Commission d'accès à l'information for an opinion.”;

(5) by replacing “the Minister” in the fifth paragraph by “the Agency”.

111. Section 69.0.0.8 of the Act is amended by replacing “that the Minister uses” by “that is used”.

112. Section 69.0.0.9 of the Act is amended by replacing “The Minister” by “The Agency” and by replacing “the Ministère du Revenu states its position with respect to the application or enforcement of a fiscal law” by “its position with respect to the application or enforcement of a fiscal law is stated”.

113. Section 69.0.0.11 of the Act is amended

(1) by replacing “A public servant or employee of the Ministère du Revenu” in the first paragraph by “An employee of the Agency” and “the public servant or employee” in that paragraph by “the employee”;

(2) by striking out “within the Ministère du Revenu” in the fourth paragraph;

(3) by replacing the fifth paragraph by the following paragraph:

“The president and chief executive officer shall determine the terms and conditions according to which the information may be communicated.”

114. Section 69.0.0.12 of the Act is amended by replacing “A public servant or employee of the Ministère du Revenu” in the first paragraph by “An employee of the Agency”.

115. Section 69.0.0.13 of the Act is amended by striking out “from the Ministère du Revenu” in the first paragraph.

116. Section 69.0.0.14 of the Act is amended by replacing “to a public servant or employee” by “to an employee”.

117. Section 69.0.0.16 of the Act is amended

(1) by replacing “a public servant or employee of the Ministère du Revenu” by “an employee of the Agency”;

(2) by replacing “the Ministère du Revenu, one of its public servants or employees” by “the Agency or one of its employees”.

118. Section 69.0.0.17 of the Act is amended

(1) by replacing “Where the Minister, for a purpose provided for in section 69.0.0.7, awards to a person a contract that involves the communication of information contained in a tax record,” in the first paragraph by “Where, for a purpose provided for in section 69.0.0.7, a contract that involves the communication of information contained in a tax record is awarded to a person,”;

(2) by replacing “the Deputy Minister or of a person designated by the Deputy Minister” in the second paragraph by “the president and chief executive officer or of a person designated by the president and chief executive officer”;

(3) by replacing “the Deputy Minister or by a person designated by the Deputy Minister” in subparagraph *b* of the third paragraph by “the president and chief executive officer or by a person designated by the president and chief executive officer”;

(4) by replacing “to a public servant or employee” in subparagraph *d* of the third paragraph by “to an employee”;

(5) by replacing “the Ministère du Revenu” in subparagraphs *d* to *f* of the third paragraph by “the Agency”;

(6) by replacing “the Deputy Minister or a person designated by the Deputy Minister” in subparagraph *e* of the third paragraph by “the president and chief executive officer or a person designated by the president and chief executive officer”;

(7) by replacing “to the Deputy Minister or to a person designated by the Deputy Minister” in subparagraph *f* of the third paragraph by “to the president and chief executive officer or to a person designated by the president and chief executive officer”;

(8) by replacing “the Deputy Minister or a person designated by the Deputy Minister” in subparagraph *g* of the third paragraph by “the president and chief executive officer or a person designated by the president and chief executive officer”;

(9) by replacing “the Deputy Minister or a person designated by the Deputy Minister” in subparagraph *h* of the third paragraph by “the president and chief executive officer or a person designated by the president and chief executive officer”.

119. Section 69.0.2 of the Act is amended

(1) by striking out “or a public servant designated by the Minister” in the first paragraph;

(2) by striking out “or a public servant designated by the Minister” in the fifth paragraph;

(3) by striking out “or a public servant designated by the Minister” in the sixth paragraph.

120. Section 69.0.3 of the Act is amended by striking out “or a public servant designated by the Minister” in the portion before subparagraph *a* of the first paragraph and in the fourth paragraph.

121. Section 69.1 of the Act, amended by section 220 of chapter 7 of the statutes of 2010, is again amended by striking out “assigned to him by the Minister” in subparagraph *h* of the second paragraph.

122. Section 69.3 of the Act is amended

(1) by replacing “the Minister communicates information, other than information used solely to identify a person,” in the first paragraph by “information, other than information used solely to identify a person, is communicated”;

(2) by replacing “the Minister communicates information” in the second paragraph by “information is communicated”.

123. Section 69.9 of the Act is amended, in the first paragraph,

(1) by replacing “, or a public servant or employee of the Ministère du Revenu” in the portion before subparagraph *a* by “, a member of the board of directors of the Agency or an employee of the Agency”;

(2) by replacing “the Deputy Minister” in subparagraph *c* by “the Agency”;

(3) by replacing “a public servant or employee of the Ministère du Revenu or of a person referred to in section 69.1 or 69.2, or a former public servant or former employee of the department or of such a person” in subparagraph *f* by “an employee or former employee of the Agency, a public servant or an employee of a person referred to in section 69.1 or 69.2 or a former public servant or former employee of such a person or of the Ministère du Revenu”.

124. Section 69.10 of the Act is amended by replacing “the Deputy Minister or an assistant deputy minister or director general of the Ministère du Revenu” in the first paragraph by “a member of the board of directors of the Agency, the president and chief executive officer or a vice-president”.

125. Section 69.12 of the Act is replaced by the following section:

“69.12. Article 323 of the Code of Penal Procedure (chapter C-25.1) does not apply in respect of the competent authority of the Agency or in respect of an employee of the Agency or a person to whom information contained in a tax record has been communicated.”

126. Section 71.0.2 of the Act is replaced by the following section:

“71.0.2. A request for information under section 71 includes a request for an information file.”

127. Section 71.0.6 of the Act is amended

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

“71.0.6. The Agency shall submit to the Commission d'accès à l'information, for each fiscal year, a report of activities concerning the information files obtained under section 71 for purposes of comparisons, pairing or cross-matching. The report and the opinion of the Commission must be tabled in the National Assembly within 30 days after the opinion is issued or, if the Assembly is not sitting, within 30 days of resumption.”;

(2) by striking out “to the Minister” in the second paragraph.

128. Section 71.0.7 of the Act is amended

(1) by replacing “The Minister shall enter” in the portion before subparagraph *a* of the first paragraph by “The following shall be entered”;

(2) by striking out “awarded by the Minister” in subparagraph *a* of the first paragraph;

(3) by replacing “the Minister has entered into an agreement or made a contract” in subparagraph *c* of the second paragraph by “an agreement or a contract has been made”.

129. Section 71.0.11 of the Act is repealed.

130. Section 71.2 of the Act is amended by striking out “, within the Ministère du Revenu,” in the second and third paragraphs.

131. Section 72 of the Act is replaced by the following section:

“72. Despite any provision to the contrary, a penal proceeding or civil action in relation to the application or enforcement of a fiscal law is instituted by the Agency, under the designation “Agence du revenu du Québec”.

Subject to article 34 of the Code of Penal Procedure (chapter C-25.1), no person may intervene in first instance or in appeal, or replace the Agency, in any penal proceeding instituted in its name.”

132. Section 72.1 of the Act is amended by replacing “Deputy Minister” in the second paragraph by “Minister”.

133. Section 72.2 of the Act is amended by replacing “Deputy Minister” in the second paragraph by “Minister”.

134. Section 72.3.1 of the Act is amended

(1) by replacing “Deputy Minister” in the portion before subparagraph *a* of the first paragraph by “Minister”;

(2) by replacing “of the Deputy Minister” in the second paragraph by “of the Agency”.

135. Section 72.4 of the Act is amended

(1) by replacing the first and second paragraphs by the following paragraph:

“**72.4.** Where penal proceedings are instituted in relation to the application or enforcement of a fiscal law, the statement of offence is signed and issued by an employee of the Agency authorized by the president and chief executive officer, and proof of the quality, signature or authorization of the employee is not necessary, except if the defendant contests it and the judge considers it necessary to furnish such proof.”;

(2) by striking out “or second” in the third paragraph.

136. Section 72.6 of the Act is amended by replacing “A public servant of the Ministère du Revenu authorized by the Deputy Minister” by “An employee of the Agency authorized by the president and chief executive officer”.

137. Section 77 of the Act is replaced by the following section:

“**77.** The Agency shall be represented, for all purposes, by the advocate appearing in its name and the latter need not prove his quality.”

138. The Act is amended by inserting the following section after section 85:

“**85.1.** A notice of assessment or a notice attesting that no duty is payable, made out by virtue of a fiscal law and unsigned, is valid, binds the Minister and is attributable to the Minister in the same manner as if it were signed by the Minister, if it bears the official title of the president and chief executive officer.”

139. Section 86 of the Act is amended

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

“36. Every document made out under a fiscal law and bearing the name in writing of the Minister, the president and chief executive officer or another authorized employee of the Agency is deemed to be a document signed, made and issued by the Minister, the president and chief executive officer or the employee unless it has been declared invalid by the Minister or any person acting on the Minister’s behalf.”;

(2) by striking out the second paragraph.

140. Section 93 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“93. Despite any provision to the contrary, any person having a remedy against the Minister, the Agency or the State in relation to or as a result of the application or enforcement of a fiscal law shall direct it against the Agency, under the designation “Agence du revenu du Québec”, except if the remedy is exercised as a result of the application by the Régie des rentes du Québec of Division II.11.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3).

Any proceeding to which the Agency is a party shall be served upon the Agency at the Montréal or Québec office of its legal department, by leaving a copy of the proceeding with a person in charge of that office.”

141. Section 93.1.19.1 of the Act is amended by replacing “the Deputy Minister” by “the Agency”.

142. Section 93.1.19.2 of the Act is amended by replacing “the Deputy Minister” by “the Agency”.

143. Section 93.1.19.3 of the Act is amended by replacing “The Deputy Minister” by “The Agency”.

144. Section 93.18 of the Act is amended by replacing “the Deputy Minister may be represented only by a public servant” in the first paragraph by “the Agency may be represented only by an employee”.

145. Divisions II.1 and II.2 of Chapter V of the Act are repealed.

146. The Act is amended

(1) by replacing “public servant” wherever it appears in sections 11, 27.1, 27.1.1, 40, 40.1.0.1, 40.1.1, 41, 42, 69.0.4, 78.1, 78.2, 79, 80, 81, 82, 83, 84, 91.1 and 92 by “employee”, with the necessary modifications;

(2) by replacing “the Ministère du Revenu” and “the Ministère” wherever they appear in sections 11, 27.1, 27.1.1, 40, 40.1.0.1, 40.1.1, 41, 69.0.4, 79, 80, 81, 82, 83, 84, 91.1 and 92, and in the heading of subdivision 3 of Division VIII of Chapter III, by “the Agency”;

(3) by replacing “Deputy Minister” in sections 21, 39.1, 50, 51, 52, 68.1, 93.1.23 and 93.9 by “Minister”;

(4) by replacing “public servant” in sections 40, 40.1 and 40.1.1 by “employee”, with the necessary modifications;

(5) by striking out “from the Minister” wherever it appears in sections 69.4, 69.5, 69.5.1, 69.6 and 69.7;

(6) by replacing “ce ministère” in the French text of sections 83 and 84 by “l’Agence”.

GOVERNMENT DEPARTMENTS ACT

147. Section 1 of the Government Departments Act (R.S.Q., chapter M-34) is amended by striking out paragraph 6.

ACT RESPECTING LABOUR STANDARDS

148. Section 39.0.1 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by inserting the following paragraph after paragraph 15 of the definition of “employer subject to contribution”:

“(15.1) the Agence du revenu du Québec;”.

ACT TO FACILITATE THE PAYMENT OF SUPPORT

149. Section 38 of the Act to facilitate the payment of support (R.S.Q., chapter P-2.2) is amended

(1) by replacing “at the Ministère du Revenu” in the portion before paragraph 1 by “at the Agence du revenu du Québec”;

(2) by striking out “by the Minister,” in paragraph 6.

150. Section 42 of the Act is repealed.

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

“**43.** The management of the sums that make up the Fund is entrusted to the Agence du revenu du Québec. The Agency shall keep the books of account of the Fund and record the financial commitments chargeable to it. The Agency shall also ensure that such commitments and the payments arising from them do not exceed and are consistent with the available balances.”

152. Section 78 of the Act is replaced by the following section:

“78. Despite any provision to the contrary, any penal proceeding or civil action in relation to the application or enforcement of this Act is instituted by the Agence du revenu du Québec, under the designation “Agence du revenu du Québec”.

Despite any provision to the contrary, any person having a remedy against the Minister, the Agence du revenu du Québec or the State in relation to or as a result of the application or enforcement of this Act shall direct it against the Agence du revenu du Québec, under the designation “Agence du revenu du Québec”.

Sections 72.4 and 77 of the Tax Administration Act (chapter M-31) and the second and third paragraphs of section 93 of that Act apply, with the necessary modifications, to such a proceeding or action.”

PUBLIC PROTECTOR ACT

153. Section 15 of the Public Protector Act (R.S.Q., chapter P-32) is amended by adding the following paragraph after paragraph 7:

“(8) the Agence du revenu du Québec.”

ACT RESPECTING THE LEGAL PUBLICITY OF SOLE PROPRIETORSHIPS, PARTNERSHIPS AND LEGAL PERSONS

154. Section 74 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45) is amended by replacing “the Minister” in the second paragraph by “the enterprise registrar”.

ACT RESPECTING THE PROCESS OF NEGOTIATION OF THE COLLECTIVE AGREEMENTS IN THE PUBLIC AND PARAPUBLIC SECTORS

155. Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2) is amended by inserting “The Agence du revenu du Québec” in alphabetical order.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

156. Section 223 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by replacing “to the Ministère du Revenu” and “those departments are responsible” in the second paragraph by “to the Minister of Revenue” and “that department or Minister is responsible”, respectively.

157. Schedule I to the Act is amended by inserting “the Agence du revenu du Québec” in paragraph 1, in alphabetical order.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

158. Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by inserting “the Agence du revenu du Québec” in paragraph 1, in alphabetical order.

ACT RESPECTING THE ENTERPRISE REGISTRAR

159. Section 1 of the Act respecting the enterprise registrar (R.S.Q., chapter R-17.1) is amended

(1) by replacing “a public servant to act as enterprise registrar” in the first paragraph by “the enterprise registrar, who is an employee of the Agence du revenu du Québec”;

(2) by replacing “public servants” in the second paragraph by “employees of the Agence du revenu du Québec”;

(3) by replacing “those public servants” in the third paragraph by “those employees”.

160. Section 11 of the Act is amended by replacing “the public servants assisting the enterprise registrar” by “the employees of the Agence du revenu du Québec assisting the enterprise registrar”.

161. Section 14 of the Act is amended by replacing “public servant” in the first paragraph by “employee of the Agence du revenu du Québec”.

162. Section 23 of the Act is amended by replacing “public servants” by “employees of the Agence du revenu du Québec”.

163. Section 24 of the Act is amended by replacing “a public servant” in the first paragraph by “an employee of the Agence du revenu du Québec”.

164. Section 25 of the Act is amended by replacing “a public servant” by “an employee of the Agence du revenu du Québec”.

165. Section 32 of the Act is amended

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

32. Except in the case of a fiscal law within the meaning of the Tax Administration Act (chapter M-31), any person having a remedy against the Minister, the Agence du revenu du Québec or the State in relation to or as a result of the application of a provision of an Act in respect of which responsibilities are entrusted to the enterprise registrar must direct it, despite any provision to the contrary, against the enterprise registrar, under the designation “the enterprise registrar”, if the subject matter of the remedy concerns the exercise of the functions or responsibilities of the enterprise registrar.”;

(2) by replacing “legal department of the Ministère du Revenu” in the second paragraph by “legal department of the Agence du revenu du Québec”.

FUEL TAX ACT

166. Section 1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by striking out subparagraphs *i* and *r* of the first paragraph.

ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

167. Section 1 of the Act respecting the legal publicity of enterprises (2010, chapter 7) is amended by replacing “A public servant is appointed by the Minister of Revenue to act as enterprise registrar.” by “The Minister of Revenue appoints the enterprise registrar, who is an employee of the Agence du revenu du Québec.”

168. Section 4 of the Act is amended by replacing “Public servants” in the first sentence and “The public servants” in the second sentence by, respectively, “Employees of the Agence du revenu du Québec” and “Those employees”.

169. Section 7 of the Act is amended

(1) by replacing “public servants other than those designated under section 4 or to other employees” in the first paragraph by “persons other than the employees designated under section 4”;

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

“A delegation to persons other than employees under the responsibility of the Agence du revenu du Québec must be the subject of an agreement entered into by the Minister.”

170. Section 99 of the Act is amended by replacing “Minister” wherever it appears in the second paragraph by “registrar”.

171. Section 142 of the Act is replaced by the following section:

“**142.** Despite any provision to the contrary, any penal proceeding or civil action in relation to the application or enforcement of an Act that confers responsibilities on the registrar is instituted by the registrar, under the designation “the enterprise registrar”, if the subject matter of the proceeding or action concerns the exercise of the functions or responsibilities of the registrar.

However, despite any provision to the contrary, any proceeding or action relating to the application or enforcement of section 85 is instituted by the Agence du revenu du Québec, under the designation “Agence du revenu du Québec”.”

172. Section 146 of the Act is replaced by the following section:

“**146.** Despite any provision to the contrary, any remedy against the Minister, the Agence du revenu du Québec or the State in relation to or as a result of the application or enforcement of a provision of an Act that confers responsibilities on the registrar must be directed against the registrar, under the designation “the enterprise registrar”, if the subject matter of the remedy concerns the exercise of the functions or responsibilities of the registrar.

However, despite any provision to the contrary, a remedy exercised in relation to or as a result of the application or enforcement of section 85 must be exercised against the Agence du revenu du Québec, under the designation “Agence du revenu du Québec”.”

173. The Act is amended

(1) by replacing “public servants” in sections 5 and 6 by “employees”;

(2) by replacing “a public servant” in sections 8, 9 and 124 by “an employee”.

ORDER IN COUNCIL 430-93 CONCERNING THE PENSION PLAN
FOR FEDERAL EMPLOYEES TRANSFERRED TO EMPLOYMENT
WITH THE GOUVERNEMENT DU QUÉBEC

174. Section 10 of Order in Council 430-93 dated 31 March 1993 (1993, G.O. 2, 2389) concerning the pension plan for federal employees transferred to employment with the gouvernement du Québec is amended by adding the following paragraph after the first paragraph:

“For the purposes of the first paragraph, an employee of the Agence du revenu du Québec is deemed to be subject to the Public Service Act.”

CHAPTER IX**MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS**

175. Unless the context indicates otherwise, in any other Act, regulation, order, order in council, proclamation, administrative remedy, judicial proceeding, judgment, ordinance, contract, agreement, accord or other document,

(1) a reference to the Ministère du Revenu is a reference to the Agence du revenu du Québec;

(2) a reference to the Deputy Minister of Revenue or an Assistant Deputy Minister of Revenue is a reference to the president and chief executive officer of the Agence du revenu du Québec or one of its vice-presidents, respectively;

(3) a reference to a public servant or an employee of the Ministère du Revenu is a reference to an employee of the Agence du revenu du Québec; and

(4) a reference to the Act respecting the Ministère du Revenu or one of its provisions is a reference to the Tax Administration Act or the corresponding provision of that Act.

176. Proceedings to which the Minister of Revenue, the Deputy Minister of Revenue or the Ministère du Revenu is a party are continued by the Agency without continuance of suit.

177. The Agence du revenu du Québec established by section 1 replaces the Ministère du Revenu.

For the purposes of the Act to promote workforce skills development and recognition (R.S.Q., chapter D-8.3), the Agency is not a new employer.

178. The policies, directives, standards and rules applicable within the Ministère du Revenu and subsequent amendments become, with the necessary modifications, those of the Agency. If such a policy, directive, standard or rule provides for the authorization or decision of a third party, the authorization or decision of the Agency is sufficient in matters within its jurisdiction.

179. The Agency may use, for a period of 18 months beginning 1 April 2011, a list of the candidates declared qualified established before that date by the Chair of the Conseil du trésor in accordance with the Règlement sur la tenue de concours, enacted by Order in Council 2290-85 (1985, G.O. 2, 6362, French only), to which the Ministère du Revenu would have had access.

180. The person holding the position of Deputy Minister of Revenue on 31 March 2011 and those holding the position of Assistant Deputy Minister of Revenue on that date become, respectively, president and chief executive

officer and vice-presidents of the Agency on the same conditions until they are appointed as such or replaced by the Government.

During that time, they are, if applicable, on leave without pay from the public service.

181. Subject to the applicable conditions of employment, any person who, on 31 March 2011, is in the employ of the Ministère du Revenu or is a public servant in the legal directorate or the public relations and communications directorate of that department becomes an employee of the Agency.

182. The employees of the Agency continue to be represented by the certified associations representing them on 31 March 2011 and the collective agreements in force at that date, or the provisions in lieu of a collective agreement, continue to apply until their date of expiry.

A person who becomes an employee of the Agency after 31 March 2011 is governed by the same conditions of employment as those applicable to the group of employees to which he or she belongs.

183. Any employee who, on the date he or she was transferred to the Agency under section 181, was a public servant with permanent tenure may 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 the Public Service Act applies to an employee who participates in such a competition for promotion.

184. An employee transferred to the Agency under section 181 may apply for a transfer to a position in the public service or enter a competition for promotion in accordance with the Public Service Act if, on 31 December 2010, the employee is a public servant, other than a casual employee, who has not obtained permanent tenure and, at the time of the transfer or promotion, has successfully completed the probationary period required under section 13 of the Public Service Act.

The period served as an employee of the Agency is taken into account in calculating the length of the probationary period and the period of continuous employment required for the purposes of section 14 of the Public Service Act.

Section 35 of the Public Service Act applies to an employee who participates in such a competition for promotion.

185. An employee transferred to the Agency under section 181 may apply for a transfer to a position in the public service or enter a competition for promotion in accordance with the Public Service Act if the employee obtains the status of temporary employee following the first operation carried out under

a letter of agreement between the Chair of the Conseil du trésor and the Syndicat de la fonction publique du Québec or the Syndicat de professionnelles et professionnels du gouvernement du Québec to allow certain casual or seasonal employees to obtain that status, to the extent that the letter of agreement becomes applicable.

However, at the time of the transfer or promotion, the employee must have successfully completed the probationary period required under section 13 of the Public Service Act.

The period served as an employee of the Agency accumulated after obtaining the status of temporary employee in accordance with the first paragraph is taken into account in calculating the length of the probationary period and the period of continuous employment required for the purposes of section 14 of the Public Service Act.

Section 35 of the Public Service Act applies to an employee who participates in such a competition for promotion.

186. An employee referred to in any of sections 183 to 185 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 of transfer, as well as the years of experience and the level of schooling attained while in the employ of the Agency.

If an employee is transferred into the public service under any of sections 183 to 185, the deputy minister or chief executive officer whom the employee comes under must assign to the employee a classification compatible with the assessment provided for in the first paragraph.

If an employee is promoted under any of sections 183 to 185, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

187. If some or all of the operations of the Agency are discontinued, an employee referred to in section 181 is entitled to be placed on reserve in the public service with the same classification the employee had before the date on which the employee was transferred to the Agency, if the employee was a public servant with permanent tenure on the date of the transfer.

In such a case, the Chair of the Conseil du trésor determines the employee's classification on the basis of the criteria set out in the first paragraph of section 186.

188. A person referred to in section 181 who, in accordance with the applicable conditions of employment, refuses to be transferred to the Agency is assigned to the Agency until the Chair of the Conseil du trésor is able to

place the person in accordance with section 100 of the Public Service Act. A person placed on reserve under the first paragraph of section 187 remains in the employ of the Agency until the Chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act.

The first paragraph applies, with the necessary modifications, to a person holding a legal management position.

For the purposes of this section, the employment conditions of a person holding a legal management position that pertain to a right to refuse a transfer are the same as those of the other management personnel.

189. Subject to remedies available under a collective agreement, or the provisions in lieu of a collective agreement, an employee referred to in section 181 who is dismissed may bring an appeal under section 33 of the Public Service Act if, on the date of the transfer to the Agency, the employee was a public servant with permanent tenure.

190. The conditions of employment of an employee of the Ministère du Revenu transferred to the Agency under section 181 who is not governed by a collective agreement continue to apply, with the necessary modifications, until they are modified by the Agency.

191. The president and chief executive officer exercises the powers of the board of directors until the board of directors is established.

192. The Minister must give the board of directors, before 31 March 2012, a written directive under section 6 concerning the collaboration policy referred to in subparagraph 12 of the second paragraph of section 26.

193. For the first appointment of the members of the board of directors, section 11 is to read as follows:

“**11.** The Government appoints the members of the board of directors bearing in mind that, except in the case of the chair of the board and the president and chief executive officer, they must, as a group, have the appropriate expertise and experience in the following fields:

- (1) financial management;
- (2) internal control systems;
- (3) risk management;
- (4) information technologies;
- (5) the management of complex and multidimensional customer services;

(6) human resources management, labour relations and organizational development; and

(7) ethics and governance.”

194. For the first appointment of the members of the board of directors, section 19 is to read as follows:

“**19.** Board members, other than the president and chief executive officer and the members mentioned in the second paragraph of section 14, receive a remuneration made up of a basic annual amount plus an allowance for each meeting of the board and of the various committees under the authority of the board they attend, as follows:

(1) the chair of the board receives an annual remuneration of \$17,064, plus a flat-rate attendance allowance of \$800 per meeting of the board and of the various board committees;

(2) the other board members receive an annual remuneration of \$8,532, plus a flat-rate attendance allowance of \$533 per meeting of the board and of the various board committees;

(3) board members who chair one of the three committees established under the first paragraph of section 30 receive an additional \$3,200 annually;

(4) the attendance allowance per meeting of the board and of the various board committees is reduced by half for special brief meetings of the board or of a board committee held by telephone conference or some other means of distance communication;

(5) the remuneration set under this section is increased, from the year 2011, by a percentage equal to the percentage of increase applicable to the salary scales for management personnel in the public service and on the same dates;

(6) the remuneration of a retired public sector employee who is appointed to the board of directors is reduced by half of the amount of the pension received by the person from the public sector, which reduction applies to all remuneration, including attendance allowances;

(7) the chair of the board is entitled, on presentation of vouchers, to reimbursement of entertainment expenses incurred in the exercise of his or her functions, up to the maximum amount to be set by the Agency and in accordance with the rules and scales adopted by the Agency;

(8) board members are entitled to reimbursement of travel and living expenses incurred in the exercise of their functions, in accordance with the rules and scales adopted by the Agency.

The remuneration payable under this section may be modified by the Government.”

195. The ownership of corporeal and incorporeal movable property at the disposal of the Ministère du Revenu on 31 March 2011 is transferred, at book value, to the Agency, except

(1) the property that belongs to the Société immobilière du Québec under the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1);

(2) the property at the disposal of the Ministère du Revenu under a leasing contract.

196. The assets, including accumulated surpluses, and liabilities of the Collection Fund established under section 97.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), as they stand on 31 March 2011, are transferred to the Agency.

The responsibilities arising from the loans and advances made under sections 97.5 and 97.6 of the Act respecting the Ministère du Revenu, and from the contracts and agreements entered into by the Minister, as manager of the Fund, for the purposes of the Fund’s activities, as they stand on 31 March 2011, are transferred to the Agency.

As regards the responsibilities transferred under the second paragraph, the Agency replaces the Minister and acquires the Minister’s rights and obligations.

197. The assets, including accumulated surpluses, and liabilities of the Information Technologies Fund of the Ministère du Revenu established by Order in Council 1540-96 dated 11 December 1996 (1996, G.O. 2, 7497, French only), as they stand on 31 March 2011, are transferred to the Agency.

198. The assets, including accumulated surpluses, and liabilities of the Supply of Goods and Services Fund established by Order in Council 216-2005 dated 23 March 2005 (2005, G.O. 2, 1209, French only), as they stand on 31 March 2011, are transferred to the Agency.

199. Until the coming into force of the regulation of the Minister referred to in section 40, Division II of the Regulation respecting fiscal administration (R.R.Q., chapter M-31, r. 1), as it reads on 31 March 2011 and with the necessary modifications, constitutes the regulation of the Minister and meets the publication requirement under that section.

Until the coming into force of the by-law of the board of directors referred to in section 32, Division II of the Regulation respecting fiscal administration, as it reads on 31 March 2011 and with the necessary modifications, constitutes that by-law as regards the matters under the responsibility of the board.

200. Five 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. The report must include recommendations concerning the implementation of this Act and the updating of the Agency's mission.

The report must contain an assessment of the effectiveness and performance of the Agency, including benchmarking measures.

The report is tabled in the National Assembly within the following 30 days or, if the Assembly is not sitting, within 30 days of resumption.

201. The Minister of Revenue is responsible for the administration of this Act.

202. This Act comes into force on 1 April 2011, except

(1) sections 10, 13, 14 and 194 where they apply to the chair of the board of directors, sections 15 and 56, sections 57 and 58 where they concern the making of an order by the Government and sections 60, 61, 65 and 67, which come into force on 8 December 2010;

(2) sections 167 to 172, which come into force on the later of 1 April 2011 and the date set by the Government for the coming into force of each of sections 1, 4, 7, 99, 142 and 146 of chapter 7 of the statutes of 2010, respectively; and

(3) section 173, which comes into force, in respect of each section of chapter 7 of the statutes of 2010 mentioned in that section, on the later of 1 April 2011 and the date set by the Government for the coming into force of each such section.

2010, chapter 32

AN ACT TO PUT A STOP TO ELECTION CONTRIBUTIONS IN THE NAME OF ANOTHER

Bill 113

Introduced by Mr. Jean-Marc Fournier, Minister responsible for the Reform of Democratic Institutions and Access to Information

Introduced 7 October 2010

Passed in principle 2 November 2010

Passed 8 December 2010

Assented to 8 December 2010

Coming into force: With the exception of section 4, which comes into force on 1 January 2011, this Act comes into force on 1 May 2011, unless the Government sets an earlier date for its coming into force.

Legislation amended:

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Act respecting school elections (R.S.Q., chapter E-2.3)

Election Act (R.S.Q., chapter E-3.3)

Explanatory notes

This Act amends the Election Act to reinforce the provisions prohibiting the making of contributions to a political party, a party authority, an independent Member or an independent candidate, in the name of another.

To that end, an express stipulation is introduced that contributions must be made voluntarily, without compensation and for no consideration, and may not be reimbursed in any way. Electors making a contribution will be required to sign a declaration to that effect. An express prohibition against any person inciting an elector to make a contribution by using threats or coercion or by promising compensation, consideration or a reimbursement is also introduced.

Furthermore, the total of contributions that may be made to each party, independent Member and independent candidate by the same elector during the same calendar year is lowered from \$3,000 to \$1,000. Anonymous contributions are prohibited and certain rules concerning revenue other than contributions are revised.

(Cont'd on next page)

Explanatory notes (Cont'd)

Under the new provisions, the penalty scheme for illegal contributions is revised. Fines for contravening contribution rules are increased; certain such contraventions are defined as corrupt electoral practices, and the conclusion of public contracts is prohibited, for a period of up to five years, with a natural or legal person who has been convicted of an offence relating to contributions, or with a legal person or partnership one of whose directors, officers or partners has been convicted of such an offence.

Lastly, the same measures are introduced into the Act respecting elections and referendums in municipalities and the Act respecting school elections and certain adjustments are made to the penal provisions of those Acts.



Chapter 32

AN ACT TO PUT A STOP TO ELECTION CONTRIBUTIONS IN THE NAME OF ANOTHER

[Assented to 8 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ELECTION ACT

1. Section 1 of the Election Act (R.S.Q., chapter E-3.3) is amended by replacing subparagraph 5 of the first paragraph by the following subparagraph:

“(5) is not deprived of election rights pursuant to this Act, the Referendum Act (chapter C-64.1), the Act respecting elections and referendums in municipalities (chapter E-2.2) or the Act respecting school elections (chapter E-2.3),”.

2. Section 88 of the Act is amended

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

(2) by adding “the total amount collected must not exceed 3% of the total contributions collected by the entity in the period covered by a financial report; in the case of a party, that percentage applies to the total sum of the amounts collected by the party and by each of its party authorities;” at the end of subparagraph 6 of the second paragraph;

(3) by inserting the following subparagraph after subparagraph 6 of the second paragraph:

“(6.1) ancillary revenue collected at a political activity or rally in accordance with the Chief Electoral Officer’s directives;”.

3. Section 90 of the Act is amended by adding the following sentence at the end: “Contributions must be made voluntarily, without compensation and for no consideration, and may not be reimbursed in any way.”

4. Section 91 of the Act is amended by replacing “\$3,000” in the first paragraph by “\$1,000”.

5. The Act is amended by inserting the following section after section 95:

95.1. Every contribution must be accompanied with a contribution slip approved by the Chief Electoral Officer.

The contribution slip must include the contributor's given name and surname and domiciliary address, the amount of the contribution and a declaration signed by the elector that the contribution is being made out of the elector's own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way."

6. The Act is amended by inserting the following section after section 100:

"100.1. An official representative of an authorized entity who, during political activities or rallies held in the period covered by a financial report, collected amounts totalling more than 3% of the total contributions the official representative collected during that period must, within 30 days after the report is submitted, remit to the Chief Electoral Officer an amount equal to the part of the amounts collected that exceeds that percentage.

The Chief Electoral Officer shall pay the amount over to the Minister of Finance."

7. Section 114 of the Act is amended

(1) by striking out paragraph 1;

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

"(3.1) the total sum of amounts collected under subparagraph 6.1 of the second paragraph of section 88 as ancillary revenue at a political activity or rally, how those amounts break down, and the nature, place and date of the activity or rally;".

8. Section 126 of the Act is amended by adding ", except any information on the contribution slip described in section 95.1 other than the contributor's given name and surname, the address of the contributor's domicile and the amount of the contribution" at the end of the first paragraph.

9. Section 559.1 of the Act is amended by striking out paragraph 1.

10. Section 564 of the Act is replaced by the following section:

"564. A person who contravenes any of sections 62, 66, 74, 76, 92, 93, 95, 96, 97, 99, 102 to 106, 408, 410, 416 to 420, 422 to 424, 457.2, 457.9 and 457.11 to 457.17 is liable to a fine of \$500 to \$10,000."

11. The Act is amended by inserting the following sections after section 564:

"564.1. The following are liable to a fine of \$5,000 to \$20,000 for a first offence and a fine of \$10,000 to \$30,000 for any subsequent offence within 10 years:

(1) an elector who falsely declares that a contribution is being made out of the elector's own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way;

(2) a person who, by using threats or coercion or by promising compensation, consideration or a reimbursement, incites an elector to make a contribution.

If a person is convicted of an offence under this section, a judge may, on an application by the prosecutor which is attached to the statement of offence, impose an additional fine equal to twice the amount of the illegal contribution for which the person is convicted, even if the maximum fine under the first paragraph has been imposed on the person.

“564.2. A person who contravenes or attempts to contravene any of sections 87 to 91, 100, 413 to 415, 429 and 429.1 is liable to a fine of \$5,000 to \$20,000 for a first offence and a fine of \$10,000 to \$30,000 for any subsequent offence within 10 years, in the case of a natural person, or to a fine of \$10,000 to \$50,000 for a first offence and a fine of \$50,000 to \$200,000 for any subsequent offence within 10 years, in the case of a legal person.

If a person is convicted of an offence for contravening or attempting to contravene any of sections 87, 90 and 91, a judge may, on an application by the prosecutor which is attached to the statement of offence, impose an additional fine equal to twice the amount of the illegal contribution for which the person is convicted, even if the maximum fine under the first paragraph has been imposed on the person.

“564.3. From the date of the judgment of conviction, no public contract may be entered into with a natural or legal person who has been convicted of an offence for contravening any of sections 87, 90 and 91 or an offence under section 564.1. The prohibition applies for a period of three years from the date of the judgment of conviction or, in the case of a subsequent conviction within ten years, for a period of five years from the date of the subsequent conviction.

Similarly, from the date of an order under section 564.4, no public contract may be entered into with a legal person or partnership named in the order. The prohibition applies for a period of three years from the date of the order or, if the legal person or partnership has been the subject of an earlier order, for a period of five years from the date of the new order.

As soon as the judgment of conviction is rendered or the order under section 564.4 is issued, the prohibition applies despite any appeal or other remedy.

However, in the case of an appeal of or other remedy against the judgment of conviction or the order, a judge may, on a motion, suspend the prohibition if the judge considers that it is in the public interest, taking into account, among other things,

- (1) the spirit of the law;
- (2) the fact that, on the face of it, the judgment of conviction appears to be ill-founded;
- (3) the existence of exceptional circumstances, if the matter is a serious one and there is colour of right;
- (4) any serious and irreparable harm suffered; and
- (5) the balance of convenience and the fact that the public interest must override any private interest.

For the purposes of this section, a public contract is a contract of any kind, including any directly or indirectly related subcontract, to which any of the following is party:

- (1) a public body, government agency or government enterprise within the meaning of the Auditor General Act (chapter V-5.01);
- (2) the Université du Québec or its constituent universities, research institutes or superior schools within the meaning of the Act respecting the Université du Québec (chapter U-1);
- (3) an educational institution at the university level referred to in any of paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1) and not referred to in subparagraph 2;
- (4) a general and vocational college established under the General and Vocational Colleges Act (chapter C-29);
- (5) a school board governed by the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) or the Comité de gestion de la taxe scolaire de l'île de Montréal;
- (6) a private institution accredited for purposes of subsidies under the Act respecting private education (chapter E-9.1);
- (7) any other educational institution more than half of whose expenditures are provided for in the budgetary estimates tabled in the National Assembly otherwise than under a transferred appropriation;
- (8) a public or private institution under agreement governed by the Act respecting health services and social services (chapter S-4.2);
- (9) the regional council established by the Act respecting health services and social services for Cree Native persons (chapter S-5);

(10) a municipality or a body within the meaning of section 18 or 19 of the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3);

(11) a mixed enterprise company governed by the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01);

(12) a regional conference of elected officers established under the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) or a local development centre constituted under the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (chapter M-30.01); or

(13) an agency described in paragraph 4 of section 4 of the Lobbying Transparency and Ethics Act (chapter T-11.011).

“564.4. If a natural person has been convicted of an offence under a provision referred to in the first paragraph of section 564.3 committed while the person was a director, officer or partner of a legal person or partnership, the person is presumed to have committed the offence for the benefit of or with a view to benefiting the legal person or partnership.

The Chief Electoral Officer may, after a judgment of conviction is rendered against the person, apply to the Superior Court for an order stating that section 564.3 applies to the legal person or partnership. The onus is on the legal person or partnership to prove, on the balance of probabilities, that the offence was not committed for its benefit or with a view to benefiting it.

“564.5. The Chief Electoral Officer shall keep a register of the persons and partnerships referred to in the first and second paragraphs of section 564.3, which states, for each one,

(1) in the case of a natural person, the person's name and the name of the municipality in which the person resides;

(2) in the case of a legal person or partnership, its name and the address of its principal establishment in Québec;

(3) the penalty and any other measure imposed by the judge;

(4) the date on which the prohibition from entering into a public contract ends; and

(5) any other information the Chief Electoral Officer considers to be in the public interest.

The information contained in the register is public information, and the Chief Electoral Officer must make it available to the public, including on its website.

564.6. Every person who enters into a contract with a department or body mentioned in the fifth paragraph of section 564.3 in contravention of that section is liable to a fine corresponding to the value of any consideration received by the person or payable to the person under the contract.”

12. Section 567 of the Act is amended by replacing “or in sections 557 to 560” in the first paragraph by “, in any of sections 557 to 560, in section 564.1 or in section 564.2 where it refers to sections 87, 90 and 91”.

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

13. Section 428 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended

(1) by striking out paragraph 2;

(2) by adding “the total amount collected must not exceed 3% of the total contributions collected during the period covered by a financial report;” at the end of paragraph 7;

(3) by inserting the following paragraph after paragraph 7:

“(7.1) ancillary revenue collected at a political activity or rally in accordance with the Chief Electoral Officer’s directives;”.

14. Section 430 of the Act is replaced by the following section:

430. Every contribution must be made by the elector himself and out of his own property. It must be made voluntarily, without compensation and for no consideration, and may not be reimbursed in any way.”

15. Section 434 of the Act is amended

(1) by adding “in the form prescribed by the Chief Electoral Officer” at the end of the second paragraph;

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

“The receipt must include the contributor’s given name and surname and domiciliary address, the amount of the contribution and a declaration signed by the elector that the contribution is being made out of the elector’s own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way.”

16. The Act is amended by inserting the following section after section 440:

“440.1. An official representative of a party or an authorized independent candidate who, during political activities or rallies held in the period covered by a financial report, collected amounts totalling more than 3% of the total contributions the official representative collected during that period must, within 30 days after the report is filed, remit to the treasurer an amount equal to the part of the amounts collected that exceeds that percentage.

The treasurer shall pay the amount into the general fund of the municipality.”

17. Section 441 of the Act is repealed.

18. Section 480 of the Act is amended

(1) by striking out paragraph 1;

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

“(4.1) the total amount of ancillary revenue collected at a political activity or rally in accordance with the Chief Electoral Officer’s directives, how that revenue breaks down, and the nature, place and date of the activity or rally;”.

19. Section 483 of the Act is amended

(1) by replacing “two years” in the first paragraph by “five years”;

(2) by striking out “Notwithstanding the first paragraph,” in the second paragraph and by replacing “on request” at the end of that paragraph by “every three months”.

20. Section 606 of the Act is replaced by the following section:

“606. Every official representative of an authorized party who fails to keep, for five years after the filing of a financial report, the receipts issued for contributions collected as well as the vouchers for the period covered by the report or who fails to remit the receipts and vouchers to the treasurer is guilty of an offence.”

21. Section 610 of the Act is amended

(1) by inserting the following subparagraphs after subparagraph *b* of paragraph 1:

“(b.1) the contribution is not being made voluntarily by the elector;

“(b.2) the elector is receiving compensation or consideration, or is being reimbursed;”;

(2) by striking out “, unless it consists in the furnishing of services” in subparagraph *c* of paragraph 1;

(3) by inserting the following subparagraph after subparagraph *d* of paragraph 1:

“(e) the goods or services furnished free of charge for political purposes are not being assessed in accordance with the third paragraph of section 427;”;

(4) by striking out “knowingly” in paragraph 2;

(5) by adding the following paragraphs after paragraph 2:

“(3) every person who, by using threats or coercion or by promising compensation, consideration or a reimbursement, incites an elector to make a contribution;

“(4) every elector who falsely declares that a contribution is being made out of the elector’s own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way.”

22. Section 610.1 of the Act is amended by striking out “knowingly” in paragraph 2.

23. Section 623 of the Act is amended

(1) by replacing “with the knowledge that it” in subparagraph 1 of the first paragraph by “that”;

(2) by replacing “he knows to be” in subparagraph 2 of the first paragraph by “that is”.

24. The Act is amended by inserting the following section after section 636.2:

“636.3. Every person who attempts to commit an act described in section 599, to the extent that it pertains to a contribution, or any of sections 603, 610, 614 and 619 to 622 is guilty of an offence.”

25. Section 640 of the Act is amended by replacing “589 to 599” by “594 to 598”.

26. Section 640.1 of the Act is amended by replacing “600 to 606” by “600 to 602 and 604 to 606”.

27. Section 641 of the Act is replaced by the following section:

“641. Every person who commits an offence under section 599, to the extent that it pertains to an expense or a loan, or any of sections 603, 607 to 609, 611, 612, 613, 615 to 618 and 623 to 625 is liable to a fine of not less than \$500 nor more than \$10,000.”

28. The Act is amended by inserting the following sections after section 641:

“641.1. Every person who commits an offence under any of sections 589 to 593, 599 to the extent that it pertains to a contribution, 610, 610.1, 614, 619 to 622 and 636.3 is liable,

(1) for a first offence, to a fine of not less than \$5,000 nor more than \$20,000 in the case of a natural person or, in the case of a legal person, to a fine of not less than \$10,000 nor more than \$50,000;

(2) for any subsequent conviction within 10 years, to a fine of not less than \$10,000 nor more than \$30,000 in the case of a natural person or, in the case of a legal person, to a fine of not less than \$50,000 nor more than \$200,000.

If a person is convicted of an offence for contravening or attempting to contravene any of paragraphs 2, 3 and 4 of section 610 or paragraph 2 of section 610.1, a judge may, on an application by the prosecutor which is attached to the statement of offence, impose an additional fine equal to twice the amount of the illegal contribution for which the person is convicted, even if the maximum fine under the first paragraph has been imposed on the person.

“641.2. From the date of the judgment of conviction, no public contract may be entered into with a natural or legal person who has been convicted of an offence for contravening any of sections 429, 430 and 431 or an offence under any of paragraphs 2 to 4 of section 610. The prohibition applies for a period of three years from the date of the judgment of conviction or, in the case of a subsequent conviction within ten years, for a period of five years from the date of the subsequent conviction.

Similarly, from the date of an order under section 641.3, no public contract may be entered into with a legal person or partnership named in the order. The prohibition applies for a period of three years from the date of the order or, if the legal person or partnership has been the subject of an earlier order, for a period of five years from the date of the new order.

As soon as the judgment of conviction is rendered or the order under section 641.3 is issued, the prohibition applies despite any appeal or other remedy.

However, in the case of an appeal of or other remedy against the judgment of conviction or the order, a judge may, on a motion, suspend the prohibition if the judge considers that it is in the public interest, taking into account, among other things,

- (1) the spirit of the law;
- (2) the fact that, on the face of it, the judgment of conviction appears to be ill-founded;
- (3) the existence of exceptional circumstances, if the matter is a serious one and there is colour of right;
- (4) any serious and irreparable harm suffered; and
- (5) the balance of convenience and the fact that the public interest must override any private interest.

For the purposes of this section, a public contract is a contract of any kind, including any directly or indirectly related subcontract, to which any of the following is party:

- (1) a public body, government agency or government enterprise within the meaning of the Auditor General Act (chapter V-5.01);
- (2) the Université du Québec or its constituent universities, research institutes or superior schools within the meaning of the Act respecting the Université du Québec (chapter U-1);
- (3) an educational institution at the university level referred to in any of paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1) and not referred to in subparagraph 2;
- (4) a general and vocational college established under the General and Vocational Colleges Act (chapter C-29);
- (5) a school board governed by the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) or the Comité de gestion de la taxe scolaire de l'île de Montréal;
- (6) a private institution accredited for purposes of subsidies under the Act respecting private education (chapter E-9.1);
- (7) any other educational institution more than half of whose expenditures are provided for in the budgetary estimates tabled in the National Assembly otherwise than under a transferred appropriation;
- (8) a public or private institution under agreement governed by the Act respecting health services and social services (chapter S-4.2);
- (9) the regional council established by the Act respecting health services and social services for Cree Native persons (chapter S-5);
- (10) a municipality or a body within the meaning of section 18 or 19 of the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3);

(11) a mixed enterprise company governed by the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01);

(12) a regional conference of elected officers established under the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) or a local development centre constituted under the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (chapter M-30.01); or

(13) an agency described in paragraph 4 of section 4 of the Lobbying Transparency and Ethics Act (chapter T-11.011).

“641.3. If a natural person has been convicted of an offence under a provision referred to in the first paragraph of section 641.2 committed while the person was a director, officer or partner of a legal person or partnership, the person is presumed to have committed the offence for the benefit of or with a view to benefiting the legal person or partnership.

The Chief Electoral Officer may, after a judgment of conviction is rendered against the person, apply to the Superior Court for an order stating that section 641.2 applies to the legal person or partnership. The onus is on the legal person or partnership to prove, on the balance of probabilities, that the offence was not committed for its benefit or with a view to benefiting it.

“641.4. The Chief Electoral Officer shall keep a register of the persons and partnerships referred to in the first and second paragraphs of section 641.2, which states, for each one,

(1) in the case of a natural person, the person's name and the name of the municipality in which the person resides;

(2) in the case of a legal person or partnership, its name and the address of its principal establishment in Québec;

(3) the penalty and any other measure imposed by the judge;

(4) the date on which the prohibition from entering into a public contract ends; and

(5) any other information the Chief Electoral Officer considers to be in the public interest.

The information contained in the register is public information, and the Chief Electoral Officer must make it available to the public, including on its website.

“641.5. Every person who enters into a contract with a department or body mentioned in the fifth paragraph of section 641.2 in contravention of that section is liable to a fine corresponding to the value of any consideration received by the person or payable to the person under the contract.”

29. Section 645 of the Act is amended by replacing the first paragraph by the following paragraph:

“**645.** An offence under any of sections 586 to 588, 589 to 598, paragraphs 2, 3 and 4 of section 610, paragraph 2 of section 610.1, and section 636.3 to the extent that it is an offence described in any of paragraphs 2, 3 and 4 of section 610, is a corrupt electoral practice.”

ACT RESPECTING SCHOOL ELECTIONS

30. Section 206.18 of the Act respecting school elections (R.S.Q., chapter E-2.3) is amended

(1) by striking out paragraph 2;

(2) by adding “the total amount collected must not exceed 3% of the total contributions collected during the period covered by a financial report;” at the end of paragraph 6;

(3) by inserting the following paragraph after paragraph 6:

“(6.1) ancillary revenue collected at an election activity or rally in accordance with the Chief Electoral Officer’s directives;”.

31. Section 206.20 of the Act is replaced by the following section:

“**206.20.** Every contribution must be made by the elector himself and out of his own property. It must be made voluntarily, without compensation and for no consideration, and may not be reimbursed in any way.”

32. Section 206.22 of the Act is amended

(1) by adding “in the form prescribed by the Chief Electoral Officer” at the end;

(2) by adding the following paragraph:

“The receipt must include the contributor’s given name and surname and domiciliary address, the amount of the contribution and a declaration signed by the elector that the contribution is being made out of the elector’s own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way.”

33. The Act is amended by inserting the following section after section 206.26:

“206.26.1. An authorized candidate who, during election activities or rallies held in the period covered by a financial report, collected amounts totalling more than 3% of the total contributions the authorized candidate collected during that period must, within 30 days after the report is filed, remit to the director general of the school board an amount equal to the part of the amounts collected that exceeds that percentage.

The director general shall pay the amount into the general fund of the school board.”

34. Section 206.27 of the Act is repealed.

35. Section 209.1 of the Act is amended

(1) by striking out paragraph 1;

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

“(3.1) the total amount of ancillary revenue collected at an election activity or rally in accordance with the Chief Electoral Officer’s directives, how that revenue breaks down, and the nature, place and date of the activity or rally;”.

36. Section 219.3 of the Act is amended by striking out paragraph 1.

37. Section 219.8 of the Act is amended

(1) by inserting the following subparagraphs after subparagraph *b* of paragraph 1:

“(b.1) the contribution is not being made voluntarily by the elector;

“(b.2) the elector is receiving compensation or consideration, or is being reimbursed;”;

(2) by striking out “, unless it consists in the furnishing of services” in subparagraph *c* of paragraph 1;

(3) by inserting the following subparagraph after subparagraph *d* of paragraph 1:

“(e) the goods or services furnished free of charge for political purposes are not being assessed in accordance with the third paragraph of section 206.17;”;

(4) by striking out “knowingly” in paragraph 2;

(5) by adding the following paragraphs after paragraph 2:

“(3) every person who, by using threats or coercion or by promising compensation, consideration or a reimbursement, incites an elector to make a contribution;

“(4) every elector who falsely declares that a contribution is being made out of the elector’s own property, voluntarily, without compensation and for no consideration, and that it has not and will not be reimbursed in any way.”

38. Section 219.13 of the Act is amended by inserting “incurs or authorizes an election expense or” after “who” in the first paragraph.

39. Section 219.14 of the Act is amended

(1) by replacing “with the knowledge that it” in subparagraph 1 of the first paragraph by “that”;

(2) by replacing “he knows to be” in subparagraph 2 of the first paragraph by “that is”.

40. The Act is amended by inserting the following section after section 219.20:

“219.21. Every person who attempts to commit an act described in section 219.4, to the extent that it pertains to a contribution, or section 219.8, 219.12 or 219.13 is guilty of an offence.”

41. Section 221 of the Act is amended by replacing “any of sections 215 to 217 and 219” by “section 215 or 216”.

42. Section 221.1 of the Act is amended

(1) by replacing “219.1 to 219.18” in the first paragraph by “219.1 to 219.3, paragraphs 1 to 3 of section 219.4 to the extent that they pertain to an expense or a loan, paragraph 4 of that section and sections 219.5 to 219.7, 219.10, 219.11 and 219.14 to 219.18”;

(2) by striking out the second paragraph.

43. The Act is amended by inserting the following sections after section 221.1:

“221.1.1. Every person who commits an offence under any of sections 217 and 219, paragraphs 1 to 3 of section 219.4 to the extent that they pertain to a contribution, and sections 219.8, 219.9, 219.12, 219.13 and 219.21 is liable,

(1) for a first offence, to a fine of not less than \$5,000 nor more than \$20,000 in the case of a natural person or, in the case of a legal person, to a fine of not less than \$10,000 nor more than \$50,000;

(2) for any subsequent conviction within 10 years, to a fine of not less than \$10,000 nor more than \$30,000 in the case of a natural person or, in the case of a legal person, to a fine of not less than \$50,000 nor more than \$200,000.

If a person is convicted of an offence for contravening or attempting to contravene any of paragraphs 2, 3 and 4 of section 219.8, a judge may, on an application by the prosecutor which is attached to the statement of offence, impose an additional fine equal to twice the amount of the illegal contribution for which the person is convicted, even if the maximum fine under the first paragraph has been imposed on the person.

“221.1.2. From the date of the judgment of conviction, no public contract may be entered into with a natural or legal person who has been convicted of an offence for contravening any of sections 206.19, 206.20 and 206.21 or an offence under any of paragraphs 2 to 4 of section 219.8. The prohibition applies for a period of three years from the date of the judgment of conviction or, in the case of a subsequent conviction within ten years, for a period of five years from the date of the subsequent conviction.

Similarly, from the date of an order under section 221.1.3, no public contract may be entered into with a legal person or partnership named in the order. The prohibition applies for a period of three years from the date of the order or, if the legal person or partnership has been the subject of an earlier order, for a period of five years from the date of the new order.

As soon as the judgment of conviction is rendered or the order under section 221.1.3 is issued, the prohibition applies despite any appeal or other remedy.

However, in the case of an appeal of or other remedy against the judgment of conviction or the order, a judge may, on a motion, suspend the prohibition if the judge considers that it is in the public interest, taking into account, among other things,

- (1) the spirit of the law;
- (2) the fact that, on the face of it, the judgment of conviction appears to be ill-founded;
- (3) the existence of exceptional circumstances, if the matter is a serious one and there is colour of right;
- (4) any serious and irreparable harm suffered; and
- (5) the balance of convenience and the fact that the public interest must override any private interest.

For the purposes of this section, a public contract is a contract of any kind, including any directly or indirectly related subcontract, to which any of the following is party:

(1) a public body, government agency or government enterprise within the meaning of the Auditor General Act (chapter V-5.01);

(2) the Université du Québec or its constituent universities, research institutes or superior schools within the meaning of the Act respecting the Université du Québec (chapter U-1);

(3) an educational institution at the university level referred to in any of paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1) and not referred to in subparagraph 2;

(4) a general and vocational college established under the General and Vocational Colleges Act (chapter C-29);

(5) a school board governed by the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) or the Comité de gestion de la taxe scolaire de l'île de Montréal;

(6) a private institution accredited for purposes of subsidies under the Act respecting private education (chapter E-9.1);

(7) any other educational institution more than half of whose expenditures are provided for in the budgetary estimates tabled in the National Assembly otherwise than under a transferred appropriation;

(8) a public or private institution under agreement governed by the Act respecting health services and social services (chapter S-4.2);

(9) the regional council established by the Act respecting health services and social services for Cree Native persons (chapter S-5);

(10) a municipality or a body within the meaning of section 18 or 19 of the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3);

(11) a mixed enterprise company governed by the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01);

(12) a regional conference of elected officers established under the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) or a local development centre constituted under the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (chapter M-30.01); or

(13) an agency described in paragraph 4 of section 4 of the Lobbying Transparency and Ethics Act (chapter T-11.011).

“221.1.3. If a natural person has been convicted of an offence under a provision referred to in the first paragraph of section 221.1.2 committed while the person was a director, officer or partner of a legal person or partnership, the person is presumed to have committed the offence for the benefit of or with a view to benefiting the legal person or partnership.

The Chief Electoral Officer may, after a judgment of conviction is rendered against the person, apply to the Superior Court for an order stating that section 221.1.2 applies to the legal person or partnership. The onus is on the legal person or partnership to prove, on the balance of probabilities, that the offence was not committed for its benefit or with a view to benefiting it.

“221.1.4. The Chief Electoral Officer shall keep a register of the persons and partnerships referred to in the first and second paragraphs of section 221.1.2, which states, for each one,

(1) in the case of a natural person, the person’s name and the name of the municipality in which the person resides;

(2) in the case of a legal person or partnership, its name and the address of its principal establishment in Québec;

(3) the penalty and any other measure imposed by the judge;

(4) the date on which the prohibition from entering into a public contract ends; and

(5) any other information the Chief Electoral Officer considers to be in the public interest.

The information contained in the register is public information, and the Chief Electoral Officer must make it available to the public, including on its website.

“221.1.5. Every person who enters into a contract with a department or body mentioned in the fifth paragraph of section 221.1.2 in contravention of that section is liable to a fine corresponding to the value of any consideration received by the person or payable to the person under the contract.”

44. Section 223.1 of the Act is amended in the first paragraph

(1) by replacing “215 and” by “215,”;

(2) by inserting “, in paragraphs 2 to 4 of section 219.8, and in section 219.21 to the extent that it is an offence described in any of paragraphs 2, 3 and 4 of section 219.8” after “219.3” in the first paragraph.

FINAL PROVISION

45. With the exception of section 4, which comes into force on 1 January 2011, this Act comes into force on 1 May 2011, unless the Government sets an earlier date for its coming into force.

2010, chapter 33

AN ACT TO IMPROVE RELATIONS BETWEEN THE PEOPLE LIVING ALONG OFF-HIGHWAY VEHICLE CLUB TRAILS AND THE USERS OF THOSE TRAILS AND TO IMPROVE USER SAFETY

Bill 121

Introduced by Mr. Norman MacMillan, Minister for Transport

Introduced 27 October 2010

Passed in principle 18 November 2010

Passed 8 December 2010

Assented to 8 December 2010

Coming into force: 1 January 2011 except

**(1) sections 14 and 22 to 51, which come into force on
1 February 2011;**

(2) section 7, which comes into force on 1 October 2011;

**(3) sections 2 and 4, paragraph 1 of section 13 and section 16, which
come into force on 1 December 2011;**

**(4) section 8, subparagraph 5 of the first paragraph of section 47 of the
Act respecting off-highway vehicles as replaced by section 11, and
section 19, which come into force on 1 January 2020;**

**(5) section 5, paragraph 2 of section 10, subparagraphs 3 and 4 of the
first paragraph of section 47 of the Act respecting off-highway vehicles
as replaced by section 11, and section 18, which come into force on
30 June 2011, unless the Government sets an earlier date or earlier
dates for the coming into force of these provisions**

Legislation amended:

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

Act respecting the Ministère des Transports (R.S.Q., chapter M-28)

Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001)

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

Transport Act (R.S.Q., chapter T-12)

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

Regulation amended:

Regulation respecting road vehicle registration (Order in Council 1420-91, 1991, G.O. 2, 4111)

(Cont'd on next page)

Explanatory notes

This Act amends the Act respecting off-highway vehicles in order to introduce rules regarding the times and places off-highway vehicles may be operated and the signs and signals erected in those places. Subject to the rules that may be prescribed by a municipality, the operation of such vehicles is permitted in certain places only during predetermined hours and is prohibited at a distance of less than 100 metres from a dwelling on new trails laid out after 31 December 2011.

As of 1 January 2020, operation of off-highway vehicles not equipped with a four-stroke engine or a direct-injection two-stroke engine will be prohibited in certain places unless authorized by ministerial regulation.

Fines are increased for some offences, including the fines for operating an off-highway vehicle on private land without the owner's and the lessee's consent.

The period of immunity from prosecution for disturbances to the surrounding neighbourhood and damage relating to noise, odours or other contaminants is extended to 1 December 2017. The Minister must set up a procedure for dealing with complaints about such disturbances or damage, and the complainant, if the procedure yields no results, may have a mediator appointed to attempt to settle the dispute. If no settlement is reached, an arbitrator may be appointed to resolve the dispute. In addition, within five years, the Minister must report to the Government on the provisions regarding immunity, complaints, mediation and arbitration.

A contribution payable by off-highway vehicle owners is also introduced that will serve to set up or continue financial assistance programs. This contribution is paid to the Land Transportation Network Fund.

Lastly, consequential and transitional provisions are introduced.



Chapter 33

AN ACT TO IMPROVE RELATIONS BETWEEN THE PEOPLE LIVING ALONG OFF-HIGHWAY VEHICLE CLUB TRAILS AND THE USERS OF THOSE TRAILS AND TO IMPROVE USER SAFETY

[Assented to 8 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING OFF-HIGHWAY VEHICLES

1. The heading of Chapter III of the Act respecting off-highway vehicles (R.S.Q., chapter V-1.2) is replaced by the following heading:

“AREAS AND TIMES OF USE”.

2. Section 8 of the Act is amended

(1) by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) by government or ministerial regulation, or by a by-law of a regional county municipality, elsewhere than on a trail referred to in section 15 or in areas subject to the conditions, restrictions or prohibitions referred to in subparagraph 1.”;

(2) by inserting “or ministerial” after “government” in the third paragraph.

3. Section 12 of the Act is amended

(1) by inserting “or a highway in the domain of the State,” after “highway” in paragraph 2;

(2) by adding the following paragraphs:

“The distance of 30 metres provided for in the first paragraph increases to 100 metres for any new trail laid out after 31 December 2011. A trail whose course is changed slightly, following the loss of a right of way, for example, does not constitute a new trail.

A change in the course of a trail, as described in the second paragraph, must not bring off-highway vehicles closer than the distance before the change with

regard to the places described in the first paragraph, unless the distance is at least 100 metres.”

4. The Act is amended by inserting the following section after section 12.1:

“**12.2.** Off-highway vehicles may be operated in the places listed in paragraphs 1 to 4 of section 12.1 only from 6 a.m. to 12 midnight.

The operation of an off-highway vehicle is not restricted to the hours set out in the first paragraph in unorganized territories, the Nord-du-Québec administrative region, the territory of the Municipalité régionale de comté du Golfe-du-Saint-Laurent or any other territory not included in the territory of a regional county municipality and determined by ministerial regulation.

Despite the preceding paragraphs, a regional county municipality may, subject to the by-laws a local municipality may pass under paragraph 2 of section 48, pass a by-law to set the hours during which off-highway vehicles may be operated.”

5. The Act is amended by inserting the following after section 14:

“DIVISION I.1

“SIGNS AND SIGNALS ON TRAILS AND OTHER AREAS OF USE

“**14.1.** Whatever the medium, a sign or signal on a trail or other area of use to which this Act applies has the meaning ascribed to it in a ministerial regulation.

Such a regulation sets out the obligations of off-highway vehicle clubs with regard to signs and signals on their trails, including signs indicating hours of operation that differ from those referred to in section 12.2, and specifies the obligations whose violation constitutes an offence.

“**14.2.** Standards for the manufacture and installation of signs and signals to be erected on a trail are established by the Minister and published in a document prepared by the Ministère des Transports.

An off-highway vehicle club responsible for laying out and operating a trail must comply with the standards. It must also maintain the signs and signals erected on any trail it operates, throughout the period of use of the trail.

The Minister may order the removal, at the club’s expense, of any signs or signals that do not comply with the standards.

“**14.3.** The off-highway vehicle club may, by means of the appropriate signs and signals,

- (1) identify where vehicles must stop or yield;
- (2) identify crossings for pedestrians and users of non-motorized transportation;
- (3) prohibit, restrict or otherwise regulate pedestrian and other non-motorized traffic, as well as the operation of certain classes of motor vehicles;
- (4) prohibit, restrict or otherwise regulate the stopping or parking of off-highway vehicles;
- (5) during exceptional events, sports events or competitions, restrict or prohibit access to a trail by all or some off-highway vehicles for the time specified by the club; and
- (6) for safety reasons, restrict or prohibit access to a trail by all or some off-highway vehicles.

“14.4. Only an off-highway vehicle club responsible for a trail may erect signs and signals on it.

It may also remove any sign or signal erected in contravention of the first paragraph.

“14.5. No person may erect a signal, sign, indication or other device on a trail without the authorization of the off-highway vehicle club responsible for maintaining the trail.

The club may remove any object erected in contravention of the first paragraph, at the contravener’s expense.

“14.6. The signs and signals erected on a private trail open to public traffic or on any other land where public traffic is authorized must comply with the standards of manufacture and installation established by the Minister.

“14.7. Every person must comply with the signs and signals erected under this Act.”

6. Section 19 of the Act is amended by adding the following paragraph:

“For the purposes of this Act, the owner of an off-highway vehicle is the person in whose name the vehicle is registered with the Société de l’assurance automobile du Québec in accordance with section 10 of the Highway Safety Code (chapter C-24.2).”

7. The Act is amended by inserting the following section after section 27:

“27.1. Where off-highway vehicular traffic is permitted less than 100 metres away from a dwelling, a facility operated by a healthcare institution or an area reserved for cultural, educational, recreational or sports activities, the speed limit for an off-highway vehicle is 50 km/h. Where such traffic is permitted less than 30 metres from those places, the speed limit is 30 km/h.”

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

“33.1. An off-highway vehicle that is not equipped with a four-stroke engine or a direct-injection two-stroke engine may be operated in the places listed in paragraphs 1 to 4 of section 12.1 only if authorized to do so by ministerial regulation.”

9. The Act is amended by inserting the following after section 45:

“CHAPTER V.1

“COMPLAINTS, MEDIATION AND ARBITRATION

“45.1. The Minister establishes a procedure for dealing with complaints regarding neighbourhood disturbances and any other damage relating to noise, odours or other contaminants with regard to which no legal action can be taken under this Act.

The procedure is administered by a person designated by the Minister.

“45.2. If the procedure does not result in an agreement, the complainant may, from the 30th day following the filing of the complaint, request the person designated to administer the procedure to appoint a mediator to attempt to settle the dispute.

A mediator is chosen, not later than the 15th day following receipt of the request, from among the mediators on a list drawn up beforehand by the Minister. The mediator’s fees are paid in whole or in part by the Ministère des Transports.

In a directive posted on the department’s Internet site, the Minister sets out

(1) the conditions a mediator must meet to be on the list mentioned in the second paragraph;

(2) the rules and responsibilities a mediator must abide by in the exercise of the functions of office;

(3) the fees payable to a mediator by the department and, if applicable, by the parties; and

(4) the number of meetings, which may not be less than four, for which the mediator's fees are to be paid by the department.

“45.3. If the parties decide to continue mediation beyond the number of meetings provided for in subparagraph 4 of the third paragraph of section 45.2, they alone shall pay the mediator's fees for the additional meetings.

“45.4. The role of the mediator is to permit the parties to exchange their points of view and to foster agreement between them.

The mediator may also give an opinion on the dispute, if it persists, and make recommendations.

“45.5. The mediation sessions are conducted in the presence of the two parties and the mediator.

The parties may, on their own initiative or at the suggestion of the mediator, suspend a session in order to seek advice from counsel or from another person, according to the type of advice sought.

“45.6. The mediator may call an initial mediation session and the parties are required to attend.

“45.7. After consultation with the parties, the mediator defines the rules applicable to the mediation and any measures to facilitate its conduct, and determines the schedule of meetings.

The parties must provide the mediator with all the information or documents the mediator requires for the examination of the dispute.

The mediator may convene any person to obtain that person's point of view.

“45.8. Unless the parties agree otherwise, the mediation process may not continue for more than 60 days after the date on which the mediator is appointed.

The mediator may terminate the mediation before the expiry of that time or the time agreed upon, if the mediator considers in the circumstances that mediation is not useful or appropriate; in such a case, the mediator must notify the parties in writing.

“45.9. The mediator sends the mediation report and a copy of any agreement signed by the parties to the Minister. A copy of the report is also sent to the parties.

“45.10. Nothing that is said or written in the course of a mediation session may be admitted as evidence before a court of justice, before a person or body of the administrative branch exercising adjudicative functions, or before

an arbitrator appointed under section 45.13, without the consent of the parties to the mediation.

“45.11. A mediator may not be compelled to disclose anything revealed to or learned by the mediator in the exercise of the functions of office or to produce a document prepared or obtained in the course of such exercise before a court of justice, before a person or body of the administrative branch exercising adjudicative functions, or before an arbitrator appointed under section 45.13.

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 may have access to a document contained in the mediation record.

“45.12. No proceedings may be brought against the mediator for any act performed or omission made in good faith in the exercise of the functions of office.

“45.13. If the mediation does not result in an agreement, the complainant may, between the 30th and 120th day following the filing of the mediation report, request the person designated to administer the procedure for dealing with complaints to appoint an arbitrator to decide the dispute.

The arbitrator is chosen, not later than the 15th day following receipt of the request, from among the arbitrators on a list drawn up beforehand by the Minister.

In a directive posted on the department’s Internet site and published in the *Gazette officielle du Québec*, the Minister sets out the conditions an arbitrator must meet to be on the list mentioned in the second paragraph and the maximum fees an arbitrator may charge the parties.

“45.14. An arbitrator may only order measures

(1) to remedy neighbourhood disturbances by, among other means, erecting sound walls or imposing lower speed limits; and

(2) to stop damage relating to noise, odours or other contaminants by, among other means, re-routing or closing a segment of a trail.

The arbitrator may not order a party to pay damages or, subject to the third paragraph, to pay arbitration expenses.

The arbitrator’s fees and expenses are paid by the parties, unless the arbitrator orders otherwise in a substantiated decision.

“45.15. Arbitrators have all the powers necessary for the exercise of their jurisdiction. They settle disputes in accordance with the applicable rules of law and decide on every question of fact.

“45.16. Except on a question of jurisdiction, no recourse under articles 33 and 834 to 846 of the Code of Civil Procedure (chapter C-25) may be exercised nor any injunction granted against an arbitrator acting in an official capacity.

A judge of the Court of Appeal may, on a motion, annul by a summary proceeding any judgment rendered or order or injunction made contrary to this section.

“45.17. Articles 940 to 940.3, 940.5, 942 to 943.2 and 944.1 to 947.4 of the Code of Civil Procedure (chapter C-25), and the provisions of the Code to which those articles refer, apply, with the necessary modifications, to the arbitration provided for in this chapter.”

10. Section 46 of the Act is amended, in the first paragraph,

- (1) by replacing “30” by “100” in subparagraph 10;
- (2) by striking out subparagraph 12.

11. Section 47 of the Act is replaced by the following section:

“47. The Minister may, by regulation,

(1) allow certain types of off-highway vehicles to be operated on all or part of a public highway maintained by the Minister, on the conditions and for the period of time the Minister determines;

(2) determine any territory not forming part of the territory of a regional county municipality where the operation of off-highway vehicles is not restricted to the hours set out in the first paragraph of section 12.2, in particular where such vehicles are the principal means of transportation;

(3) define the meaning of a sign or signal erected on a trail or in any other place where the operation of an off-highway vehicle is permitted under this Act;

(4) prescribe the obligations of off-highway vehicle clubs with regard to signs and signals on the trails they operate;

(5) establish which off-highway vehicles not equipped with a four-stroke or direct-injection two-stroke engine may be operated in the places listed in paragraphs 1 to 4 of section 12.1; and

(6) determine the regulatory provisions made under this section whose violation constitutes an offence.

The regulatory standards established under this section may include exceptions and may vary according to the types, places of operation or uses of off-highway vehicles determined by the Minister.”

12. The Act is amended by inserting the following section after section 47.1:

“**47.2.** A regional county municipality may, by by-law, prescribe for all or part of its territory, the hours, which may vary from one part of the territory to another, during which off-highway vehicular traffic is permitted.

A by-law made under the first paragraph takes precedence over a by-law made by a local municipality, except a by-law made under subparagraph 2 of the first paragraph of section 48, that may affect the hours during which off-highway vehicular traffic is permitted, including a by-law concerning the environment, disturbances or safety, or to ensure peace, order and good government.

A copy of any by-law made under the first paragraph must be sent to the Minister within 15 days of being passed. The by-law comes into force 90 days after it is passed unless it is the subject of a notice of disallowance published by the Minister in the *Gazette officielle du Québec*.

A local municipality whose territory is not included in that of a regional county municipality is considered to be a regional county municipality for the purposes of this Act.”

13. Section 48 of the Act is amended

(1) by striking out “or on lands in the domain of the State, elsewhere than in the places subject to the conditions, restrictions and prohibitions referred to in subparagraph 1 of the first paragraph of section 8” in paragraph 2;

(2) by adding the following paragraphs:

“Before passing a by-law under subparagraph 1 of the first paragraph, a public meeting on the proposed by-law must be held to hear concerned citizens, get their written observations and answer their questions. The municipality accepts written observations up to the 15th day following the meeting.

The meeting is held by a committee chaired by the mayor of the municipality and consisting of at least two other council members designated by the mayor. Not later than the 15th day before the meeting, the clerk or the secretary-treasurer of the municipality shall publish, in accordance with the Act governing the municipality, a notice of the date, time, place and purpose of the meeting.

A copy of any by-law made under subparagraph 1 of the first paragraph must, within 15 days after being passed, be sent to the Minister together with a report on the consultation provided for in the preceding paragraphs. The by-law comes into force 90 days after it is passed unless it is the subject of a notice of disallowance published by the Minister in the *Gazette officielle du Québec*.”

14. The Act is amended by inserting the following after section 49:

“CHAPTER VI.1

“CONTRIBUTION OF OFF-HIGHWAY VEHICLE OWNERS

“49.1. A contribution by off-highway vehicle owners is established to set up or continue financial assistance programs aimed, among other things, at assisting off-highway vehicle clubs, developing and maintaining infrastructures for off-highway vehicles, and protecting wildlife and wildlife habitats.

Every owner of an off-highway vehicle must pay the contribution. The owner pays the contribution at the same time as the amount due for vehicle registration or the amounts due under section 31.1 of the Highway Safety Code (chapter C-24.2).

“49.2. The Government may, by regulation, set the amount of the contribution, which may vary according to vehicle type or mass or any other mechanical or physical characteristic of the vehicle.

“49.3. The Société de l’assurance automobile du Québec shall pay the contributions of off-highway vehicle owners into the Land Transportation Network Fund established under section 12.30 of the Act respecting the Ministère des Transports (chapter M-28), within the time and according to the terms prescribed by the Minister of Finance.”

15. Section 54 of the Act is amended

(1) by replacing “\$100 to \$200” in the first paragraph by “\$250 to \$1,000”;

(2) by replacing “\$250 to \$500” in the second paragraph by “\$500 to \$1,000”.

16. Section 55 of the Act is amended by replacing “sections 5, 11, 12 and 12.1” by “section 5, sections 11 to 12.2”.

17. Section 55.1 of the Act is amended

(1) by replacing “without the owner’s or lessee’s consent” by “without the owner’s and the lessee’s consent”;

(2) by replacing “\$250 to \$500” by “\$400 to \$800”;

(3) by adding the following paragraph:

“The owner of an off-highway vehicle who allows the vehicle to be operated on private land without the consent of the owner and the lessee of that land, or

who tolerates such operation, is guilty of an offence and is liable to the fine provided for in the first paragraph.”

18. The Act is amended by inserting the following sections after section 55.1:

“**55.2.** A person who contravenes the first paragraph of section 14.4 or 14.5 is guilty of an offence and is liable to a fine of \$300 to \$600.

“**55.3.** Drivers of off-highway vehicles who contravene section 14.7 are guilty of an offence and are liable to a fine of \$100 to \$200.

Drivers of road vehicles who contravene that section are guilty of an offence and are liable to a fine of \$200 to \$400.

Any other person who contravenes that section is guilty of an offence and is liable to a fine of \$50 to \$100.”

19. The Act is amended by inserting the following section after section 58.2:

“**58.3.** The driver of an off-highway vehicle who contravenes section 33.1 is guilty of an offence and liable to a fine of \$100 to \$200.”

20. Section 87.1 of the Act is amended by replacing “May 2011” in the first paragraph by “December 2017”.

21. Section 87.2 of the Act is replaced by the following section:

“**87.2.** Not later than 8 December 2015, the Minister must report to the Government on the advisability of maintaining in force, amending or repealing section 87.1 and the provisions of Chapter V.1.

The report is tabled by the Minister in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption. It is examined by the appropriate committee of the National Assembly.”

HIGHWAY SAFETY CODE

22. Section 21 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended by adding “or the contribution of off-highway vehicle owners set pursuant to section 49.2 of the Act respecting off-highway vehicles (chapter V-1.2)” at the end of subparagraph 3 of the first paragraph.

23. Section 31.1 of the Code is amended

(1) by inserting “, the contribution of off-highway vehicle owners fixed pursuant to section 49.2 of the Act respecting off-highway vehicles (chapter V-1.2)” after “(chapter T-12)” in the first paragraph;

(2) by replacing “fees or insurance contribution” in the second paragraph by “fees, insurance contribution, contribution of motorists to public transit or contribution of off-highway vehicle owners”;

(3) by inserting “, the contribution of motorists to public transit, the contribution of off-highway vehicle owners” after “insurance contribution” in the fourth paragraph.

24. Section 194.3 of the Code is amended by replacing “and the contribution of motorists to public transit” by “, the contribution of motorists to public transit and the contribution of off-highway vehicle owners”.

25. Section 618 of the Code is amended by inserting “or the contribution of off-highway vehicle owners” after “public transit” in paragraphs 8.8, 11.0.1 and 11.2.

26. Section 648 of the Code is amended

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

“(10) the contributions of the off-highway vehicle owners referred to in Chapter VI.1 of the Act respecting off-highway vehicles (chapter V-1.2).”;

(2) by replacing “Road and Public Transit Infrastructure Fund” in the second paragraph by “Land Transportation Network Fund”.

27. Sections 648.1 and 648.4 of the Code are amended by replacing “Road and Public Transit Infrastructure Fund” by “Land Transportation Network Fund”.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

28. Section 12.30 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended

(1) by replacing “Road and Public Transit Infrastructure Fund” in paragraph 1 by “Land Transportation Network Fund”;

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

“(a.1) programs covered by section 49.1 of the Act respecting off-highway vehicles (chapter V-1.2).”;

29. The heading of subdivision 1 of Division II of Chapter II of the Act is replaced by the following heading:

“§1. — *Land Transportation Network Fund*”.

30. Section 12.32 of the Act is amended by inserting the following paragraph after paragraph 0.1:

“(0.2) the sums paid by the Société de l’assurance automobile du Québec under section 49.3 of the Act respecting off-highway vehicles (chapter V-1.2);”.

31. Section 12.32.1 of the Act is amended by inserting the following paragraph after the first paragraph:

“The sums referred to in paragraph 0.2 of section 12.32 are to be used to fund the financial assistance programs covered by section 49.1 of the Act respecting off-highway vehicles (chapter V-1.2).”

ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS

32. Sections 16 and 16.1 of the Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001) are amended by replacing “Road and Public Transit Infrastructure Fund” by “Land Transportation Network Fund”.

FUEL TAX ACT

33. Section 55.1.1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by replacing “Road and Public Transit Infrastructure Fund” by “Land Transportation Network Fund” in the first paragraph.

TRANSPORT ACT

34. Sections 88.4, 88.5 and 88.8 of the Transport Act (R.S.Q., chapter T-12) are amended by replacing “Road and Public Transit Infrastructure Fund” by “Land Transportation Network Fund”.

REGULATION RESPECTING ROAD VEHICLE REGISTRATION

35. Sections 24.1 and 25.3 of the Regulation respecting road vehicle registration, enacted by Order in Council 1420-91 dated 16 October 1991 (1991, G.O. 2, 4111), are amended by inserting “, contribution of off-highway vehicle owners” after “contribution of motorists to public transit”.

36. Section 61 of the Regulation is amended by adding the following paragraphs:

“The contribution of off-highway vehicle owners established under section 49.1 of the Act respecting off-highway vehicles (R.S.Q., c. V-1.2), payable to obtain the registration of an off-highway vehicle and the right to operate it, is the product obtained by multiplying the monthly contribution calculated according to the paragraph that follows by the number of calendar

months, including parts of a month, less 1, during which the owner of the vehicle has the right to operate it.

The monthly contribution of off-highway vehicle owners is the quotient obtained by dividing by 12 the amount set pursuant to section 49.2 of the Act respecting off-highway vehicles.

Despite the other provisions of this section, the contribution of off-highway vehicle owners payable to obtain the registration of a snowmobile with a net mass of 450 kg or less and the right to operate the snowmobile is calculated on the basis of the percentage set forth in paragraph 1 of section 62 of the amount fixed under section 49.2 of the Act respecting off-highway vehicles.”

37. Section 67 of the Regulation is amended by inserting “, the contribution of off-highway vehicle owners fixed under section 49.1 of the Act respecting off-highway vehicles (R.S.Q., c. V-1.2)” after “(R.S.Q., c. T-12)”.

38. Sections 68, 72 and 73 of the Regulation are amended by inserting “, the contribution of off-highway vehicle owners fixed under section 49.1 of the Act respecting off-highway vehicles (R.S.Q., c. V-1.2)” after “(R.S.Q., c. T-12)” in the first paragraph.

39. Sections 74 and 75 of the Regulation are amended by replacing “and annual contribution of motorists to public transit fixed under section 88.3 of the Transport Act (R.S.Q., c. T-12)” by “, annual contribution of motorists to public transit fixed under section 88.3 of the Transport Act (R.S.Q., c. T-12) and contribution of off-highway vehicle owners fixed under section 49.1 of the Act respecting off-highway vehicles (R.S.Q., c. V-1.2)”.

40. Section 75.1 of the Regulation is amended by adding the following paragraph at the end:

“The contribution of off-highway vehicle owners payable under sections 67 and 72 to 75 is the product obtained by multiplying the monthly contribution calculated under section 61 by the number of calendar months, including parts of a month, less 1, within the part of the 12-month period considered.”

41. Section 139 of the Regulation is amended by striking out the second sentence of the second paragraph.

42. Section 141 of the Regulation is amended by replacing “69 \$” in the second paragraph by “\$44.50”.

43. The heading of Chapter VI of the Regulation and of subdivision 1 of that chapter are replaced by the following:

“CHAPTER VI**“REIMBURSEMENT OF FEES, OF THE CONTRIBUTION OF MOTORISTS TO PUBLIC TRANSIT AND OF THE CONTRIBUTION OF OFF-HIGHWAY VEHICLE OWNERS**

“§1. — Cases of reimbursement of fees, of the contribution of motorists to public transit and of the contribution of off-highway vehicle owners”.

44. Section 162 of the Regulation is amended by replacing “and the contribution of motorists to public transit” in the first paragraph by “, annual contribution of motorists to public transit and contribution of off-highway vehicle owners”.

45. Section 163 of the Regulation is amended by replacing “and of the contribution of motorists to public transit” by “, of the annual contribution of motorists to public transit and of the contribution of off-highway vehicle owners”.

46. Section 164 of the Regulation is amended by replacing “and the contribution of motorists to public transit” in the first paragraph by “, the annual contribution of motorists to public transit and the contribution of off-highway vehicle owners”.

47. The heading of subdivision 2 of Chapter VI of the Regulation is replaced by the following heading:

“§2. — Calculation of the reimbursement of fees, of the contribution of motorists to public transit and of the contribution of off-highway vehicle owners”.

48. Section 174 of the Regulation is amended by adding the following paragraph at the end:

“The amount of the reimbursement of the contribution of off-highway vehicle owners paid, in the case of a snowmobile with a net mass of 450 kg or less, corresponds to a percentage, set forth in the second paragraph, of the amount fixed under section 49.2 of the Act respecting off-highway vehicles.”

49. The Regulation is amended by inserting the following section after section 176:

“176.1. The amount of the reimbursement of the contribution of off-highway vehicle owners is the product obtained by multiplying the monthly contribution calculated under section 61 by the number of calendar months, less 2, from the date of the event or the date of the new registration, to the date of expiry of the period for which the contribution has been paid.

Despite the first provision of this section, the contribution for a snowmobile with a net mass of 450 kg or less corresponds to a percentage, set forth in the

second paragraph of section 174, of the amount fixed under section 49.2 of the Act respecting off-highway vehicles.”

TRANSITIONAL AND FINAL PROVISIONS

50. Until the coming into force of a government regulation pursuant to section 49.2 of the Act respecting off-highway vehicles (R.S.Q., chapter V-1.2), the contribution of off-highway vehicle owners is \$21 for an all-terrain vehicle and \$40 for a snowmobile with a net mass of 450 kg or less.

51. Unless the context indicates otherwise, a reference in any document to the Road and Public Transit Infrastructure Fund is a reference to the Land Transportation Network Fund.

52. This Act comes into force on 1 January 2011 except

- (1) sections 14 and 22 to 51, which come into force on 1 February 2011;
- (2) section 7, which comes into force on 1 October 2011;
- (3) sections 2 and 4, paragraph 1 of section 13 and section 16, which come into force on 1 December 2011;
- (4) section 8, subparagraph 5 of the first paragraph of section 47 of the Act respecting off-highway vehicles as replaced by section 11, and section 19, which come into force on 1 January 2020;
- (5) section 5, paragraph 2 of section 10, subparagraphs 3 and 4 of the first paragraph of section 47 of the Act respecting off-highway vehicles as replaced by section 11, and section 18, which come into force on 30 June 2011, unless the Government sets an earlier date or earlier dates for the coming into force of these provisions.

2010, chapter 34

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

Bill 71

Introduced by Madam Julie Boulet, Minister of Transport

Introduced 3 December 2009

Passed in principle 11 March 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010, except

(1) section 95, which comes into force on 17 January 2011;

(2) sections 57, 59, 63 to 65, 67 to 69, 79, 80 and 92, which come into force on 9 January 2011;

(3) section 51 as regards paragraph 2, section 55, section 62 as regards section 434.0.1 of the Highway Safety Code, section 72 as regards paragraphs 1 and 3, and sections 73 to 75 and 77, which come into force on 10 March 2011; and

(4) section 4, section 5 as regards paragraph 2, sections 6 to 12, section 13 as regards paragraph 1, sections 14, 15, 17 to 23, 25 to 39, 41, 42, 53, 54, 60 and 61, section 62 as regards sections 434.1 to 434.6 of the Highway Safety Code, sections 66, 71, 76 and 83, section 91 as regards subparagraph 17 of the first paragraph and the fifth paragraph of section 626 of the Highway Safety Code, and sections 99 to 102, which come into force on 30 June 2012, unless the Government sets an earlier date or earlier dates for the coming into force of those provisions

Legislation amended:

Automobile Insurance Act (R.S.Q., chapter A-25)

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

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

Act respecting administrative justice (R.S.Q., chapter J-3)

Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, chapter 40)

Act to again amend the Highway Safety Code and other legislative provisions (2008, chapter 14)

Regulation amended:

Tariff for the purposes of section 194 of the Highway Safety Code, enacted by Order in Council 414-2004 dated 28 April 2004 (2004, G.O. 2, 1341A)

(Cont'd on next page)

Explanatory notes

This Act amends the Highway Safety Code to prohibit holders of a driver's licence who are 21 years of age or under from driving a road vehicle if they have any alcohol in their body. It provides for an immediate 24-hour licence suspension for bus, minibus or taxi drivers whose blood alcohol concentration is equal to or less than 80 mg of alcohol in 100 ml of blood. The same suspension is provided for in the case of drivers of a heavy vehicle carrying goods whose blood alcohol concentration is between 50 and 80 mg of alcohol in 100 ml of blood.

Administrative sanctions relating to alcohol-impaired driving are introduced for repeat offenders and multiple repeat offenders, including an immediate 90-day road vehicle seizure, a lifelong alcohol ignition interlock device requirement and a prohibition from registering and driving a vehicle.

Fines are doubled for speeding in a roadwork zone. Variable speed limits are authorized on autoroutes according to the circumstances and the time of day. Certain traffic rules are modified, in particular those governing the crossing of roadways by pedestrians. Also worthy of note is that municipalities are given the power to authorize cycling against the traffic on a one-way lane.

Certain fines are raised, and an immediate 7-day licence suspension and vehicle seizure are introduced for street racing with another vehicle, or for riding on, or holding on to, the outside of a vehicle in motion or for tolerating such a practice. For a second or subsequent offence, the suspension and seizure periods are increased to 30 days.

The Act contains various other provisions relating to certain specific situations as well as consequential, technical and transitional provisions.



Chapter 34

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

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

HIGHWAY SAFETY CODE

1. Section 4 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended by replacing “pursuant to sections 209.1, 209.2, 209.2.1 and 328.2” in the definition of “pound” by “by a peace officer on behalf of the Société”.

2. Section 31.1 of the Code is amended by replacing “third paragraph” in the third paragraph by “second paragraph”.

3. Section 59 of the Code is amended by replacing “the fourth or sixth paragraph of section 31.1” in the first paragraph by “the third or fifth paragraph of section 31.1”.

4. Section 73 of the Code is amended by adding the following paragraph after the second paragraph:

“If the assessment is carried out in an alcohol and drug rehabilitation centre or in a hospital centre offering alcohol and drug rehabilitation services, it must be carried out by a person authorized by that centre according to the rules established by agreement between the Société and the centre and between the Société and the Association des centres de réadaptation en dépendance du Québec.”

5. Section 76.1.1 of the Code is amended

(1) by replacing “as soon as allowed under the order” by “, unless the court orders otherwise, as soon as the minimum absolute prohibition period under the Criminal Code expires”;

(2) by inserting “, for having a high blood alcohol concentration level” after “alcohol-related offence”.

6. Section 76.1.3 of the Code is replaced by the following section:

“76.1.3. A new driver’s licence issued to a person referred to in section 76.1.2 who has passed a comprehensive assessment or a maintenance assessment provided for in section 76.1.4.1 is subject to driving a road vehicle

mandatorily equipped with an alcohol ignition interlock device approved by the Société for either one or two years, depending on whether, during the 10 years before the cancellation or suspension, the person incurred no cancellation or suspension for an alcohol-related offence, for having a high blood alcohol concentration level or for refusing to provide a breath sample, or one such cancellation or suspension.”

7. Section 76.1.4 of the Code is amended by replacing “when it is an alcohol-related offence and the person’s blood alcohol concentration level at the time of the offence exceeded 160 mg in 100 ml of blood” by “having a high blood alcohol concentration level”.

8. The Code is amended by inserting the following section after section 76.1.4:

“76.1.4.1. In order to obtain a new licence, a person is exempted from the comprehensive assessment provided for in sections 76.1.2 and 76.1.4 if, between the date of the offence and that of the conviction, the person establishes by means of a health assessment under section 73 and paragraph 4 of section 109 that the person’s relationship with alcohol and drugs does not compromise the safe operation of a road vehicle corresponding to the class of licence concerned. However, the person must undergo an assessment to verify whether the status of the person’s relationship with alcohol and drugs has been maintained.

A health assessment that has not been completed by the date of conviction may be continued after that date with a view to obtaining an exemption under the first paragraph.

A person who fails the maintenance assessment provided for in the first paragraph must undergo the comprehensive assessment provided for in sections 76.1.2 and 76.1.4.”

9. Section 76.1.5 of the Code is replaced by the following section:

“76.1.5. A new licence issued to a person referred to in section 76.1.4 who has passed a comprehensive assessment or a maintenance assessment provided for in section 76.1.4.1 is subject to driving a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société for either two or three years, depending on whether, during the 10 years before the cancellation or suspension, the person incurred no cancellation or suspension for an alcohol-related offence or for having a high blood alcohol concentration level, or one cancellation or suspension for an alcohol-related offence.”

10. Section 76.1.6 of the Code is replaced by the following section:

“76.1.6. The new licence and every subsequent licence issued to the person during the person’s life is subject to driving a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société if the cancellation or suspension was incurred

(1) for an alcohol-related offence and, during the 10 years before the cancellation or suspension, the person incurred

(a) more than one cancellation or suspension for an alcohol-related offence; or

(b) both a cancellation or suspension for an alcohol-related offence and a cancellation or suspension for having a high blood alcohol concentration level or for refusing to provide a breath sample; or

(2) for having a high blood alcohol concentration level or for refusing to provide a breath sample and, during the 10 years before the cancellation or suspension, the person incurred

(a) more than one cancellation or suspension for an alcohol-related offence; or

(b) a cancellation or suspension for having a high blood alcohol concentration level or for refusing to provide a breath sample.”

11. Section 76.1.7 of the Code is amended

(1) by replacing paragraph 4 by the following paragraph:

“(4) “alcohol-related offence” means any offence under section 253 or subsection 2, 2.1, 3 or 3.1 of section 255 of the Criminal Code in respect of which there is no court decision stating that the offender’s blood alcohol concentration level at the time of the offence exceeded 160 mg of alcohol in 100 ml of blood;”;

(2) by adding the following paragraph after paragraph 4:

“(5) “having a high blood alcohol concentration level” means any offence under section 253 or subsection 2, 2.1, 3 or 3.1 of section 255 of the Criminal Code in respect of which there is a court decision stating that the offender’s blood alcohol concentration level at the time of the offence exceeded 160 mg of alcohol in 100 ml of blood.”

12. Section 76.1.8 of the Code is amended by replacing “or 76.1.4” by “, 76.1.4 or 76.1.4.1”.

13. Section 76.1.9 of the Code is amended

(1) by replacing “and 76.1.4” by “, 76.1.4 and 76.1.4.1”;

(2) by replacing “the Fédération québécoise des centres de réadaptation pour personnes alcooliques et autres toxicomanes” by “the Association des centres de réadaptation en dépendance du Québec”.

14. Section 81 of the Code is amended

(1) by striking out “health” in paragraph 1;

(2) by replacing “or 76.1.4” in paragraphs 1 to 3 by “, 76.1.4 or 76.1.4.1”;

(3) by inserting “or of a person authorized by an alcohol and drug rehabilitation centre” after “designate by name” in paragraph 3.

15. Section 83 of the Code is amended by replacing “or 76.1.4” in paragraph 2 by “, 76.1.4 or 76.1.4.1”.

16. Section 89 of the Code is amended by replacing “within 90 days of” by “during the six months after”.

17. Section 98.1 of the Code is repealed.

18. Section 139 of the Code is replaced by the following section:

“**139.** Every person who contravenes the first paragraph of section 102 or fails to comply with a condition attached to the person’s licence under section 98, other than the operation of a road vehicle mandatorily equipped with an alcohol ignition interlock device or the conditions for its use, is liable to a fine of \$100 to \$200.

The holder of a licence to drive a road vehicle mandatorily equipped with an alcohol ignition interlock device who fails to comply with that requirement or with the conditions for the use of the device is liable to a fine of \$1,500 to \$3,000.”

19. Section 141 of the Code is amended by adding the following paragraph:

“Despite the first paragraph, a person who, after a period of licence cancellation or suspension of the right to obtain a licence for an alcohol-related offence under section 180, operates a road vehicle without holding a licence is liable to a fine of \$1,500 to \$3,000.”

20. Section 143 of the Code is amended by replacing “or 191.2” by “, 191.2, 202.4 or 202.5”.

21. Section 143.1 of the Code is amended by replacing “and 191.2” by “and 191.2 and subparagraph 2 of the first paragraph of section 202.4”.

22. Section 144 of the Code is amended by replacing “pursuant to section 180” by “under section 180, subparagraph 1 of the first paragraph of section 202.4 or section 202.5”.

23. The Code is amended by replacing the heading of Title V by the following heading:

“SANCTIONS”.

24. Section 182 of the Code is amended by replacing “conditional release” by “a conditional”.

25. Section 190 of the Code is amended

(1) by striking out “health” in paragraph 1;

(2) by replacing “or 76.1.4” in paragraphs 1 to 3 by “, 76.1.4 or 76.1.4.1”;

(3) by inserting “or of a person authorized by an alcohol and drug rehabilitation centre” after “designate by name” in paragraph 3.

26. Section 191 of the Code is amended by replacing “or 76.1.4” by “, 76.1.4 or 76.1.4.1”.

27. The Code is amended by inserting the following sections after section 202:

“202.0.1. If a person is convicted of an alcohol-related offence committed with a road vehicle and, during the 10 years before that conviction, was convicted at least twice of an alcohol-related offence or at least once for an offence relating to a high blood alcohol concentration level, for refusing to provide a breath sample or for failing to stop at the scene of an accident, the Société must

(1) prohibit any road vehicle registered in the name of the person from being put or put back into operation; and

(2) refuse to register any road vehicle in the person’s name except if, on the day the vehicle was transferred or leased or in the 10 preceding days, the transferor or lessor had obtained confirmation from the Société, pursuant to section 611.1, that there were no grounds under this Code to prevent the transfer or leasing of the vehicle.

The Société must take the same measures if it receives a notice of conviction for an offence relating to a high blood alcohol concentration level, for refusing to provide a breath sample or for failing to stop at the scene of an accident with respect to a person who was convicted at least once, during the 10 years before that conviction, of one of those offences or of an alcohol-related offence.

The prohibition on putting or putting back into operation a road vehicle registered in the name of a person described in the first paragraph and the refusal to register a road vehicle in the person’s name do not apply

(1) if the vehicle must be driven by a third party on the person's behalf as part of the person's business operations; or

(2) if the vehicle is equipped with an alcohol ignition interlock device approved by the Société, and the person has been issued a licence to drive a vehicle mandatorily equipped with such a device.

The measures prescribed in the first paragraph take effect as soon as the Société receives the notice of conviction from the clerk of a court of justice, and are lifted when the person obtains a driver's licence that is not restricted to the operation of a road vehicle mandatorily equipped with an alcohol ignition interlock device approved by the Société.

“202.0.2. No person who is subject to the measures prescribed in section 202.0.1 may acquire or lease a road vehicle.

“202.0.3. For the purposes of section 202.0.1,

(1) “failing to stop at the scene of an accident” means an offence under section 249.1 or subsection 1, 1.2 or 1.3 of section 252 of the Criminal Code;

(2) “alcohol-related offence” means an offence under section 253 or subsection 2, 2.1, 3 or 3.1 of section 255 of the Criminal Code in respect of which there is no court decision stating that the offender's blood alcohol concentration level at the time of the offence exceeded 160 mg of alcohol in 100 ml of blood;

(3) “high blood alcohol concentration level” means an offence under section 253 or subsection 2, 2.1, 3 or 3.1 of section 255 of the Criminal Code in respect of which there is a court decision stating that the offender's blood alcohol concentration level at the time of the offence exceeded 160 mg of alcohol in 100 ml of blood; and

(4) “refusing to provide a breath sample” means an offence under subsection 5 of section 254 or subsection 2.2 or 3.2 of section 255 of the Criminal Code.”

28. Section 202.2 of the Code, amended by section 35 of chapter 40 of the statutes of 2007, is again amended

(1) by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) the holder of a moped or farm tractor licence only who has held that licence for less than five years and is 22 years of age or older;”;

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

“(4) the holder of a driver’s licence who is 21 years of age or younger.”

29. The Code is amended by inserting the following sections after section 202.2.1, enacted by section 18 of chapter 29 of the statutes of 2002:

“**202.2.1.1.** In addition to persons who are subject to section 202.2, no person may drive or have the care or control of a bus, minibus or taxi if there is any alcohol in the person’s body.

“**202.2.1.2.** As for heavy vehicles other than those referred to in section 202.2.1.1, no person may drive or have the care or control of such a heavy vehicle with a blood alcohol concentration level equal to or in excess of 50 mg of alcohol in 100 ml of blood.

The prohibition does not apply to

(1) a combination of road vehicles having a net mass of over 3,000 kg consisting of a passenger vehicle drawing a camping trailer or a tent-trailer;

(2) a motor home; or

(3) a heavy vehicle having a net mass of 3,000 kg or less not requiring the display of safety marks under a regulation made under section 622.”

30. Section 202.3 of the Code is amended by inserting “, 202.2.1.1 or 202.2.1.2” after “202.2” in the first paragraph.

31. Section 202.4 of the Code is amended

(1) by striking out “or 202.2.1” in subparagraph 2 of the first paragraph;

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

“(3) for 24 hours, the licence of any person who is subject to the prohibition under section 202.2.1.1 and drives or has the care or control of a road vehicle to which the prohibition is applicable

(a) if a screening test conducted under section 202.3 or in accordance with the Criminal Code reveals the presence of any alcohol in the person’s body; or

(b) if the person’s blood alcohol concentration level is shown, by a breath test conducted by means of an approved instrument in accordance with the Criminal Code, to be equal to or less than 80 mg of alcohol in 100 ml of blood;

“(4) for 24 hours, the licence of any person not described in subparagraph 1 who is subject to the prohibition under section 202.2.1.2 and drives or has the care or control of a road vehicle to which the prohibition is applicable

(a) if, during a screening test conducted under section 202.3 or in accordance with the Criminal Code, the screening device shows a blood alcohol concentration level equal to or in excess of 50 mg of alcohol in 100 ml of blood; or

(b) if the person’s blood alcohol concentration level is shown, following a breath test conducted by means of an approved instrument in accordance with the Criminal Code, to be equal to or in excess of 50 mg of alcohol in 100 ml of blood.”;

(3) by adding the following paragraph:

“The suspension imposed on a person who is subject to the prohibition under section 202.2.1.1 or 202.2.1.2 applies only with respect to vehicles to which that prohibition is applicable.”

32. Section 202.6 of the Code is amended by replacing “section 202.4” by “section 202.1.4, 202.1.5 or 202.4”.

33. Section 209.1 of the Code is amended by adding the following paragraphs:

“The holder of a probationary licence or a driver’s licence authorizing the operation of a road vehicle mandatorily equipped with an alcohol ignition interlock device who drives a road vehicle that is not equipped with such a device or who does not comply with the conditions for the use of the device established by the Société is also subject to this section.

The same applies to a person referred to in section 76.1.12 if the person drives or has the care or control of a road vehicle without complying with the conditions specified in that section.”

34. Section 209.2 of the Code, amended by section 22 of chapter 14 of the statutes of 2008, is again amended by replacing “and 328.1” by “, 328.1, 422.1 and 434.2”.

35. Section 209.2.1 of the Code is amended

(1) by replacing subparagraphs 1 to 3 of the first paragraph by the following subparagraphs:

“(1) has a blood alcohol concentration level that is shown, by a breath test carried out by means of an approved instrument in accordance with the Criminal Code, to be in excess of 160 mg of alcohol in 100 ml of blood and if the person’s licence was not cancelled for an alcohol-related offence, for a high blood

alcohol concentration level, for refusal to give a breath sample or for failure to stop at the scene of an accident during the 10 years before the seizure; or

“(2) fails to comply with the peace officer’s demand under section 254 of the Criminal Code without a reasonable excuse and if the person’s licence was not cancelled for an alcohol-related offence, for a high blood alcohol concentration level, for refusal to give a breath sample or for failure to stop at the scene of an accident during the 10 years before the seizure.”;

(2) by adding the following paragraph:

“This section applies on public highways, on highways under the administration of or maintained by the Ministère des Ressources naturelles et de la Faune, on private roads open to public vehicular traffic and on land occupied by shopping centres or other land where public traffic is allowed.”

36. The Code is amended by inserting the following sections after section 209.2.1:

“209.2.1.1. On behalf of the Société, a peace officer shall immediately seize and impound a road vehicle for 90 days at the owner’s expense if the person driving or having the care or control of the vehicle

(1) has a blood alcohol concentration level that is shown, by a breath test carried out by means of an approved instrument in accordance with the Criminal Code, to be in excess of 80 mg of alcohol in 100 ml of blood and if the person’s licence was cancelled for an alcohol-related offence, for a high blood alcohol concentration level, for refusal to give a breath sample or for failure to stop at the scene of an accident during the 10 years before the seizure; or

(2) fails to comply with the peace officer’s demand under section 254 of the Criminal Code without a reasonable excuse and if the person’s licence was cancelled for an alcohol-related offence, for a high blood alcohol concentration level, for refusal to give a breath sample or for failure to stop at the scene of an accident during the 10 years before the seizure.

The second and third paragraphs of section 209.2.1 apply to a seizure under this section.

“209.2.1.2. Any seizure of a road vehicle under this Code is for 90 days if a measure provided for in section 202.0.1 was imposed, at any time during the 10 years before the seizure, on the person driving or having the care or control of the road vehicle.

“209.2.1.3. For the purposes of sections 209.2.1 and 209.2.1.1, the cancellation of a licence also includes the suspension of the right to obtain one under section 180, and the definitions in section 202.0.3 apply.”

37. Section 209.11 of the Code is amended

(1) by replacing subparagraphs *c* and *d* of subparagraph 2 of the first paragraph by the following subparagraph:

“(c) could not reasonably have foreseen, in the case of a seizure under section 209.2.1 or 209.2.1.1, that the driver would commit the offence that gave rise to the seizure.”;

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

38. The Code is amended by inserting the following section after section 209.11:

“**209.11.1.** When a road vehicle is seized on two or more grounds, the owner may recover the vehicle by proving that all the conditions for recovering the vehicle applicable to the situation are met. A judge with exclusive jurisdiction over any of the grounds for the seizure may rule on the merits of all of them.

A judge of the Court of Québec has exclusive jurisdiction over an application for release from seizure under sections 422.5 and 434.6.”

39. Section 209.14 of the Code is replaced by the following section:

“**209.14.** Sections 209.11, 209.12 and 209.13 must not be interpreted as preventing the Société from authorizing the recovery of a vehicle by its owner, on payment of the towing and impounding costs incurred by the custodian, provided the owner proves to the Société that the conditions set out in section 209.11 are met.

If a vehicle driven by its owner is seized under section 209.2.1 or 209.2.1.1, recovery of the vehicle may only be authorized if the owner proves to the Société that he did not commit the offence that gave rise to the seizure and pays the costs referred to in the first paragraph.

If the vehicle is seized on two or more grounds none of which is under the exclusive jurisdiction of a judge of the Court of Québec, recovery of the vehicle may only be authorized if the owner proves to the Société that all the conditions for recovering the vehicle that are applicable to the situation are met.

The refusal by the Société to authorize recovery of the vehicle under the second paragraph may be contested before the Administrative Tribunal of Québec, according to the terms set out in sections 202.6.11 and 202.6.12.

The rules set out in sections 202.6.3 to 202.6.5 and 202.6.7 to 202.6.10 apply, with the necessary modifications, to an application for the recovery of a vehicle made under this section.”

40. Section 209.17 of the Code is amended by replacing “the period of seizure” by “a period of seizure”.

41. Section 209.18 of the Code is amended by replacing “\$2,500” in the first paragraph by “\$3,000”.

42. Section 209.19 of the Code is amended by replacing “\$2,500” in the first paragraph by “\$3,000”.

43. Section 209.22.2 of the Code is repealed.

44. Section 210 of the Code is amended

(1) by striking out “, except trailers and semi-trailers whose net mass does not exceed 900 kg,” in the first paragraph;

(2) by adding the following sentence at the end of the first paragraph: “However, trailers and semi-trailers whose net mass does not exceed 900 kg and detachable axles are not required to be provided with such a number.”

45. Section 232 of the Code is amended

(1) by striking out “amber” in paragraph 4;

(2) by striking out “red” in paragraph 5;

(3) by adding the following paragraph:

“Any equipment or object placed on a bicycle that blocks a prescribed reflector must be provided with a reflector that complies with the first paragraph.”

46. Section 245 of the Code is replaced by the following section:

“**245.** Every trailer or semi-trailer operated without an independent brake system that can stop the vehicle if the trailer or semi-trailer becomes separated from the towing vehicle must be equipped with a chain, a cable or any other sufficiently solid safety device installed so that the trailer or semi-trailer and the towing vehicle would remain attached were the coupling device to break.

The towing vehicle must carry the necessary equipment for attaching the chain, cable or safety device of the trailer or semi-trailer.”

47. Section 246 of the Code is replaced by the following section:

“**246.** Every motorcycle or moped must be equipped with at least one brake system acting on the front and rear wheels.

The brake system must be sufficiently powerful to stop the vehicle quickly in case of emergency and to hold it stationary.”

48. Section 250.2 of the Code is amended

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

“No person may repair a module after the air bag has deployed or a seat belt with a pretensioner that has been activated. No person other than a person authorized by the manufacturer of the vehicle concerned may reprogram or repair an air bag or seat belt electronic control module.”;

(2) by adding the following paragraph:

“The Société may, on the conditions it determines, exempt a person from the prohibitions of this section, except the prohibition to repair an air bag module and the prohibition to repair a seat belt.”

49. Section 250.3 of the Code is replaced by the following section:

“250.3. No person may remove or cause to be removed an air bag module installed in a road vehicle, or render it inoperative except by means of a device installed by the manufacturer of the vehicle before its sale to the first user. The prohibition does not apply if the air bag module must be removed or rendered inoperative for the purpose of adapting a road vehicle for a handicapped person.

The Société may, on the conditions it determines and for reasons of safety, exempt a person from the prohibition.”

50. Section 328 of the Code is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) of less than 60 km/h or more than 100 km/h on autoroutes, unless

(a) an illuminated, variable message signal shows the minimum or maximum rate of speed authorized on a certain part of the autoroute, according to the circumstances and the time of day, such as weather conditions or rush-hour; or

(b) a special permit authorizing the use of an oversized vehicle requires that the vehicle be driven at a lower speed;”.

51. Section 328.1 of the Code is amended

(1) by replacing “to any person who” in the portion of the first paragraph before subparagraph 1 by “of any person who”;

(2) by inserting “or off-highway vehicle” after “road vehicle” in subparagraphs 1, 2 and 3 of the first paragraph;

(3) by inserting “or more” after “100 km/h” in subparagraph 3 of the first paragraph.

52. Section 328.2 of the Code is amended

(1) by inserting “road” before “vehicle”;

(2) by adding the following paragraph:

“Sections 209.3 to 209.10 apply to the seizure, with the necessary modifications.”

53. Section 328.3 of the Code is amended by replacing the second paragraph by the following paragraph:

“The second paragraph of section 209.11 and sections 209.11.1 and 209.12 to 209.15 apply to the seizure, with the necessary modifications.”

54. Section 328.4 of the Code is amended by replacing the second paragraph by the following paragraph:

“The first paragraph of section 202.6.3, sections 202.6.4 and 202.6.5, the second paragraph of section 202.6.6, sections 202.6.7 and 202.6.9 to 202.6.12 and section 209.11.1 apply to the seizure, with the necessary modifications.”

55. Section 328.5 of the Code is amended

(1) by adding the following sentence at the end of the first paragraph: “This paragraph applies, under the same conditions, to the driver of an off-highway vehicle.”;

(2) by replacing “subparagraph 1” in the first paragraph by “subparagraph 1, 2 or 3”;

(3) by adding “, as applicable” at the end of the first paragraph.

56. Section 329 of the Code is amended by replacing “subparagraph 5” in the first paragraph by “subparagraphs 1 and 5”.

57. Section 395 of the Code is replaced by the following section:

395. No person shall drive a road vehicle in which the seat belt or an air bag provided for the driver or for the seat occupied by a passenger is missing or has been modified or rendered inoperative.”

58. Section 401 of the Code is amended

(1) by replacing “in which” in the first paragraph by “carrying”;

(2) by replacing “a taxi driver” at the end of the first sentence of the second paragraph by “taxi, bus or minibus drivers in the performance of their duties”.

59. Section 408 of the Code is amended by replacing “a white signal or a flashing pedestrian light” by “a steady, white signal representing a walking figure, or a flashing pedestrian light”.

60. The Code is amended by inserting the following sections after section 422:

“**422.1.** A peace officer shall immediately suspend, on behalf of the Société and for a period of seven days, the licence issued under section 61 of any person driving a road vehicle in contravention of section 422.

If the person does not hold a licence or holds a licence issued by another administrative authority, the peace officer shall immediately suspend, on behalf of the Société and for a period of seven days, the person’s right to obtain a learner’s licence, a probationary licence or a driver’s licence.

The suspension period is increased to 30 days in the case of a person who was convicted of an offence under section 422 during the 10 years before the suspension.

“**422.2.** The driver of a road vehicle whose licence or right to obtain a licence is suspended under section 422.1 may obtain the lifting of the suspension by a judge of the Court of Québec acting in chambers in civil matters after proving that he was not driving the vehicle in a race with another vehicle or for a wager or a stake.

“**422.3.** Sections 202.6.1 and 202.7, the second paragraph of section 209.11 and section 209.12 apply, with the necessary modifications, to the licence suspension under section 422.1.

“**422.4.** In the case of a person who contravenes section 422, the peace officer, on behalf of the Société and at the owner’s expense, shall immediately seize the road vehicle and impound it for seven days if the person was not convicted of an offence under section 422 during the 10 years before the licence suspension under section 422.1, or for 30 days if the person was convicted of such an offence during that period.

Sections 209.3 to 209.10 apply to the seizure, with the necessary modifications.

“**422.5.** The owner of the road vehicle seized may, on the authorization of a judge of the Court of Québec acting in chambers in civil matters, recover his vehicle

(1) if he could not reasonably have foreseen that the driver would drive the vehicle in a race with another vehicle or for a wager or a stake, or had not consented to the driver being in possession of the vehicle; or

(2) if he was the driver and was not driving the vehicle in a race with another vehicle or for a wager or a stake.

If the person obtains the release of the seizure under the first paragraph, the Société lifts the suspension of the licence or of the right to obtain a licence imposed under section 422.1.

The second paragraph of section 209.11 and sections 209.11.1, 209.12, 209.13 and 209.15 apply, with the necessary modifications.”

61. Section 434 of the Code is replaced by the following section:

“**434.** No person may hang on to, or be pulled or pushed by, a moving road vehicle, and no driver may tolerate such a practice.”

62. The Code is amended by inserting the following sections after section 434:

“**434.0.1.** No person may hang on to, or be pulled or pushed by, a moving power-assisted bicycle, and no cyclist may tolerate such a practice.

“**434.1.** Sections 433 and 434 apply on public highways, on highways under the administration of or maintained by the Ministère des Ressources naturelles et de la Faune, on private roads open to public vehicular traffic and on land occupied by shopping centres or other land where public traffic is allowed.

“**434.2.** A peace officer shall immediately suspend, on behalf of the Société and for a period of seven days, the licence issued under section 61 of any person who contravenes section 433 or 434.

If the person does not hold a licence or holds a licence issued by another administrative authority, the peace officer shall immediately suspend, on behalf of the Société and for a period of seven days, the person’s right to obtain a learner’s licence, a probationary licence or a driver’s licence.

The suspension period is increased to 30 days in the case of a person who was convicted of an offence under section 433 or 434 during the 10 years before the suspension.

“434.3. A person, other than the driver, whose licence or right to obtain a licence is suspended under section 434.2 may obtain the lifting of the suspension by a judge of the Court of Québec acting in chambers in civil matters after proving that he did not contravene section 433 or 434.

The driver of a road vehicle whose licence or right to obtain a licence is suspended under section 434.2 may obtain the lifting of the suspension by a judge of the Court of Québec acting in chambers in civil matters after proving that he did not tolerate the contravention of section 433 or 434.

“434.4. Sections 202.6.1 and 202.7, the second paragraph of section 209.11 and section 209.12 apply, with the necessary modifications, to a licence suspension under section 434.2.

“434.5. In the case of a person who contravenes section 433 or 434, the peace officer, on behalf of the Société and at the owner’s expense, shall immediately seize the road vehicle and impound it for seven days if the person was not convicted of an offence under section 433 or 434 during the 10 years before the licence suspension under section 434.2, or for 30 days if the person was convicted of such an offence during that period.

Sections 209.3 to 209.10 apply to the seizure, with the necessary modifications.

“434.6. The owner of the road vehicle seized may, on the authorization of a judge of the Court of Québec acting in chambers in civil matters, recover his vehicle

(1) if he was not one of the offenders and could not reasonably have foreseen that a person would contravene section 433 or 434; or

(2) if he was one of the offenders, other than the driver, and establishes that he did not contravene section 433 or 434;

(3) if he was the driver of the vehicle and did not tolerate the contravention of section 433 or 434.

If the person obtains the release of the seizure under the first paragraph, the Société lifts the suspension of the licence or of the right to obtain a licence imposed under section 434.2.

The second paragraph of section 209.11 and sections 209.11.1, 209.12, 209.13 and 209.15 apply, with the necessary modifications.”

63. Section 437.1 of the Code is amended by replacing the first paragraph by the following paragraph:

“437.1. No person may draw a trailer or semi-trailer without using an appropriate coupling device. Furthermore, the lights and brake system and the

chain, cable or other safety device on the trailer or semi-trailer must be connected to the towing vehicle and be in proper working condition. The safety device of a trailer or semi-trailer that is not equipped with an independent brake system must, in addition, be installed in such a way that the trailer or semi-trailer follows the path of the towing vehicle and the drawbar would not touch the ground were the coupling device to break.”

64. Section 444 of the Code is amended

(1) by replacing “feux de piétons” in the first paragraph in the French text by “feux pour piétons”;

(2) by replacing “a white signal” in the second paragraph by “a steady, white signal representing a walking figure”;

(3) by replacing “an orange signal” in the third paragraph by “a steady, orange hand signal”;

(4) by adding the following paragraph:

“When facing a flashing signal with a countdown display, a pedestrian may only start crossing the roadway if he is able to reach the other sidewalk or the safety zone before the signal changes to the orange hand signal.”

65. Section 445 of the Code is amended by replacing “feux de piétons” in the French text by “feux pour piétons”.

66. Section 451 of the Code is replaced by the following section:

“**451.** A pedestrian must cross the roadway perpendicularly to its axis. A pedestrian may cross the roadway diagonally only if authorized to do so by a peace officer or school crossing guard, or by a sign or signal.

An exclusive pedestrian phase, that is, an interval during which the light signals at an intersection allow protected pedestrian crossing in all directions, is a sign or signal authorizing pedestrians to cross the roadway diagonally.”

67. Section 473 of the Code is amended

(1) by inserting “Subject to the conditions the Government may set by regulation,” at the beginning of the third paragraph;

(2) by replacing “road vehicle that levels, clears or marks the roadway of a public highway” in the third paragraph by “public utility vehicle”;

(3) by adding the following paragraph:

“For the purposes of the third paragraph, a public utility vehicle is a road vehicle designed and equipped to provide essential services to a community,

including a vehicle used for the maintenance of public highways and of parks, for garbage collection or for the maintenance of a power distribution system.”

68. Section 474 of the Code is amended

(1) by inserting the following sentence after the second sentence of the third paragraph: “If the equipment extends beyond the front of the vehicle, the light must be amber.”;

(2) by replacing “If the equipment extends” in the third paragraph by “If part of the equipment extends”;

(3) by inserting “, as the case may be,” after “precede or follow the vehicle” in the third paragraph;

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

“The equipment is considered to extend beyond the tool vehicle when it has a point or a sharp edge that extends by at least 30 cm beyond the front or the rear of the vehicle. The starting point for measuring the part of the equipment that extends beyond the front or the rear of the tool vehicle is the end of the mast or boom to which the fork, bucket or other tool is attached.

No person may drive a tool vehicle on a public highway unless the vehicle’s equipment is in a retracted position.”;

(5) by replacing “The third paragraph does not” in the last paragraph by “The third and fifth paragraphs do not”.

69. Section 487 of the Code is amended

(1) by replacing “Subject to section 492, every” by “Every”;

(2) by replacing “except where that space is obstructed or when he is about to make a left turn” by “except when about to make a left turn, when travel against the traffic is authorized or in cases of necessity.”

70. Section 492 of the Code is repealed.

71. Section 497 of the Code is replaced by the following section:

“**497.** Subject to a by-law adopted by a municipality, no person may, in residential areas where the speed limit is 50 km/h or less, conduct snow-removal operations on a public highway with a snowblower whose net mass exceeds 900 kg except under the supervision of a person walking in front of the vehicle.”

72. Section 506 of the Code, amended by section 100 of chapter 14 of the statutes of 2008, is again amended

(1) by replacing “426 to 436” in the first paragraph by “428 to 432, 435, 436”;

(2) by replacing “480 to 482” in the first paragraph by “480, 481, 482”;

(3) by striking out the second paragraph.

73. The Code is amended by inserting the following section after section 509.2:

“**509.3.** Every person who contravenes section 434.0.1 commits an offence and is liable to a fine of \$300 to \$500.”

74. Section 510 of the Code is amended

(1) by inserting “426, 427,” after “423,” in the first paragraph;

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

“Every driver of a bus or minibus used for the transportation of school children who contravenes section 426 is guilty of an offence and is liable to a fine of \$200 to \$375 and, in the case of a second or subsequent offence, to a fine of \$250 to \$750.”

75. Section 512 of the Code is replaced by the following section:

“**512.** Every person who contravenes section 327, 422, 433 or 434 is guilty of an offence and is liable to a fine of \$1,000 to \$3,000.

Every driver of a road vehicle who contravenes the second paragraph of section 468 is guilty of an offence and is liable to a fine of \$700 to \$2,100.”

76. The Code is amended by inserting the following section after section 514:

“**514.1.** Every person who drives a road vehicle that has been impounded under section 328.2, 422.4 or 434.5 is guilty of an offence and is liable to a fine of \$600 to \$2,000.”

77. Section 516 of the Code is amended by adding the following paragraph:

“Every person who

(1) drives a road vehicle at a speed of 39 km/h or less over the posted speed limit in a zone where the maximum authorized speed limit is 60 km/h or less,

(2) drives a road vehicle at a speed of 49 km/h or less over the posted speed limit in a zone where the maximum authorized speed limit is over 60 km/h but not over 90 km/h or

(3) drives a road vehicle at a speed of 59 km/h or less over the posted speed limit in a zone where the maximum authorized speed limit is over 90 km/h

is liable to double the fine set out in the first paragraph for an offence under section 303.2.”

78. Section 516.1 of the Code is amended by inserting “or more” after “100 km/h” in subparagraph 3 of the first paragraph.

79. Section 517.1 of the Code is amended by adding the following paragraph:

“Subparagraph 6 of the first paragraph applies only if the axle load or the total loaded mass exceeds the normally authorized load limit, that is, the load limit permitted in the absence of restrictions determined under section 419 or under a special permit.”

80. Section 519.15.3 of the Code is amended

(1) by replacing “and is in proper working order,” in the first paragraph by “, is in proper working order and allows the programming data to be read”;

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

“Moreover, an operator may not allow a heavy vehicle to be driven if it is fitted with any form of technology that allows it to travel at a speed exceeding 105 km/h despite the activation of a speed limiter or that makes it possible to conceal the programming data allowing such a speed to be attained.”

81. Section 519.21.2 of the Code is amended by replacing “519.12, 519.67.1, 519.70 and 519.73” by “519.70, 519.71 and 638.1”.

82. Section 521 of the Code, amended by section 59 of chapter 2 of the statutes of 2004 and section 72 of chapter 14 of the statutes of 2008, is again amended by inserting “detachable axles, vehicles having a net mass of 4,000 kg or less that originally had an open truck box and a tailgate and that are registered as passenger vehicles within the meaning of the registration regulations, sport utility vehicles having a net mass of 4,000 kg or less,” after “except” in subparagraph 5 of the first paragraph.

83. Section 552 of the Code is amended by inserting “, 76.1.4.1” after “76.1.4” in the first paragraph.

84. Section 588 of the Code is amended by striking out “, 519.56” in the first paragraph.

85. Section 592.3 of the Code is amended

(1) by replacing “is deemed to be the owner of the vehicle” in the first paragraph by “or a person who borrows a courtesy vehicle from a garage operator or a test vehicle from a dealer is deemed to be the owner of the vehicle”;

(2) by inserting “or lent” after “rented out” in the second paragraph;

(3) by inserting “or borrower” after “renter” in the second paragraph.

86. The heading of Division III of Chapter II of Title X of the Code is replaced by the following heading:

“PROCEEDINGS BY MUNICIPALITY OR NATIVE ENTITY”.

87. Section 597 of the Code is amended

(1) by adding “, excluding any part of the territory covered by an agreement entered into under the second paragraph” at the end of the first paragraph;

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

“Likewise, where an agreement has been entered into for that purpose with the Government, penal proceedings for such an offence may be instituted

(1) by a Native community, represented by its band council, if the offence is committed in the territory assigned to that community and in respect of which a police service agreement has been entered into under section 90 of the Police Act (chapter P-13.1);

(2) by a Cree community, represented by its band council, if the offence is committed in a part of the territory described in section 102.6 of that Act and specified in the agreement;

(3) by the Naskapi Village, if the offence is committed in the territory described in section 99 of that Act;

(4) by the Cree Regional Authority, if the offence is committed in the territory described in section 102.6 of that Act, excluding any part of the territory covered by an agreement entered into with a Cree community under this paragraph;

(5) by the Kativik Regional Government, if the offence is committed in the territory referred to in section 369 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1).”

88. Sections 601.1 and 621 of the Code are amended by replacing “community” by “entity”.

89. Section 622 of the Code is amended by inserting the following subparagraph after subparagraph 6 of the first paragraph:

“(6.1) set rules for the training of persons working in the dangerous substances transportation industry;”.

90. Section 624 of the Code is amended by striking out subparagraph 20 of the first paragraph.

91. Section 626 of the Code, amended by section 100 of chapter 14 of the statutes of 2008, is again amended

(1) by adding the following subparagraphs after subparagraph 15 of the first paragraph:

“(16) permit bicycles to travel against the traffic, under the conditions it determines, on all or part of a one-way traffic lane of a public highway it maintains, provided such permission is clearly shown by signs or signals at the intersections of the traffic lane;

“(17) authorize, on all or part of a road it maintains, the supervisor in front of a snowblower to travel in a road vehicle.”;

(2) by adding the following paragraph:

“Any by-law or ordinance under subparagraph 17 shall, within 15 days after it is passed, be sent to the Minister of Transport, accompanied by a report describing and illustrating the highways and parts of highways where the supervisor in front of a snowblower is authorized to travel in a road vehicle. The report must state what inspections were carried out to ensure that the authorization does not compromise public safety. The by-law or ordinance comes into force 90 days after it is passed unless it is the subject of a notice of disallowance published by the Minister in the *Gazette officielle du Québec*.”

92. Section 636.3 of the Code is amended

(1) by striking out “by a highway controller” in the first paragraph;

(2) by replacing “an impounded road vehicle” in the third paragraph by “a road vehicle impounded by a highway controller”.

93. Section 648 of the Code is amended by replacing “Native community” by “Native entity”.

94. Section 648.2 of the Code is amended

(1) by replacing “Native community” in the first paragraph by “Native entity having entered into an agreement under the second paragraph of section 597”;

(2) by replacing “communities” in the second paragraph by “entities”.

95. Section 660 of the Code is amended by replacing “The suspension ends one year after the date of coming into force of the requirement established by section 66.1 to have successfully completed a driving course.” in the first paragraph by “The suspension ends on 16 January 2012.”

AUTOMOBILE INSURANCE ACT

96. Section 6 of the Automobile Insurance Act (R.S.Q., chapter A-25) is amended by striking out the second paragraph.

97. Section 62 of the Act is replaced by the following section:

“**62.** The death of a victim by reason of an accident gives entitlement to the following compensation:

(1) the lump sum death benefit provided for in Division II; and

(2) the reimbursement, to the person who is entitled to the death benefit provided for in subparagraph 1, of the expenses incurred by the person to receive up to 15 hours of psychological treatment, on the conditions and up to the maximum amounts set out for such treatment in the regulation under paragraph 15 of section 195.

This section applies to the extent that the victim complies with the rules set out in sections 7 to 11.”

TOBACCO TAX ACT

98. Section 15.0.1 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended

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

“**15.0.1.** Despite section 72 of the Act respecting the Ministère du Revenu (chapter M-31), penal proceedings for an offence under section 14.3 may be instituted by a local municipality if the offence was committed within its territory, excluding any part of the territory covered by an agreement entered into under the second paragraph. Such proceedings may be brought before the competent municipal court.”;

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

“Likewise, where an agreement has been entered into for that purpose with the Government, penal proceedings for such an offence may be instituted

(1) by a Native community, represented by its band council, if the offence is committed in the territory assigned to that community and in respect of which a police service agreement has been entered into under section 90 of the Police Act (chapter P-13.1);

(2) by a Cree community, represented by its band council, if the offence is committed in a part of the territory described in section 102.6 of that Act and specified in the agreement;

(3) by the Naskapi Village, if the offence is committed in the territory described in section 99 of that Act;

(4) by the Cree Regional Authority, if the offence is committed in the territory described in section 102.6 of that Act, excluding any part of the territory covered by an agreement entered into with a Cree community under this paragraph;

(5) by the Kativik Regional Government, if the offence is committed in the territory referred to in section 369 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1).”

ACT RESPECTING ADMINISTRATIVE JUSTICE

99. Section 25 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by inserting “2.1.2,” after “2.1.1,” in the second paragraph.

100. Section 119 of the Act is amended by adding the following paragraph:

“(8) a proceeding under section 209.14 of the Highway Safety Code following a decision to deny recovery of a road vehicle.”

101. Section 3 of Schedule I to the Act is amended by inserting the following paragraph after paragraph 2.1.1:

“(2.1.2) proceedings under section 209.14 of the Highway Safety Code;”.

ACT TO AMEND THE HIGHWAY SAFETY CODE AND THE REGULATION RESPECTING DEMERIT POINTS

102. Section 31 of the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, chapter 40) is amended by replacing the first paragraph of proposed section 191.2 that it replaces by the following paragraphs:

“**191.2.** If the number of demerit points entered in the file of a person who holds a learner’s licence, probationary licence, moped licence or farm tractor licence is equal to or greater than the number prescribed by regulation under paragraph 9.3 of section 619, the Société cancels the licence, or suspends the person’s right to obtain a licence the person does not hold, if the person

(1) is the holder of a learner's licence without being or having been the holder of a driver's licence;

(2) is the holder of a probationary licence;

(3) has been the holder of a moped licence or farm tractor licence for less than five years; or

(4) is the holder of a restricted licence issued following the cancellation of a probationary licence.

If the person has held a moped or farm tractor licence only, the person may not claim, for the purposes of subparagraph 1 of the first paragraph, to have been the holder of a driver's licence.

The suspension provided for in the first paragraph also applies to a person who has never been the holder of a driver's licence or who has held a moped or farm tractor licence only for less than five years.

If a person is the holder of a learner's licence or probationary licence, the person may not invoke, to elude the application of the first paragraph, the fact of having been the holder of a moped or farm tractor licence for five or more years."

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

103. Section 20 of the Act to again amend the Highway Safety Code and other legislative provisions (2008, chapter 14) is repealed.

TARIFF FOR THE PURPOSES OF SECTION 194 OF THE HIGHWAY SAFETY CODE

104. Section 1 of the Tariff for the purposes of section 194 of the Highway Safety Code, enacted by Order in Council 414-2004 dated 28 April 2004 (2004, G.O. 2, 1341A) is amended by replacing "Native community" by "Native entity".

FINAL PROVISIONS

105. On the date of coming into force of section 18 of chapter 29 of the statutes of 2002,

(1) sections 202.2.1.1 and 202.2.1.2 of the Highway Safety Code (R.S.Q., chapter C-24.2), enacted by section 29, are repealed;

(2) section 202.3 of the Code is amended by striking out " , 202.2.1.1 or 202.2.1.2";

(3) section 202.4 of the Code is amended

(a) by replacing “202.2.1.1” in subparagraph 3 of the first paragraph by “202.2.1”, and by replacing “under section 202.2.1.1 or 202.2.1.2” in the fourth paragraph by “under section 202.2.1”;

(b) by striking out subparagraph 4 of the first paragraph;

(4) the second paragraph of section 202.4 of the Code, enacted by section 20 of chapter 29 of the statutes of 2002, is repealed.

106. On the date of coming into force of paragraph 3 of section 3 of chapter 39 of the statutes of 2005, as regards subparagraph *a* of paragraph 3 of section 2 of the Act respecting owners, operators and drivers of heavy vehicles (R.S.Q., chapter P-30.3), section 202.2.1.2 of the Highway Safety Code, enacted by section 29, is amended

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

“(1) a combination of road vehicles, consisting of a passenger vehicle drawing a camping trailer or tent-trailer, having a total combined gross vehicle weight rating of 4,500 kg or more;”;

(2) by replacing “having a net mass of 3,000 kg or less” in subparagraph 3 of the second paragraph by “having a gross vehicle weight rating of 4,500 kg or more”.

107. On the date of coming into force of paragraph 3 of section 1 of chapter 14 of the statutes of 2008,

(1) section 202.2.1.1 of the Highway Safety Code, enacted by section 29, is amended by striking out “, minibus”;

(2) section 401 of the Highway Safety Code, amended by section 58, is amended by replacing “, bus or minibus” in the second paragraph by “or bus”.

108. The provisions of this Act come into force on 10 December 2010, except

(1) section 95, which comes into force on 17 January 2011;

(2) sections 57, 59, 63 to 65, 67 to 69, 79, 80 and 92, which come into force on 9 January 2011;

(3) section 51 as regards paragraph 2, section 55, section 62 as regards section 434.0.1 of the Highway Safety Code, section 72 as regards

paragraphs 1 and 3, and sections 73 to 75 and 77, which come into force on 10 March 2011; and

(4) section 4, section 5 as regards paragraph 2, sections 6 to 12, section 13 as regards paragraph 1, sections 14, 15, 17 to 23, 25 to 39, 41, 42, 53, 54, 60 and 61, section 62 as regards sections 434.1 to 434.6 of the Highway Safety Code, sections 66, 71, 76 and 83, section 91 as regards subparagraph 17 of the first paragraph and the fifth paragraph of section 626 of the Highway Safety Code, and sections 99 to 102, which come into force on 30 June 2012, unless the Government sets an earlier date or earlier dates for the coming into force of those provisions.

2010, chapter 35

AN ACT TO INCREASE THE POWERS OF OVERSIGHT OF THE CHIEF ELECTORAL OFFICER

Bill 114

Introduced by Mr. Jean-Marc Fournier, Minister responsible for the Reform of Democratic Institutions and Access to Information

Introduced 6 October 2010

Passed in principle 2 November 2010

Passed 9 December 2010

Assented to 10 December 2010

Coming into force: With the exception of sections 18, 29, 38 and 41 to 43, which come into force on 10 December 2010, this Act comes into force on 1 May 2011, unless the Government sets an earlier date for its coming into force.

Legislation amended:

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Act respecting school elections (R.S.Q., chapter E-2.3)

Election Act (R.S.Q., chapter E-3.3)

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

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

Explanatory notes

This Act amends the Election Act and other legislative provisions to increase the powers of oversight of the Chief Electoral Officer.

Under the new provisions, a framework governing the payment of contributions to authorized entities, whether political parties, party authorities, independent Members or independent candidates, is introduced into the Election Act. Any contribution of \$100 or more intended for an authorized entity is to be paid to the Chief Electoral Officer for remittal to the entity concerned. The amount of contributions that must be made by means of a cheque or other negotiable instrument is reduced to \$100, and the name of every contributor and the amount of the contribution are to be made public.

(Cont'd on next page)

Explanatory notes (Cont'd)

Prescription for penal proceedings is set at five years, or ten years in the case of certain offences, from the date the offence was committed. The period for keeping the receipts and other vouchers used to prepare the financial reports of authorized entities, and the declarations, invoices, receipts and other vouchers on which returns of election expenses are based is also increased to five years. The powers of the Chief Electoral Officer are more specifically defined with regard to the financial affairs of authorized entities. The same measures are introduced into the Act respecting elections and referendums in municipalities and the Act respecting school elections.

The Act respecting elections and referendums in municipalities is amended to provide that municipalities with a population of 5,000 or less are to send to the Chief Electoral Officer at the latter's request a list of persons who made an election contribution of more than \$100.

Lastly, the Act respecting the Ministère du Revenu is amended to allow the Chief Electoral Officer to have access to information contained in a tax record for verification, examination and inquiry purposes.



Chapter 35

AN ACT TO INCREASE THE POWERS OF OVERSIGHT OF THE CHIEF ELECTORAL OFFICER

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ELECTION ACT

1. Section 91 of the Election Act (R.S.Q., chapter E-3.3) is amended

(1) by replacing “to each” in the first paragraph by “for the benefit of each”;

(2) by replacing “to one or another” in the first paragraph by “for the benefit of one or another”.

2. Section 93 of the Act is replaced by the following section:

“93. A contribution shall be paid to no one except the Chief Electoral Officer for the benefit of an authorized entity.

However, a cash contribution of less than \$100 or a contribution described in the second or third paragraph of section 91 may be paid or made to the official representative of the authorized entity or the persons designated in writing by the official representative in accordance with section 92.”

3. The Act is amended by inserting the following section after section 93:

“93.1. As soon as the Chief Electoral Officer receives a contribution, the Chief Electoral Officer shall inform the authorized entity for whose benefit the contribution has been paid.

Not later than 30 working days after a contribution is cashed, the Chief Electoral Officer shall post on the Chief Electoral Officer’s website the name of the elector, the city and postal code of the elector’s domicile, the amount paid and the name of the authorized party, the authorized independent Member or the authorized independent candidate for whose benefit the contribution was paid.”

4. Section 95 of the Act is amended

(1) by replacing “over \$200” by “\$100 or more”;

(2) by striking out “or a transfer of funds to an account held by the official representative of the authorized entity for which it is intended” at the end.

5. Section 96 of the Act is amended by replacing the first paragraph by the following paragraph:

“**96.** For every contribution paid in accordance with section 93, the Chief Electoral Officer shall issue a receipt annually to the contributor.”

6. Section 97 of the Act is replaced by the following section:

“**97.** The cheque or order of payment must be made to the order of the Chief Electoral Officer and specify the authorized entity for whose benefit it is made.”

7. Section 99 of the Act is replaced by the following section:

“**99.** The contributions cashed by the Chief Electoral Officer for the benefit of an authorized entity are deposited in a single account held by the official representative of the authorized party, authorized independent Member or authorized independent candidate, as applicable, at a Québec branch of a bank, trust company or financial services cooperative.

The contributions paid for the benefit of a party authority may, however, be deposited in another single account held for that purpose by the official representative of the authorized party.

The contributions described in the second paragraph of section 93 and the funds collected in accordance with this division must be deposited at a Québec branch of a bank, trust company or financial services cooperative.

Any contribution made by means of a cheque or order of payment without sufficient funds may be recovered by the Chief Electoral Officer out of the contributions deposited under the first paragraph.”

8. Section 100 of the Act is amended by replacing the first paragraph by the following paragraph:

“**100.** The Chief Electoral Officer shall return to the contributor any contribution or part of a contribution made contrary to this division. For that purpose, the authorized entity must, as soon as the fact is known, remit such a contribution to the Chief Electoral Officer.”

9. The Act is amended by inserting the following section after the heading of Division V of Chapter II of Title III:

“**112.1.** The Chief Electoral Officer shall have access to all books, accounts and documents pertaining to the financial affairs of the authorized entities.

At the request of the Chief Electoral Officer, an authorized entity must furnish any information required for the purposes of this division within 30 days.”

10. Section 113 of the Act is amended by replacing the first paragraph by the following paragraph:

“**113.** The official representative of every authorized party must, not later than 30 April each year, submit to the Chief Electoral Officer a financial report for the preceding fiscal year in the form prescribed by the Chief Electoral Officer. The report must include a balance sheet, an income statement and a cash flow statement prepared in accordance with generally recognized accounting principles.”

11. Section 114 of the Act is amended

- (1) by striking out paragraph 4;
- (2) by replacing paragraph 5 by the following paragraph:

“(5) the number of electors having paid a contribution and the total sum of contributions.”

12. Section 115 of the Act is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) the name and full domiciliary address of each elector having paid one or more contributions and the total amount of those contributions;”.

13. Section 118 of the Act is amended

- (1) by replacing “two years” by “five years”;
- (2) by striking out “the receipts issued for contributions received as well as”;
- (3) by replacing “sections 90 and 95” by “section 90, the second paragraph of section 93 and sections 95 and 95.1”.

14. Section 126 of the Act is amended by striking out the third paragraph.

15. Section 414 of the Act is amended in the third paragraph in the French text

- (1) by inserting “d’une succursale québécoise” after “compte”;
- (2) by striking out “ayant un bureau au Québec”.

16. Section 436 of the Act is amended by replacing “two years” in the first paragraph by “five years”.

17. Section 487 of the Act is amended by inserting the following paragraph after paragraph 3:

“(3.1) receive, and verify the compliance of, the contributions of electors and remit them to the authorized entity concerned;”.

18. Section 569 of the Act is amended by replacing the second paragraph by the following paragraph:

“Such proceedings are prescribed five years after the date the offence was committed. However, proceedings relating to an offence under section 551.1 or 553.1, paragraph 1 or 3 of section 554, paragraph 3 of section 555, paragraph 4 of section 556 or section 557 or 558 are prescribed 10 years after the date the offence was committed.”

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

19. Section 368 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended by adding the following paragraph at the end:

“At the request of the Chief Electoral Officer, parties or candidates must furnish any information required for the purposes of this chapter within 30 days.”

20. Section 436 of the Act is amended by replacing “over \$100” in the first paragraph by “\$100 or more”.

21. Section 480 of the Act is amended

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

“(2) the total amount of contributions of less than \$100 and the number of contributors;”;

(2) by replacing paragraph 5 by the following paragraph:

“(5) the total amount of contributions of \$100 or more and the number of contributors.”

22. Section 481 of the Act is amended by replacing “the sum of which exceeds \$100” in subparagraph 3 of the first paragraph by “totalling \$100 or more”.

23. The heading of Division VII of Chapter XIII of Title I of the Act is replaced by the following heading:

“KEEPING AND TRANSMISSION OF DOCUMENTS BY THE TREASURER”.

24. Section 500 of the Act is amended by replacing “\$100 or less” by “less than \$100”.

25. Section 501 of the Act is amended

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

“**501.** The treasurer shall keep the reports, returns, invoices, receipts and other vouchers necessary to ascertain compliance with sections 430 and 436 for five years after they are received.”;

(2) by replacing “two years” in the first paragraph by “five years”.

26. Section 512.4.1 of the Act is amended by replacing “more than \$100” in the first paragraph by “\$100 or more”.

27. Section 513.1 of the Act is amended

(1) by replacing “more than \$100” in the second paragraph by “\$100 or more”;

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

“The treasurer shall send the lists received in accordance with this section to the Chief Electoral Officer, at the request of and in the manner prescribed by the Chief Electoral Officer.”

28. Section 612 of the Act is amended by replacing “over \$100” in paragraph 2 by “\$100 or more”.

29. Section 648 of the Act is replaced by the following section:

“**648.** Penal proceedings for an offence referred to in section 647 are prescribed five years after the date the offence was committed. However, proceedings relating to an offence under any of sections 586 to 588 and 589 to 594 are prescribed 10 years after the date the offence was committed.”

30. Section 659 of the Act is amended by replacing “\$100 or less” in the second paragraph by “less than \$100”.

ACT RESPECTING SCHOOL ELECTIONS

31. Section 206.3 of the Act respecting school elections (R.S.Q., chapter E-2.3) is amended by adding the following paragraphs at the end:

“The Chief Electoral Officer shall have access to all books, accounts and documents relating to the financial affairs of candidates.

At the request of the Chief Electoral Officer, candidates must provide any information required for the purposes of this chapter within 30 days.”

32. Section 206.23 of the Act is amended by replacing “over \$100” by “\$100 or more”.

33. Section 209 of the Act is amended by replacing “amounting to more than \$100” in the second paragraph by “totalling \$100 or more”.

34. Section 209.1 of the Act is amended

- (1) by replacing “\$100 or less” in paragraph 2 by “less than \$100”;
- (2) by replacing “over \$100” in paragraph 4 by “\$100 or more”.

35. Section 209.7 of the Act is amended by replacing “\$100 or less” by “less than \$100”.

36. Section 209.8 of the Act is amended

- (1) by inserting the following paragraph before the first paragraph:

“209.8. The director general of the school board shall keep the reports, returns and other documents required by this chapter for five years following their receipt.”;

- (2) by replacing “two years” in the first sentence by “five years”.

37. Section 219.9 of the Act is amended by replacing “exceeding \$100” in paragraph 2 by “of \$100 or more”.

38. Section 223.4 of the Act is replaced by the following section:

“223.4. Penal proceedings for an offence under this chapter are prescribed five years after the date the offence was committed. However, proceedings relating to an offence under any of paragraphs 1 to 4.1 of section 212, paragraph 4 of section 213, paragraphs 1, 2, 3, 4 and 10 of section 214, paragraphs 1 and 3 of section 215 and sections 216, 217 and 219 are prescribed 10 years after the date the offence was committed.”

39. Section 282 of the Act is amended by replacing “\$100 or less” in the sixth paragraph by “less than \$100”.

TAXATION ACT

40. Section 776 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing “to the official representative” in subparagraph *b* of the first paragraph by “for the benefit”.

ACT RESPECTING THE MINISTÈRE DU REVENU

41. Section 69.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting the following subparagraph after subparagraph *w* of the second paragraph:

“(x) the Chief Electoral Officer, in respect of verifications, examinations and inquiries under the Election Act (chapter E-3.3), the Referendum Act (chapter C-64.1), the Act respecting elections and referendums in municipalities (chapter E-2.2) and the Act respecting school elections (chapter E-2.3). A request for information by the Chief Electoral Officer is subject to the rules provided in section 69.0.0.6.”

42. Section 69.6 of the Act is amended by replacing “*i* or *s*” by “*i*, *s* or *x*”.

43. Section 69.8 of the Act is amended by replacing “*i* and *s*” in the first paragraph by “*i*, *s* and *x*”.

FINAL PROVISION

44. With the exception of sections 18, 29, 38 and 41 to 43, which come into force on 10 December 2010, this Act comes into force on 1 May 2011, unless the Government sets an earlier date for its coming into force.

2010, chapter 36

AN ACT RESPECTING THE FINANCING OF POLITICAL PARTIES

Bill 118

Introduced by Mr. Jean-Marc Fournier, Minister responsible for the Reform of Democratic Institutions and Access to Information

Introduced 20 October 2010

Passed in principle 30 November 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010, except section 12, which comes into force as of the 2011 taxation year

Legislation amended:

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Act respecting school elections (R.S.Q., chapter E-2.3)

Election Act (R.S.Q., chapter E-3.3)

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

Explanatory notes

This Act introduces several measures concerning the financing of political parties. It increases the allowance paid to political parties authorized under the Election Act.

The Act changes the way in which tax credits for political contributions are applied and increases the thresholds for computing tax credits at the municipal level.

Lastly, the Act introduces a few other measures of a more technical nature.



Chapter 36

AN ACT RESPECTING THE FINANCING OF POLITICAL PARTIES

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ELECTION ACT

1. Section 82 of the Election Act (R.S.Q., chapter E-3.3) is amended

(1) by replacing “\$0.50” by “\$0.82”;

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

“The amount provided in the first paragraph is adjusted on 1 January each year according to the change in the average Consumer Price Index for the preceding year, based on the index established for the whole of Québec by Statistics Canada. If the amount computed on the basis of the index includes a decimal, the decimal is rounded off to the higher digit if it is equal to or greater than 5 and, if not, to the lower digit. The Chief Electoral Officer shall publish the results of the adjustment in the *Gazette officielle du Québec*.”

2. Section 100 of the Act is amended by adding the following paragraph at the end:

“However, a contribution or part of a contribution made contrary to this division need not be remitted to the Chief Electoral Officer if five years have elapsed since the contribution was made.”

3. Section 127 of the Act is amended

(1) by replacing “House leader” in the first paragraph by “leader of the party in the House”;

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

“If there is no leader of the party in the House, the Member designated by the leader of the party loses the right to sit and to vote, in accordance with the first paragraph.”

4. Section 442 of the Act is amended

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

“If there is no leader of the party in the House, the Member designated by the leader of the party loses the right to sit and to vote, in accordance with the first paragraph.”;

(2) by replacing “or the leader of the party in the House” in the second paragraph by “, the leader of the party in the House or the Member referred to in the second paragraph”.

5. The Act is amended by inserting the following section after section 566:

“566.1. If the leader of a political party, another of its officers, its official representative, a delegate of its official representative, its official agent or a deputy of its official agent commits, allows or tolerates an offence under this Act, the political party is presumed to have committed the same offence.”

6. Section 569 of the Act is amended by adding the following sentence at the end of the first paragraph: “Section 18 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1) does not apply to the Chief Electoral Officer.”

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

7. Section 440 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended by adding the following paragraph after the second paragraph:

“However, a contribution or part of a contribution made contrary to this chapter need not be remitted to the contributor if five years have elapsed since the contribution was made.”

8. Section 638 of the Act is replaced by the following section:

“638. If the leader of a political party, another of its officers, its official representative, a delegate of its official representative, its official agent or a deputy of its official agent commits, allows or tolerates an offence under this Act, the political party is presumed to have committed the same offence.

The first paragraph applies, with the necessary modifications, to a ticket.”

9. Section 647 of the Act is amended by adding the following paragraph at the end:

“Section 18 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1) does not apply to the Chief Electoral Officer.”

ACT RESPECTING SCHOOL ELECTIONS

10. Section 206.26 of the Act respecting school elections (R.S.Q., chapter E-2.3) is replaced by the following section:

“206.26. 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 206.19 to 206.21 and 206.23, the contribution or the amount at which it is evaluated shall be remitted to the director general of the school board to be deposited into the general fund of the school board.

However, a contribution or part of a contribution made contrary to this chapter need not be remitted to the contributor if five years have elapsed since the contribution was made.”

11. Section 223.3 of the Act is amended by adding the following paragraph at the end:

“Section 18 of the Act respecting the Director of Criminal and Penal Prosecutions (chapter D-9.1.1) does not apply to the Chief Electoral Officer.”

TAXATION ACT

12. Section 776 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing the first paragraph by the following paragraph:

“776. An individual who is an elector may deduct from the tax otherwise payable by the individual for a taxation year under this Part an amount equal to the aggregate of

(a) in relation to any contribution of money made by the individual in the taxation year to the official representative of a party or independent candidate authorized to receive such a contribution under the Act respecting elections and referendums in municipalities (chapter E-2.2), the aggregate of

i. 85% of the lesser of \$50 and the aggregate of all amounts each of which is such a contribution, and

ii. 75% of the amount by which \$50 is exceeded by the lesser of \$200 and the aggregate described in subparagraph i; and

(b) in relation to any contribution of money made by the individual in the taxation year for the benefit of a political party, party authority, independent Member or independent candidate authorized to receive such a contribution under the Election Act (chapter E-3.3), the aggregate of

i. 85% of the lesser of \$100 and the aggregate of all amounts each of which is such a contribution, and

ii. 75% of the amount by which \$100 is exceeded by the lesser of \$400 and the aggregate described in subparagraph i.”

FINAL PROVISION

13. This Act comes into force on 10 December 2010, except section 12, which comes into force as of the 2011 taxation year.

2010, chapter 37

AN ACT RESPECTING THE AMALGAMATION OF THE SOCIÉTÉ GÉNÉRALE DE FINANÇEMENT DU QUÉBEC AND INVESTISSEMENT QUÉBEC

Bill 123

Introduced by Mr. Clément Gignac, Minister of Economic Development, Innovation and Export Trade

Introduced 28 October 2010

Passed in principle 17 November 2010

Passed 9 December 2010

Assented to 10 December 2010

Coming into force: 1 April 2011, except sections 36 to 38, section 41, the second and third paragraphs of section 42 and sections 44 to 50, 54, 55, 69, 70, 147 to 157 and 177, which come into force on 1 January 2011, and sections 158 and 182, which come into force on 31 December 2010

Legislation amended:

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

Act respecting assistance for the development of cooperatives and non-profit legal persons (R.S.Q., chapter A-12.1)

Act respecting assistance for tourist development (R.S.Q., chapter A-13.1)

Act to promote the capitalization of small and medium-sized businesses (R.S.Q., chapter A-33.01)

Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02)

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

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

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

Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 (2010, chapter 20)

Legislation replaced:

Act respecting Investissement Québec and La Financière du Québec (R.S.Q., chapter I-16.1)

Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17)

Regulation amended:

Regulation respecting the selection of foreign nationals (R.R.Q., chapter I-0.2, r. 4)

(Cont'd on next page)

Explanatory notes

This Act provides for the amalgamation of the Société générale de financement du Québec and Investissement Québec and their continuance as Investissement Québec, a joint stock company, whose mission is, among other things, to contribute to the prosperity of Québec in accordance with the Government's economic policy.

The Company is to provide financial services, administer financial assistance programs and carry out any other mandate it is given by the Government. It may also establish subsidiaries to exercise its activities as a provider of services. The powers given to the Company and its subsidiaries, as well as the restrictions to those powers, are described.

The Company is prohibited from acquiring control of another legal person or a partnership without the Government's authorization. As well, the limit beyond which the Company's participation in a legal person or a partnership requires the authorization of the Minister is set.

The Government is given the power to develop financial assistance programs and determine one-time financial assistance, to be administered by the Company, for the realization of projects that are of major economic significance for Québec. It may also give the Company any other mandate.

Rules are introduced with regard to the Company's responsibilities in the administration of assistance programs and the carrying out of the mandates it receives from the Government. The Government's responsibility with regard to these programs and mandates is established.

The Economic Development Fund is established to administer these programs and carry out these mandates. The sums that make up the Fund and the sums that can be taken out of it, in particular the remuneration paid to the Company to administer the programs and carry out the mandates, are specified.

The rules for the organization and operation of the Company, including the composition of its board of directors, are defined and it is established that the Act respecting the governance of state-owned enterprises applies to the Company. The rules relating to the financing of the Company, to the preparation of its strategic plan, to its accounts and to its reports are also defined.

La Financière du Québec is dissolved.

Technical, consequential and transitional amendments are made to implement the amalgamation of the Société générale de financement du Québec and Investissement Québec and the dissolution of La Financière du Québec.



Chapter 37

AN ACT RESPECTING THE AMALGAMATION OF THE SOCIÉTÉ GÉNÉRALE DE FINANCEMENT DU QUÉBEC AND INVESTISSEMENT QUÉBEC

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

CONSTITUTION

1. A joint stock company to be known as “Investissement Québec” is constituted.

The Company is a mandatary of the State.

2. The property of the Company forms part of the domain of the State, but the execution of the obligations of the Company may be levied against its property.

The Company binds none but itself when it acts in its own name, except when it administers a program or carries out a mandate referred to in Division III of Chapter II.

3. The head office of the Company is located in the territory of Ville de Québec; the Company may, however, move its head office to any other place with the approval of the Government.

Notice of the location of the head office is published in the *Gazette officielle du Québec*.

CHAPTER II

MISSION AND ACTIVITIES

DIVISION I

MISSION

4. The mission of the Company is to contribute to the economic development of Québec in accordance with the economic policy of the Government. Its goal is to stimulate the growth of investments and support employment in all regions of Québec.

In order to carry out its mission, the Company supports the creation and development of enterprises of all sizes through adapted financial solutions and investments, in a complementary fashion with its partners. In accordance with the mandate it is given by the Government, the Company conducts foreign investment prospecting and carries out strategic interventions.

5. In pursuing its mission, the Company

- (1) provides financial services;
- (2) administers any financial assistance programs developed by the Government under this Act or designated by the Government; and
- (3) carries out any mandate it is given by the Government.

6. The Company may establish any subsidiary whose object is limited to exercising activities the Company itself can exercise. The same applies to a subsidiary.

The subsidiary has the same powers as the Company in exercising its activities, unless its constituting act withdraws or restricts those powers. The subsidiary exercises its activities in accordance with the provisions of this Act that apply to it.

The establishment of a subsidiary by the Company or one of its subsidiaries must be authorized by the Government, on the conditions it determines, except if the purpose of the subsidiary is a special investment or financing.

7. For the purposes of this Act, a legal person or a partnership controlled by the Company is a subsidiary of the Company.

A legal person is controlled by the Company when the Company holds, directly or through legal persons the Company controls, more than 50% of the voting rights attached to the equity securities of the legal person or is in a position to elect a majority of its directors.

A limited partnership is controlled by the Company when the Company or a legal person the Company controls is the general partner of the partnership; any other partnership is controlled by the Company when the Company holds, directly or through legal persons the Company controls, more than 50% of the equity securities.

8. The Company and its subsidiaries may not, without the Government's authorization, by themselves or jointly in groups of two or more, acquire control of a legal person or a partnership.

The Company and its subsidiaries may not, without the Minister's authorization, acquire, by themselves or jointly in groups of two or more, more

than 30% of the equity securities of a partnership or equity securities of a legal person carrying more than 30% of the voting rights.

The first and second paragraphs do not apply when the acquisition of control or the acquisition of equity securities results from the establishment of a subsidiary. Nor does the second paragraph apply to the acquisition of equity securities valued at less than \$10,000,000.

The Government or, as the case may be, the Minister may subject the authorization to conditions.

DIVISION II

FINANCIAL SERVICES

9. The Company determines the range of financial services it will offer enterprises.

The following financial services must be included:

- (1) loans and suretyships;
- (2) investment; and
- (3) technical services, in particular in the field of financial analysis, credit arrangement and portfolio management.

The services offered by the Company may include any other financial service, in accordance with the policy directions provided for in its strategic plan.

10. In establishing what financial services it offers, the Company tries to complement the services offered by other public bodies, financial institutions in the private sector and other partners.

The Company offers enterprises seed capital and development capital, among other things.

11. The financial services of the Company are available to profit-seeking enterprises as well as cooperatives and other social economy enterprises.

12. The Company may

- (1) acquire equity securities issued by a legal person or a partnership;
- (2) acquire any other securities; and
- (3) acquire a right of ownership in the assets of an enterprise.

The Company may not invest more than 2.5% of the net value of its assets without the Government's authorization.

The acquisition of a right of ownership of more than 30% of the net value of the assets of an enterprise must be authorized by the Minister; when that right applies to more than 50% of the net value of the assets of the enterprise, the acquisition must be authorized by the Government.

The Government or, as the case may be, the Minister may subject the authorization to conditions.

The third paragraph does not apply if the acquisition of a right of ownership in the assets of an enterprise results from the acquisition of equity securities of a partnership, if that acquisition is authorized under section 8 or if such an authorization is not required under that section.

13. The board of directors of the Company must adopt an investment policy that establishes

- (1) return on investment targets;
- (2) risk tolerance limits; and
- (3) qualifying assets.

14. The Company acts in a complementary fashion with its partners when making investments and makes those investments under normal conditions of profitability, in particular, given the mission of the Company, the nature of the financial service offered, the average cost of government loans and the economic spinoff expected from them.

15. The Company may invest in any group of persons or assets whose object is to finance enterprises, whatever its legal form, grant loans to the group, and guarantee the payment of the principal and interest of its loans and the performance of its other obligations.

16. The Company may make a financial service dependent on the conditions or on compliance with the contractual obligations it determines.

The Company may also require a surety or financial compensation for the risk associated with a financial service.

17. If an enterprise fails to comply with the conditions on which the Company's financial service is granted or to fulfil its obligations towards the Company, the Company may either suspend the financial service or terminate it.

For the same reasons, the Company may increase or reduce its obligations towards the enterprise, change the terms of those obligations, or take any other step it considers necessary to preserve its rights.

DIVISION III

PROGRAMS, OTHER MANDATES AND THE ECONOMIC DEVELOPMENT FUND

§1. — Programs and other mandates

18. The Company must administer the financial assistance programs developed by the Government, as well as any other financial assistance program the Government may indicate.

19. When the Government gives it the mandate to do so, the Company must grant and administer any one-time financial assistance the Government determines for the realization of projects that are of major economic significance for Québec.

20. The Company must advise the Minister on any matter the latter submits to it in connection with business investment, development or financing.

21. The Company must carry out any other mandate given to it by the Government.

22. When administering a financial assistance program or carrying out a mandate given to it by the Government, the Company has, in addition to the powers conferred on it under this division, the powers conferred on it by this Act to provide financial services, unless the Government restricts or withdraws those powers.

However, when carrying out a mandate given to it by the Government, the Company may not change the amount of financial assistance determined by the Government or the terms of the assistance, if the costs borne by the Government would increase as a result.

23. The Government is responsible for the financial assistance programs administered by the Company, for the financial assistance granted by the Company in carrying out its mandate, for the other mandates it gives the Company, and for the revenues and losses of the Economic Development Fund.

The Company answers to the Government, however, for the administration of these programs and for the mandates the Government gives it to carry out.

The Company is required to comply with the Minister's directives in administering the financial assistance programs and carrying out the mandates given to it by the Government.

The Company keeps a detailed register of the directives it receives under this section during a fiscal year; the register is made public when the Company's report of its activities for that year is laid before the National Assembly.

24. The Company provides the Minister with any information relating to the administration of the financial assistance programs and the carrying out of the mandates given to it by the Government, according to the form, content and timetable determined by the Minister.

§2.—*Economic Development Fund*

25. The Economic Development Fund is established within the Ministère du Développement économique, de l'Innovation et de l'Exportation.

The Fund is to be dedicated to administering and paying any financial assistance provided under a program developed or designated by the Government and any financial assistance granted by the Company in carrying out a mandate it is given by the Government, and to carrying out any other mandate the Government gives the Company.

26. The Fund is to be made up of the following sums:

(1) the revenues and other sums collected by the Company under the financial assistance programs developed or designated by the Government or in carrying out a mandate it is given by the Government;

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

(3) the sums paid into the Fund by the Minister of Finance under sections 29 and 30;

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

(5) the value of the securities and other assets acquired with the sums making up the Fund; and

(6) the revenues generated by the assets making up the Fund.

27. After consultation with the Company, the Government sets a remuneration, for the Company, it deems reasonable for the administration by the Company of the financial assistance programs the Government develops or designates under this Act, and for the carrying out by the Company of the mandates given to it by the Government.

The Company takes the remuneration out of the Fund.

When setting the Company's remuneration, the Government takes into account the revenue from the investment of the sums paid to the Company or to one of its subsidiaries under the Regulation respecting the selection of foreign nationals (R.R.Q., chapter I-0.2, r. 4).

The Government determines, in the same manner, the other sums allocated to the administration of the financial assistance programs and the carrying out of the mandates it gives the Company that the Company may take out of the Fund.

The Government may set the conditions on which that remuneration and those sums may be taken out of the Fund. The Minister then ensures compliance with the conditions set by the Government.

The Government may delegate the powers conferred on it by this section to the Minister.

28. The Company may take out of the Fund the sums needed to pay the financial assistance provided under a program developed or designated by the Government or the sums needed to pay the financial assistance granted by the Company in carrying out a mandate the Government gives it.

29. The Company may, as manager of the Fund, borrow from the Minister of Finance sums taken out of the Financing Fund established under the Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01).

Any amount paid into the Economic Development Fund under the terms of such a loan is repayable out of that Fund.

30. The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the Economic Development Fund sums taken out of the Consolidated Revenue Fund.

At the request of the Minister of Finance and subject to the conditions the Minister determines, the Company advances to the Consolidated Revenue Fund, on a short-term basis, any part of the sums paid into the Economic Development Fund that is not required for its operations.

Any advance paid to a fund is repayable out of that fund.

31. The management of the sums that make up the Fund is entrusted to the Company. The sums are credited to the Company and deposited with the financial institutions the Company determines.

The books of account of the Fund are kept by the Company. The accounts of the Fund are separate from any other account.

The Company has the powers provided by sections 79 and 80 of the Financial Administration Act (R.S.Q., chapter A-6.001) necessary for the sound and efficient management of the Fund.

32. Any surplus accumulated by the Fund is paid into the Consolidated Revenue Fund on the dates and to the extent determined by the Government.

33. Sections 20, 21, 26 to 28, Chapters IV and VI and sections 89 and 90 of the Financial Administration Act apply to the Fund, with the necessary modifications.

For the purposes of those provisions, the Company replaces the Minister referred to in them.

Fund management procedures are determined by the Conseil du trésor.

34. The books and accounts of the Fund are audited every year by the Auditor General.

The fiscal year of the Fund ends on 31 March.

35. 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 Economic Development Fund the sums required for the execution of a judgment against the State that has become *res judicata*.

CHAPTER III

ORGANIZATION AND OPERATION

36. The Company is administered by a board of directors consisting of 15 members, including the chair and the president and chief executive officer.

37. The Government appoints the members of the board of directors, other than the chair and the president and chief executive officer, based on the expertise and experience profiles approved by the board.

Board members are appointed for a term of up to four years.

38. The Government appoints the chair of the board of directors for a term of up to five years.

39. On the expiry of their term, the members of the board of directors remain in office until replaced or reappointed.

40. A vacancy on the board of directors is filled in accordance with the rules of appointment to the board.

Absence from the number of board meetings determined in the by-laws of the Company, in the cases and circumstances specified, constitutes a vacancy.

41. Board members other than the president and chief executive officer receive no remuneration except in the cases, on the conditions and to the extent determined by the Government. They are, however, entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

42. On the recommendation of the board of directors, the Government appoints the president and chief executive officer based on the expertise and experience profile approved by the board.

The president and chief executive officer is appointed for a term of up to five years.

The board determines the remuneration and other conditions of employment of the president and chief executive officer in keeping with the parameters set by the Government.

43. If the board of directors does not recommend a candidate for the position of president and chief executive officer in accordance with section 42 within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

44. If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Company's personnel to exercise the functions of that position.

45. The quorum at meetings of the board of directors is the majority of its members, including the president and chief executive officer or the chair.

Decisions of the board are made by a majority vote of the members present. In the case of a tie vote, the chair of the meeting has a casting vote.

46. The members of the board of directors may waive notice of a meeting. The attendance of the members at a meeting of the board constitutes a waiver of notice, unless the members are present for the sole purpose of contesting the legality of the meeting.

47. The board of directors of the Company may sit anywhere in Québec.

48. Unless otherwise provided in the by-laws, the members of the board of 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.

49. A written resolution, signed by all the members of the board of directors entitled to vote on that resolution, has the same value as if adopted during a meeting of the board of directors.

A copy of the resolution must be kept with the minutes of meetings of the board of directors or other equivalent record book.

50. The minutes of a meeting of the board of directors, approved by the board and certified true by the chair of the board, the president and chief executive officer or any other person so authorized by the by-laws, are authentic, as are the documents and copies emanating from the Company or forming part of its records if signed or certified true by one of those persons.

51. No act or document binds the Company or may be attributed to it unless it is signed by the chair of the board of directors, the president and chief executive officer or, to the extent determined in the by-laws of the Company, by another member of the Company's personnel.

The by-laws may provide for subdelegation and outline the mechanics of it.

Unless otherwise provided in the by-laws, a signature may be affixed on a document by any means.

52. The Company may, in its by-laws, determine a framework of operation for the board of directors, establish an executive committee or any other committee, and delegate the exercise of its powers to such a committee.

The by-laws may also provide for the delegation of the powers of the board of directors to a member of the Company's personnel.

53. In addition to the committees it must establish under the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02), the board of directors must establish a risk management committee.

The committee must include one member with accounting expertise and another with financial expertise.

At least one committee member must be a member of one of the professional orders of accountants governed by the Professional Code (R.S.Q., chapter C-26).

54. The risk management committee must make sure that a risk management process is put in place.

Paragraph 4 of section 24 of the Act respecting the governance of state-owned enterprises does not apply to the Company's audit committee.

55. The secretary and the other members of the Company's personnel are appointed in accordance with the staffing plan established by the board of directors.

Subject to the provisions of a collective agreement, the Company determines the standards and scales of remuneration and the employment benefits and other conditions of employment of the members of its personnel in accordance with the conditions defined by the Government.

56. A member of the Company's personnel who has a direct or indirect interest in an enterprise causing the personnel member's personal interest to conflict with that of the Company must, on pain of forfeiture of office, disclose the interest in writing to the president and chief executive officer.

57. If a member of the Company's personnel is sued by a third party for an act carried out in the exercise of the functions of office, the Company assumes the person's defence and pays any damages awarded as compensation, unless the person committed a gross fault or a personal fault separable from those functions.

In penal or criminal proceedings, however, the Company pays the defence costs of a member of its personnel only if the person is acquitted or if the Company judges that the person acted in good faith.

58. The Company fulfils the obligations set out in section 57 of this Act and in sections 10 and 11 of the Act respecting the governance of state-owned enterprises in respect of any person who acted at its request as a director of a legal person of which the Company is a shareholder or a creditor.

59. Sections 142, 159 to 162, 179 and 184, subparagraph *b* of paragraph 2 of section 185 and sections 188 and 189 of the Companies Act (R.S.Q., chapter C-38) do not apply to the Company.

No by-law of the Company is subject to ratification by the shareholder.

CHAPTER IV

FINANCING

60. The authorized capital of the Company is \$4,000,000,000 divided into 4,000,000 shares of a par value of \$1,000 each.

Only the Minister of Finance may subscribe shares in the Company.

61. After the board of directors of the Company has made its offer, the Minister of Finance may, with the authorization of the Government, subscribe shares in the Company.

62. Following a reduction in the share capital of the Company and a corresponding reimbursement of capital to the Minister of Finance pursuant to the Act respecting the reduction of the share capital of legal persons established in the public interest and of their subsidiaries (R.S.Q., chapter R-2.2.1), the Minister of Finance is authorized to subscribe, with the authorization of the Government and subject to the conditions it determines, shares of the Company the value of which may not exceed the amount of the reimbursement.

63. The shares of the Company are allotted to the Minister of Finance and form part of the domain of the State.

The Minister of Finance pays, out of the Consolidated Revenue Fund, the par value of the shares allotted to the Minister of Finance; the certificates are then issued.

64. The dividends paid by the Company are set by the Government.

65. The Company 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 determined by the Government;

(3) acquire, hold or dispose of securities or other assets in excess of the limits or in contravention of the terms determined by the Government; or

(4) accept a gift or legacy to which a charge or condition is attached.

The amounts, limits and terms determined under this section may also apply to the group formed by the Company and its subsidiaries or to one or more members of that group.

This section does not apply to the contracts or other commitments entered into by the Company in administering a financial assistance program or carrying out a mandate given it by the Government.

66. The Government may, subject to the conditions and procedures it determines,

(1) guarantee the payment of the principal and interest of any loan contracted by the Company or one of its subsidiaries and the performance of their obligations;

(2) make any commitment in relation to the realization or financing of a project of the Company or one of its subsidiaries;

(3) authorize the Minister of Finance to advance to the Company or one of its subsidiaries any amount considered necessary for the pursuit of its mission.

The sums required for the purposes of this section are taken out of the Consolidated Revenue Fund.

67. In accordance with the policy directions set out in its strategic plan, the Company may determine a tariff of administrative, standby and professional fees for the financial services it provides to enterprises.

68. Except for the activities the Company may finance out of the Economic Development Fund, the Company finances its operations out of the revenue it derives from the financial services it offers to enterprises, the fees it charges and the other monies to which it is entitled.

CHAPTER V

STRATEGIC PLAN, ACCOUNTS AND REPORTS

69. The Company establishes, according to the form, content and timetable determined by the Government, a strategic plan that must include its range of financial services, its investment policy and the activities of its subsidiaries.

The Minister submits the strategic plan to the Government for approval, after consultation with the Minister of Natural Resources and Wildlife and the Minister of Agriculture, Fisheries and Food and other ministers as regards the sectors of activity under their respective responsibility.

70. The Minister lays the strategic plan of the Company before the National Assembly within 15 days after approval of the plan or, if the National Assembly is not sitting, within 15 days of resumption.

The competent parliamentary committee of the National Assembly examines the plan and for that purpose hears the representatives designated by the Company.

After the competent committee has examined the plan, the Government specifies any amendments the Company must make.

The Minister lays the amended plan before the National Assembly.

71. A strategic plan approved by the Government applies until it is replaced by another plan that has been so approved.

72. The fiscal year of the Company ends on 31 March.

73. Within 30 days after the beginning of its fiscal year, the Company sends its annual financial forecasts to the Minister of Finance and the Minister.

74. Not later than 30 June each year, the Company must file its financial statements and a report of its activities for the preceding fiscal year with the Minister.

The financial statements and report must contain all the information required by the Minister. The report must also contain the information the directors are required to provide annually to the shareholders under the Companies Act.

75. The Company must in addition give the Minister any information he or she requires concerning the Company and its subsidiaries.

76. The Minister lays the report and financial statements of the Company before the National Assembly within 15 days of receiving them or, if the Assembly is not sitting, within 15 days of resumption.

77. The books and accounts of the Company are audited jointly every year by the Auditor General and an external auditor appointed by the Government. The remuneration of the external auditor is paid out of the revenues of the Company. The joint report must accompany the Company's report of its activities.

The Auditor General's report on the Economic Development Fund must be submitted with the report of activities.

78. The Auditor General may conduct a value-for-money audit of the Company and its subsidiaries, including the Economic Development Fund, without the prior concurrence required under the second paragraph of section 28 of the Auditor General Act (R.S.Q., chapter V-5.01).

CHAPTER VI

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

79. Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by striking out "Investissement Québec".

80. Schedule 3 to the Act is amended

(1) by striking out "Société générale de financement du Québec";

(2) by inserting "Investissement Québec" in alphabetical order.

ACT RESPECTING ASSISTANCE FOR THE DEVELOPMENT OF
COOPERATIVES AND NON-PROFIT LEGAL PERSONS

81. Section 5 of the Act respecting assistance for the development of cooperatives and non-profit legal persons (R.S.Q., chapter A-12.1) is replaced by the following section:

“**5.** The body designated by the Government administers any financial assistance program established under this Act. It advises undertakings on their financing.”

82. Section 7 of the Act is amended by replacing “make an application therefor to La Financière du Québec in the form determined by La Financière du Québec” by “apply for it to the body designated under section 5 in the manner determined by the body”.

83. Section 8 of the Act is amended by replacing “La Financière du Québec” by “the body designated under section 5”.

84. Section 10 of the Act is amended by replacing “La Financière du Québec” by “The body designated under section 5”.

85. Section 12 of the Act is amended by replacing “La Financière du Québec” by “the body designated under section 5”.

86. Section 13 of the Act is amended by replacing “La Financière du Québec” by “the body designated under section 5”.

ACT RESPECTING ASSISTANCE FOR TOURIST DEVELOPMENT

87. Section 1 of the Act respecting assistance for tourist development (R.S.Q., chapter A-13.1) is amended by replacing the definition of “the Société” by the following definition:

““the Société” means the body designated by the Government;”.

ACT TO PROMOTE THE CAPITALIZATION OF SMALL AND
MEDIUM-SIZED BUSINESSES

88. Section 1 of the Act to promote the capitalization of small and medium-sized businesses (R.S.Q., chapter A-33.01) is amended by replacing “La Financière du Québec” by “the body designated by the Government”.

89. Section 3 of the Act is amended by replacing “La Financière du Québec” in the third paragraph by “the body designated under section 1”.

90. Section 4 of the Act is amended by replacing “La Financière du Québec” by “the body designated under section 1”.

91. Section 5 of the Act is amended

(1) by replacing “La Financière du Québec” in the introductory clause by “the body designated under section 1”;

(2) by replacing “elle” in paragraph 1 in the French text by “il”.

92. Section 6 of the Act is amended by replacing “La Financière du Québec” by “the body designated under section 1”.

93. Section 7 of the Act is amended

(1) by replacing “La Financière du Québec” in the first paragraph by “The body designated under section 1”;

(2) by replacing “La Financière du Québec” in the second paragraph by “The body designated under section 1”.

94. Section 8 of the Act is amended by replacing “La Financière du Québec” by “the body designated under section 1”.

95. Section 11 of the Act is amended by replacing “La Financière du Québec” in paragraph 3 by “the body designated under section 1”.

96. Section 12 of the Act is amended

(1) by replacing “La Financière du Québec” in the first paragraph by “The body designated under section 1”;

(2) in the second paragraph,

(a) by replacing “La Financière du Québec” in the introductory clause by “the body designated under section 1”;

(b) by replacing “La Financière du Québec” in subparagraph *a* of subparagraph 1 by “the body”.

97. Section 13 of the Act is amended by replacing “La Financière du Québec” by “The body designated under section 1”.

98. Section 14 of the Act is amended by replacing “La Financière du Québec” in the first paragraph by “The body designated under section 1”.

99. Section 15 of the Act is amended by replacing “La Financière du Québec” in paragraph 2 by “the body designated under section 1”.

100. Section 17 of the Act is amended

(1) by replacing “La Financière du Québec” in the first paragraph by “The body designated under section 1”;

(2) by replacing “La Financière du Québec” in the second paragraph by “the body designated under section 1”.

101. Section 18 of the Act is amended by replacing “La Financière du Québec or” by “The body designated under section 1 or” and “La Financière du Québec grants” by “the body grants”.

102. Section 19 of the Act is amended

(1) by replacing “La Financière du Québec” in the introductory clause by “The body designated under section 1”;

(2) by replacing “granted by La Financière du Québec” in paragraph 2 by “the body grants”.

103. Section 20 of the Act is amended

(1) by replacing “La Financière du Québec” wherever it appears by “the body designated under section 1”;

(2) by replacing “elle” in paragraph 8 in the French text by “il”.

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

104. Section 15 of the Act respecting the governance of state-owned enterprises (R.S.Q., chapter G-1.02) is amended by striking out “, the Société générale de financement du Québec” in paragraph 15.

105. Schedule I to the Act is amended by striking out “Société générale de financement du Québec”.

TAXATION ACT

106. Section 21.20.9 of the Taxation Act (R.S.Q., chapter I-3) is amended by striking out paragraph *g*.

107. Section 965.29 of the Act is amended by replacing “Investissement Québec” in subparagraph ii of paragraph *b.2* and in paragraph *c* by “the body designated under section 1 of the Act respecting Québec business investment companies”.

108. Section 965.34 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1 of the Act respecting Québec business investment companies (chapter S-29.1)”.

109. Section 1049.4 of the Act is amended by replacing “Investissement Québec” in subparagraph *b* of the second paragraph by “the body designated under section 1 of that Act”.

110. Section 1049.6 of the Act is amended by replacing “Investissement Québec” in the introductory clause by “the body designated under section 1 of that Act”.

111. Section 1049.9 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1 of that Act”.

112. Section 1049.9.1 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1 of that Act”.

113. Section 1049.10 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1 of that Act”.

114. Section 1049.10.1 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1 of that Act”.

115. Section 1049.11 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1 of that Act”.

116. Section 1049.11.1 of the Act is amended by replacing “by Investissement Québec under paragraph 3 of section 13.2 of the Act respecting Québec business investment companies” in paragraph *a* by “under paragraph 3 of section 13.2 of the Act respecting Québec business investment companies by the body designated under section 1 of that Act”.

117. Section 1049.11.1.2 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1 of that Act”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

118. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended

(1) by striking out “La Financière du Québec” in paragraph 1;

(2) by inserting “, in respect of employees who were members of this plan on 31 March 2011” after “Investissement-Québec” in paragraph 1.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

119. Schedule II to the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by striking out “La Financière du Québec” in paragraph 1.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

120. Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended

(1) by striking out “La Financière du Québec” in paragraph 1;

(2) by inserting “, in respect of employees who participated in this plan on 31 March 2011” after “Investissement Québec” in paragraph 1.

ACT RESPECTING QUÉBEC BUSINESS INVESTMENT COMPANIES

121. Section 1 of the Act respecting Québec business investment companies (R.S.Q., chapter S-29.1), amended by section 709 of chapter 52 of the statutes of 2009, is again amended

(1) by replacing “Investissement Québec” in the first sentence of the first paragraph by “the body designated by the Government”;

(2) by replacing “Investissement Québec” in the second sentence of the first paragraph by “that body”.

122. Section 3.2 of the Act is amended

(1) by replacing “request of Investissement Québec” by “request of the body designated under section 1”;

(2) by replacing “furnish to Investissement Québec” by “furnish to the body”.

123. Section 4 of the Act is amended

(1) by replacing “Investissement Québec” in the first paragraph by “The body designated under section 1”;

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

“For that purpose, the body may require the production of any document it considers likely to enlighten it as to the advisability of registering a company.”

124. Section 5 of the Act is amended

(1) by replacing “Investissement Québec” in the second paragraph by “the body designated under section 1”;

(2) by replacing “Investissement Québec” in the last paragraph by “the body”.

125. Section 6 of the Act is amended by replacing “Investissement Québec” by “The body designated under section 1”.

126. Section 7 of the Act is amended by replacing “Investissement Québec” by “The body designated under section 1”.

127. Section 9 of the Act is amended

(1) by replacing “Investissement Québec” by “The body designated under section 1”;

(2) by replacing “where it” by “when the body”.

128. Section 10 of the Act is amended by replacing “Investissement Québec” by “The body designated under section 1”.

129. Section 12 of the Act is amended

(1) by replacing “Investissement Québec” in the first paragraph by “the body designated under section 1”;

(2) by replacing “Investissement Québec” in subparagraph 6 of the third paragraph by “the body designated under section 1”.

130. Section 12.1 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1”.

131. Section 13.1 of the Act is amended

(1) by replacing “Investissement Québec may” in the first paragraph by “The body designated under section 1 may” and “of Investissement Québec” in that paragraph by “of the body”;

(2) by replacing “Investissement Québec” in the introductory clause of the second paragraph by “the body”;

(3) by replacing “Investissement Québec” in subparagraph 1 of the second paragraph by “the body”.

132. Section 13.2 of the Act is amended

(1) by replacing “Investissement Québec” in the introductory clause by “the body designated under section 1”;

(2) by replacing “Investissement Québec” in paragraph 2 in the French text by “il”.

133. Section 13.3 of the Act is amended

(1) by replacing “Investissement Québec” by “the body designated under section 1”;

(2) by replacing “Investissement Québec” in the French text by “ce dernier”.

134. Section 14 of the Act is amended by replacing “Investissement Québec” by “the body designated under section 1”.

135. Section 15 of the Act is amended by replacing “Investissement Québec” in the first paragraph by “The body designated under section 1”.

136. Section 15.0.1 of the Act is amended by replacing “Investissement Québec” in the second paragraph by “the body designated under section 1”.

137. Section 16 of the Act is amended by replacing subparagraph 7 of the first paragraph by the following subparagraph:

“(7) determine tariffs of duties and fees payable to the body it designates under section 1 for any act performed by that body under this Act;”.

138. Section 17 of the Act is amended by replacing “Act respecting Investissement Québec and La Financière du Québec (chapter I-16.1)” by “Act respecting the amalgamation of the Société générale de financement du Québec and Investissement Québec (2010, chapter 37)”.

ACT TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 30 MARCH 2010, REDUCE THE DEBT AND RETURN TO A BALANCED BUDGET IN 2013-2014

139. Section 1 of the Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 (2010, chapter 20) is amended in paragraph 2 of the definition of “body”

(1) by striking out “and the Société générale de financement”;

(2) by inserting “the subsidiaries of Investissement Québec that, before 1 April 2011, were” after “except”.

REGULATION RESPECTING THE SELECTION OF FOREIGN NATIONALS

140. Section 34.1 of the Regulation respecting the selection of foreign nationals (R.R.Q., chapter I-0.2, r. 4) is amended

(1) by replacing “Investissement Québec or one of its subsidiaries and which will be, in Québec, the foreign national’s mandatary with the Minister and

Investissement Québec or one of its subsidiaries” in the first paragraph by “one of the subsidiaries of Investissement Québec and that will be, in Québec, the foreign national’s mandatary with the Minister and the subsidiary”;

(2) in the third paragraph,

(a) by replacing “Investissement Québec or one of its subsidiaries” in subparagraph *a* by “one of the subsidiaries of Investissement Québec”;

(b) by replacing subparagraph *i* of subparagraph *a* by the following subparagraph:

“(i) the Programme des immigrants investisseurs pour l’aide aux entreprises adopted by Order in Council 701-2000 dated 7 June 2000 (2000, G.O. 2, 3896, in French only) and amended by Order in Council 872-2001 dated 4 July 2001 (2001, G.O. 2, 5470, in French only), Order in Council 674-2004 dated 30 June 2004 (2004, G.O. 2, 3513, in French only), Order in Council 29-2005 dated 26 January 2005 (2005, G.O. 2, 692, in French only), Order in Council 603-2008 dated 11 June 2008 (2008, G.O. 2, 3944, in French only) and Order in Council 983-2010 dated 17 November 2010 (2010, G.O. 2, 4707, in French only) or any program established to replace it;”;

(c) by replacing “Investissement Québec or one of its subsidiaries” in subparagraph *b* by “one of the subsidiaries of Investissement Québec”;

(d) by replacing “Investissement Québec or one of its subsidiaries” in subparagraph *d* by “one of the subsidiaries of Investissement Québec”.

141. Section 38 of the Regulation is amended by replacing “Investissement Québec or one of its subsidiaries” in paragraph *c* by “one of the subsidiaries of Investissement Québec”.

CHAPTER VII

TRANSITIONAL AND FINAL PROVISIONS

DIVISION I

AMALGAMATION

142. The Société générale de financement du Québec and Investissement Québec are amalgamated on 1 April 2011.

As of that date, these legal persons are continued as the Company constituted under section 1 and their patrimonies are joined together to form the patrimony of that Company.

143. The rights of Investissement Québec and the rights and obligations of the Société générale de financement du Québec become rights and obligations of the Company and the latter becomes, without continuance of suit, a party

to any proceeding to which Investissement Québec and the Société générale de financement du Québec were parties.

144. The obligations of Investissement Québec become obligations of the Company, except those determined by the Government, which become obligations of the Minister or the Minister of Finance in the case of debts owed to a financial institution or related to a financial instrument or contract designated by the Government.

The Minister or the Minister of Finance becomes, without continuance of suit, a party to any proceeding Investissement Québec was party to with respect to the obligations that Minister assumes.

The liability resulting from the obligations that become obligations of the Minister becomes a liability of the Economic Development Fund.

145. The debts of Investissement Québec that become debts of the Minister of Finance are the debts referred to in section 10 of the Financial Administration Act (R.S.Q., chapter A-6.001).

The Minister of Finance may pay out of the Economic Development Fund any sum that corresponds to a sum taken out of the Consolidated Revenue Fund for the payment of the debts.

146. The amalgamation involves, by operation of law, the conversion of the shares issued by the Société générale de financement du Québec into shares of the Company.

The certificates for the shares thus converted are issued to the Minister of Finance immediately.

DIVISION II

ADMINISTRATION PRIOR TO AMALGAMATION

147. When appointing the first members of the board of directors of the Company, other than the chair and the president and chief executive officer, the Government takes into account the expertise and experience profiles approved by the respective boards of Investissement Québec and the Société générale de financement du Québec.

148. From the time it is formed, the board of directors of the Company exercises the functions of the board of Investissement Québec and the board of the Société générale de financement du Québec.

149. The term of the Investissement Québec and the Société générale de financement du Québec board members in office at the time the Company's board of directors is formed ends at that time without compensation.

150. The Government appoints the first president and chief executive officer of the Company.

151. The president and chief executive officer of the Company takes office on 1 January 2011 or on any later date determined by the Government. The president and chief executive officer exercises, from the date he or she takes office, the functions of president and chief executive officer of Investissement Québec and of the Société générale de financement du Québec.

152. From the moment the Company's president and chief executive officer takes office, the terms of office of the president and chief executive officer of Investissement Québec and of the president and chief executive officer of the Société générale de financement du Québec end, with no compensation other than the compensation provided for in section 22 of the Règles concernant la rémunération et les autres conditions de travail des titulaires d'un emploi supérieur à temps plein, enacted by Order in Council 450-2007 (2007, G.O. 2, 2723, in French only).

153. The Company's board of directors must implement an amalgamation plan before the amalgamation of Investissement Québec and the Société générale de financement du Québec. The plan must include details of the arrangements necessary to complete the amalgamation and to provide for the management and operation of the Company.

The plan must take into account, in particular, the human, financial, material and informational resources of Investissement Québec and the Société générale de financement du Québec.

154. The Company's board of directors may, prior to the amalgamation, enter into any contract it considers necessary to ensure the amalgamation of Investissement Québec and the Société générale de financement du Québec and foster the soundness of its activities and operations. For these purposes, the board may make any necessary financial commitment for the amount and for the term it considers appropriate.

155. The Company's board of directors must, prior to the amalgamation, establish the Company's staffing plan referred to in section 55.

156. Prior to the amalgamation, the Company's board of directors establishes the Company's first strategic plan. The plan covers a period of two years.

The strategic plan of the Société générale de financement du Québec and that of Investissement Québec apply to the Company until they are replaced by the first strategic plan approved by the Company.

157. The rights and obligations resulting from the acts of the Company's board of directors with respect to the organization of the Company prior to the amalgamation are rights and obligations of Investissement Québec, unless the

board provides expressly that those rights and obligations are rights and obligations of the Société générale de financement du Québec.

158. The last annual report required under section 17 of the Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17) covers a 15-month period ending 31 March 2011.

The current fiscal year of the Société générale de financement du Québec ends on 31 December 2010. Its last fiscal year begins on 1 January 2011 and ends on 31 March 2011.

The Company must file the report and its financial statements no later than 30 September 2011.

DIVISION III

PROGRAMS AND OTHER MANDATES

159. Unless otherwise provided in this division, any program administered by Investissement Québec under section 27 of the Act respecting Investissement Québec and La Financière du Québec (R.S.Q., chapter I-16.1) or by one of its subsidiaries referred to in section 36 of that Act continues to apply until it is replaced or revoked by the Government.

The same applies to the instruments governing the following forms of financial assistance:

(1) assistance granted and administered by Investissement Québec or one of its subsidiaries in accordance with a mandate given it by the Government under section 28 of that Act;

(2) assistance granted by Investissement Québec or one of its subsidiaries in exercising a power assigned to it by the Government under section 29 of that Act; and

(3) assistance granted under a financial assistance program or a mandate provided for by the Act respecting the Société de développement industriel du Québec (R.S.Q., chapter S-11.01).

160. Unless otherwise provided in this division, the rights of Investissement Québec resulting from the programs and the forms of financial assistance described in section 159 become rights of the Minister.

The same applies to the rights resulting from the following forms of financial assistance:

(1) assistance granted and administered under section 5 of the Act respecting assistance for the development of cooperatives and non-profit legal persons (R.S.Q., chapter A-12.1); and

(2) assistance granted under section 10 or 11 of the Act respecting assistance for tourist development (R.S.Q., chapter A-13.1).

The sums and assets of Investissement Québec related to the forms of financial assistance listed in the second paragraph become sums and assets of the Economic Development Fund.

161. The first paragraph of section 160 does not apply to the rights of Investissement Québec in the shares issued by any of its subsidiaries established with a view to granting or administering a program or a form of financial assistance listed in section 159 or 160. However, it does apply to the rights of Investissement Québec in the shares issued by the following subsidiaries:

- (1) 9037-6179 Québec inc.;
- (2) 9071-2076 Québec inc.; and
- (3) 9109-3294 Québec inc.

162. The rights of Investissement Québec resulting from the programs listed below, or from any program replaced by those programs, become rights of the Company:

(1) the Programme favorisant le financement de l'entrepreneuriat collectif, established by Order in Council 374-2002 dated 27 March 2002 (2002, G.O. 2, 2802, in French only), amended by Order in Council 315-2004 dated 31 March 2004 (2004, G.O. 2, 1966, in French only); and

(2) the Programme d'aide au financement des entreprises, approved by Order in Council 841-2000 dated 28 June 2000 (2000, G.O. 2, 4955, in French only), amended by Order in Council 899-2001 dated 31 July 2001 (2001, G.O. 2, 6073, in French only), by Order in Council 1487-2001 dated 12 December 2001 (2002, G.O. 2, 178, in French only), by Order in Council 315-2004 dated 31 March 2004 (2004, G.O. 2, 1966, in French only), by Order in Council 681-2005 dated 29 June 2005 (2005, G.O. 2, 3752, in French only) and by Order in Council 729-2008 dated 25 June 2008 (2008, G.O. 2, 4284, in French only).

From the date set by the Government, no applications for financial assistance may be submitted under these programs.

The programs continue to apply to any financial assistance granted under them, until the expiry of the assistance. The Company may not modify these financial assistance programs.

Any losses or shortfalls resulting from assistance granted under the programs listed in the first paragraph before the date set under the second paragraph are obligations of the Company for the duration of the programs.

163. Before 31 March 2016, the Government must include in the Company's remuneration any compensation it deems reasonable for the losses and shortfalls referred to in the fourth paragraph of section 162.

The losses and shortfalls suffered are evaluated on the date of the amalgamation. The evaluation may be revised until 31 March 2016, when the Government sets the Company's remuneration.

The Government is not bound to pay the Company any other sum as compensation for these losses and shortfalls.

164. The rights of Investissement Québec resulting from investments made in accordance with section 35 of the Act respecting Investissement Québec and La Financière du Québec, or from a loan or a guarantee referred to in that section, become rights of the Minister, except the rights resulting from the investments, loans or guarantees referred to in the following Orders in Council:

(1) Order in Council 532-2010 dated 23 June 2010 (2010, G.O. 2, 3095, in French only);

(2) Order in Council 955-2009 dated 2 September 2009 (2009, G.O. 2, 4931, in French only);

(3) Order in Council 476-2008 dated 14 May 2008 (2008, G.O. 2, 2961, in French only); and

(4) Order in Council 1171-2004 dated 15 December 2004 (2005, G.O. 2, 55, in French only).

Each of these Orders in Council, and any other made under section 35 of the Act respecting Investissement Québec and La Financière du Québec, is validated to the extent that it authorizes Investissement Québec or its subsidiaries to invest in any group other than an investment company; the Orders in Council continue to apply until they are replaced or revoked by the Government.

165. The administration of programs, forms of financial assistance and investments for which the rights of Investissement Québec become rights of the Minister is deemed to be a mandate given to the Company under section 21.

The administration of the economic projects support program referred to in Order in Council 273-2008 dated 19 March 2008 (2008, G.O. 2, 1645, in French only) is also deemed to be a mandate given to the Company under section 21. The Company administers the program as though it were part of the strategic support for investment program referred to in Order in Council 907-2004 dated 30 September 2004 (2004, G.O. 2, 4478, in French only).

DIVISION IV

LA FINANCIÈRE DU QUÉBEC

166. La Financière du Québec is dissolved. Its rights become rights of the Company except the rights resulting from the forms of assistance listed in the second paragraph of section 160.

The obligations of La Financière du Québec become obligations of the Company, except those determined by the Government, which become obligations of the Minister; the Minister becomes, without continuance of suit, a party to any proceeding to which La Financière du Québec was party with respect to those obligations.

The liability resulting from the obligations that become obligations of the Minister becomes a liability of the Economic Development Fund.

DIVISION V

HUMAN RESOURCES

167. An employee of the Company who, when hired, before 1 April 2011, by Investissement Québec or La Financière du Québec, was a permanent public servant may apply for a transfer to a position in the public service or enter a competition for promotion to such a position in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

168. Section 35 of the Public Service Act applies to an employee referred to in section 167 who enters a competition for promotion to a position in the public service.

169. An employee referred to in section 167 who applies for a transfer or enters a competition for promotion may require from the chair of the Conseil du trésor 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 ceased to be a public servant, as well as the experience and formal training acquired in the course of employment with Investissement Québec, La Financière du Québec or the Company.

If an employee is transferred subsequent to the application of the first paragraph, the deputy minister of the department or the chief executive officer of the body assigns to the employee a classification in keeping with the assessment under the first paragraph.

If an employee is promoted under section 167, the employee's classification must take account of the criteria set out in the first paragraph.

170. If some or all of the operations of the Company are discontinued, an employee referred to in section 167 is entitled to be placed on reserve in the

public service with the 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 establishes, where applicable, the employee's classification, taking account of the criteria set out in the first paragraph of section 169.

171. A person who is placed on reserve under the first paragraph of section 170 remains in the employ of the Company until the chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act.

172. Subject to any remedy available under a collective agreement, an employee referred to in section 167 whose employment is terminated or who is dismissed may bring an appeal under section 33 of the Public Service Act.

DIVISION VI

REGISTERS AND OTHER DOCUMENTS

173. A declaration by the Company or the Minister in an application for registration in the register of personal and movable real rights or the land register, stating that the Company or the Minister is the holder of the rights which the application concerns and which were formerly registered in favour of Investissement Québec, La Financière du Québec or the Société générale de financement du Québec, is sufficient to establish with the registrar the quality of the Company or the Minister as the holder of those rights.

An application for registration in the land register must be made in the form of a notice. In addition to the provisions of this section and the requirements of the regulation made under Book IX of the Civil Code, the notice must indicate the legislative provision under which it is given; the notice does not require attestation and may be presented in a single copy.

174. The files, records and other documents of Investissement Québec, La Financière du Québec and the Société générale de financement du Québec become files, records and other documents of the Company.

175. Unless otherwise indicated by the context, in any document, a reference to the Act respecting Investissement Québec and La Financière du Québec (R.S.Q., chapter I-16.1), the Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17) or any of their provisions is a reference to this Act or to the corresponding provision of this Act, if any.

176. Unless otherwise indicated by the context, in any document, a reference to Investissement Québec, La Financière du Québec or the Société générale de financement du Québec is a reference to the Company.

DIVISION VII

OTHER PROVISIONS

177. The Government may, by a regulation made before 1 January 2012, enact any other transitional measure required for the carrying out of this Act.

A regulation made under the first paragraph is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1) and comes into force on the date of its publication in the *Gazette officielle du Québec*, or on any later date set in the regulation. The regulation may also, if it so provides, apply from any date not prior to 1 January 2011.

178. Before 30 June 2011, the board of directors of the Company must submit to the Government the policy aimed at reducing expenses required by section 15 of the Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 (2010, chapter 20).

179. The appropriations granted to the Minister of Economic Development, Innovation and Export Trade for the purposes of the economic projects support program referred to in Order in Council 273-2008 dated 19 March 2008 (2008, G.O. 2, 1645, in French only) are, to the extent determined by the Government, allocated to the Economic Development Fund.

DIVISION VIII

FINAL PROVISIONS

180. This Act replaces the Act respecting Investissement Québec and La Financière du Québec (R.S.Q., chapter I-16.1) and the Act respecting the Société générale de financement du Québec (R.S.Q., chapter S-17).

181. This Act may be cited as the Act respecting Investissement Québec.

182. The Minister of Economic Development, Innovation and Export Trade is responsible for the administration of this Act.

183. This Act comes into force on 1 April 2011, except sections 36 to 38, section 41, the second and third paragraphs of section 42 and sections 44 to 50, 54, 55, 69, 70, 147 to 157 and 177, which come into force on 1 January 2011, and sections 158 and 182, which come into force on 31 December 2010.

2010, chapter 38 AN ACT TO FACILITATE ORGAN AND TISSUE DONATION

Bill 125

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 11 November 2010

Passed in principle 30 November 2010

Passed 8 December 2010

Assented to 10 December 2010

Coming into force: 28 February 2011

Legislation amended:

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)

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

Legislation replaced:

Act to facilitate organ donation (2006, chapter 11)

Explanatory notes

This Act amends the Act respecting the Régie de l'assurance maladie du Québec so that a person may, at any time after applying to be registered with the Régie de l'assurance maladie du Québec ("the Board"), authorize in writing, on a form provided by the Board, the post-mortem removal of organs or tissues for transplant. The information the Board collects on the consent form is specified, as is the information that must be included on the form or in an accompanying notice for the person's benefit.

In addition, the Board must establish and update a consent registry for post-mortem organ and tissue removal. The Board must, on request, send the information collected using the consent form to organizations that coordinate organ or tissue donations and are designated for that purpose by the Minister of Health and Social Services.

The Act respecting labour standards is amended so that persons who are absent from work to make an organ or tissue donation for transplant retain their employment status.



Chapter 38

AN ACT TO FACILITATE ORGAN AND TISSUE DONATION

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

1. Section 2 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5), amended by section 20 of chapter 8 of the statutes of 2008, is again amended by inserting the following paragraph after the third paragraph:

“The Board shall establish and update a consent registry for the post-mortem removal of organs and tissues, for use by organizations that coordinate organ or tissue donations and are designated by the Minister of Health and Social Services under section 2.0.11.”

2. The Act is amended by inserting the following sections after section 2.0.7:

“2.0.8. For the purposes of the fourth paragraph of section 2, a person may, at any time after applying to be registered with the Board under section 9 of the Health Insurance Act (chapter A-29), authorize in writing, on a consent form provided by the Board for that purpose, the post-mortem removal of the person's organs or tissues for transplant, as permitted under article 43 of the Civil Code of Québec.

Consent may be revoked at any time, in writing, using the form provided by the Board for that purpose.

“2.0.9. The consent form authorizing the removal of organs or tissues, or the accompanying notice, must inform the person concerned

(1) that consent will be acted upon for the purposes of a transplant;

(2) that the information appearing on the consent form may be sent, on request, to an organization that coordinates organ or tissue donations and is designated on the list drawn up by the Minister and published on the Board's website;

(3) that consent may be revoked at any time, in writing, using the form provided by the Board for that purpose; and

(4) that the Board will not solicit the person's consent again if the person has already given it.

“2.0.10. The Board shall use the consent form to obtain the following information:

(1) the person's freely given consent to the post-mortem removal of organs or tissues;

(2) the signature of the person concerned and, if the person is under 14 years of age, the signature of the holder of parental authority or tutor authorizing the person to give consent;

(3) the date of each signature; and

(4) any other identification information the Board requires in the exercise of its functions relating to the consent registry for the post-mortem removal of organs and tissues.

The Board shall enter the information collected using the consent form in the registry established under the fourth paragraph of section 2.

For the purposes of this section, the Board may use the identification information obtained for the carrying out of the Health Insurance Act (chapter A-29), despite the second paragraph of section 67 of that Act.

“2.0.11. The Minister shall draw up a list of organizations that coordinate organ or tissue donations to which the Board may send information collected using the consent form. The list is published on the Board's website.

“2.0.12. The Board must, on request, send the information collected using a consent form to an organization designated by the Minister under section 2.0.11.”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

3. Section 204.1 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is replaced by the following section:

“204.1. When informed of the imminent or recent death of a potential organ or tissue donor, the director of professional services of an institution operating a general and specialized hospital shall diligently

(1) verify, with one of the organizations that coordinate organ or tissue donations and are designated by the Minister under section 2.0.11 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), whether the potential donor's consent for the post-mortem removal of organs or tissues is recorded in the consent registries established by the Ordre professionnel des notaires du Québec and the Régie de l'assurance maladie du Québec, in order

to determine the donor's last wishes expressed in this regard in accordance with the Civil Code of Québec; and

(2) send to such an organization, if the consent has been given, any necessary medical information concerning the potential donor and the organs or tissues that may be removed.

The director of professional services is informed of the imminent or recent death of a potential organ or tissue donor in accordance with the procedure established by the institution.”

ACT RESPECTING LABOUR STANDARDS

4. Section 70 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by replacing “accident” in the third paragraph by “an organ or tissue donation for transplant, an accident”.

5. Section 74 of the Act is amended by replacing “or accident” in the second paragraph by “, an organ or tissue donation for transplant or an accident”.

6. The heading of Division V.0.1 of Chapter IV of the Act is replaced by the following heading:

“ABSENCES OWING TO SICKNESS, AN ORGAN OR TISSUE DONATION FOR TRANSPLANT, AN ACCIDENT OR A CRIMINAL OFFENCE”.

7. Section 79.1 of the Act is amended by replacing “or accident” in the first paragraph by “, an organ or tissue donation for transplant or an accident”.

8. Section 89 of the Act is amended by replacing “accident” in paragraph 6 by “an organ or tissue donation for transplant, an accident”.

FINAL PROVISIONS

9. This Act replaces the Act to facilitate organ donation (2006, chapter 11).

10. This Act comes into force on 28 February 2011.

2010, chapter 39 AN ACT TO TIGHTEN THE REGULATION OF EDUCATIONAL CHILDCARE

Bill 126

Introduced by Madam Yolande James, Minister of Families

Introduced 4 November 2010

Passed in principle 23 November 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010, except section 14 to the extent that it enacts sections 101.3 to 101.20 of the Educational Childcare Act, sections 15 and 23 to the extent that they refer to section 105.2 of that Act, and section 29, which come into force on the date or dates to be set by the Government, which date or dates may not be after 15 October 2011

Legislation amended:

Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (R.S.Q., chapter C-52.2)

Act respecting administrative justice (R.S.Q., chapter J-3)

Educational Childcare Act (R.S.Q., chapter S-4.1.1)

Regulation amended:

Educational Childcare Regulation (R.R.Q., chapter S-4.1.1, r. 2)

Explanatory notes

This Act introduces various measures to tighten the regulation of educational childcare.

To that end, the conditions that apply to the directors of a legal person who holds a day care centre permit are made applicable to the legal person's shareholders. The Minister of Families is granted the power to suspend, revoke or refuse to renew a day care centre permit if shares that carry 10% or more of the voting rights in the legal person who holds the permit have been transferred. Moreover, stricter conditions are introduced for the issue and maintenance of day care centre permits.

Certain limitations are introduced with respect to the services provided by the same childcare provider. The maximum number of facilities in which a childcare centre may provide educational childcare is set at five. The number of day care centre permits that may be issued to the same person, or to related persons, for the delivery of subsidized childcare is also limited to five. Moreover, the maximum number of subsidized childcare spaces that may be granted to the same permit holder, or to permit holders who are related persons, is set at 300.

(Cont'd on next page)

Explanatory notes (Cont'd)

Under the new provisions, the Minister of Families is to determine needs and priorities in the area of subsidized childcare spaces after consulting with the advisory committee concerned, the make-up and functions of which are defined in the Educational Childcare Act. The Minister is to allocate subsidized spaces on the recommendation of the advisory committee and consult the advisory committee before re-allocating subsidized spaces. Furthermore, all recommendations of advisory committees are to be made public by the Minister.

As well, a regime of administrative penalties is established for permit holders or recognized home childcare providers who contravene certain provisions of the Act or the regulations, subject to their right to contest the imposition of a penalty before the Administrative Tribunal of Québec.

The new legislation also doubles the fines that may be imposed on other persons who offer or provide childcare services in contravention of the law. Lastly, it provides that administrative measures may be taken against them, including an order prohibiting them from offering or providing childcare under conditions that could compromise the health or safety of the children.



Chapter 39

AN ACT TO TIGHTEN THE REGULATION OF EDUCATIONAL CHILDCARE

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

EDUCATIONAL CHILDCARE ACT

1. Section 3 of the Educational Childcare Act (R.S.Q., chapter S-4.1.1) is amended

(1) by inserting “, directly or indirectly,” before “holds” in subparagraph *d* of paragraph 2;

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

“(3) a natural person who, directly or indirectly, holds voting shares of a legal person not listed on a Canadian stock exchange is a shareholder.”

2. Section 6 of the Act is amended by inserting “, personally or through another,” after “No person may”.

3. Section 8 of the Act is amended

(1) by replacing “one or more” in paragraph 1 by “a maximum of five”;

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

“However, in exceptional circumstances, the Minister may authorize the holder of a childcare centre permit to provide educational childcare in more than five facilities.”

4. Section 17 of the Act is amended

(1) by inserting “or shareholder” after “director” in the first paragraph;

(2) by inserting “or new shareholder” after “director” in the second paragraph.

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

“**25.1.** A permit holder may not entrust the administration or management of the permit holder’s facility to a third party who is a legal person.”

6. Section 26 of the Act is amended

(1) by replacing “or a director of the applicant” in paragraphs 2 and 3 by “or a director or a shareholder of the applicant”;

(2) by replacing paragraph 4 by the following paragraph:

“(4) the applicant or a director or a shareholder of the applicant was convicted of an offence under section 6 in the two years preceding the application or, in the case of a second or subsequent offence, in the five years preceding the application;”;

(3) by replacing paragraph 5 by the following paragraph:

“(5) the applicant or a director or a shareholder of the applicant held a permit that was revoked or not renewed under paragraph 4 or 5 of section 28 in the five years preceding the application;”;

(4) by inserting the following paragraph after paragraph 5:

“(5.1) the applicant or a director or a shareholder of the applicant was convicted of an offence under section 108.2 in the five years preceding the application;”.

7. The Act is amended by inserting the following section after section 28:

“28.1. When shares that carry 10% or more of the voting rights in a legal person holding a day care centre permit are transferred, the Minister may suspend, revoke or refuse to renew the permit of the permit holder if the new shareholder

(1) meets the description of paragraph 4, 5 or 5.1 of section 26;

(2) is the holder of another day care centre permit in relation to which the Minister has cancelled or reduced the subsidy or suspended payment in whole or in part under section 97; or

(3) already holds shares that carry 10% or more of the voting rights in another legal person holding a day care centre permit in relation to which the Minister has cancelled or reduced the subsidy or suspended payment in whole or in part under section 97.

The Minister must suspend, revoke or refuse to renew the permit for any of the reasons set out in subparagraphs 1 to 3 of the first paragraph if a transfer of shares by the shareholder was effected through two or more transactions which resulted in the evasion of this section.”

8. The Act is amended by inserting the following division after section 81:

“DIVISION V**“ORDERS**

“81.1. If a statement of offence is served on a person who offers or provides childcare services in contravention of section 6, the Minister or a person authorized by the Minister must, if of the opinion that the health or safety of the children may have been or could be compromised, issue an order prohibiting the person concerned from offering or providing childcare under conditions that could compromise the health or safety of the children.

“81.2. On issuing the order, the Minister or the person authorized by the Minister must notify it to the person concerned and inform the person of his or her right to contest it before the Administrative Tribunal of Québec within 60 days.”

9. Section 93 of the Act is amended by replacing the first paragraph by the following paragraphs:

“93. The Minister determines the number of subsidized childcare spaces annually. After determining needs and priorities, the Minister allocates the spaces among permit applicants, permit holders and home childcare coordinating offices.

Before allocating new spaces, the Minister determines needs and priorities after consulting with the advisory committee concerned established under section 101.1. The Minister allocates the spaces according to those needs and priorities and on the recommendation of the advisory committee.

Before allocating new spaces in Native communities, the Minister consults those communities only.”

10. The Act is amended by inserting the following sections after section 93:

“93.1. In no case may a childcare centre permit holder be allocated more than 300 subsidized childcare spaces.

The same applies to a person who holds two or more day care centre permits or related persons who hold two or more day care centre permits.

“93.2. In no case may the same person, or related persons, hold more than five day care centre permits for the delivery of subsidized childcare.”

11. Section 94 of the Act is amended

(1) by inserting “, after consulting with the advisory committee concerned established under section 101.1” after “may” in the first paragraph;

(2) by striking out “Likewise,” at the beginning of the second paragraph.

12. The Act is amended by inserting the following section after section 94:

“94.1. A day care permit applicant who is a legal person having obtained the authorization of the Minister to develop subsidized childcare spaces may not, except for exceptional reasons and with the Minister’s authorization, enter into an agreement concerning the sale or transfer of all or some of the legal person’s shares to a new shareholder or concerning the amalgamation, consolidation or merging of the legal person with another legal person before the issue of its permit.

A person who acts for a third party or for a legal person before it is constituted may not obtain the authorization of the Minister to develop subsidized childcare spaces.”

13. The Act is amended by inserting the following section after section 94.1:

“94.2. Before allocating new subsidized childcare spaces or re-allocating subsidized childcare spaces, the Minister makes public the recommendations of the advisory committees established under section 101.1.”

14. The Act is amended by inserting the following after section 101:

“DIVISION III

“SPACE ALLOCATION ADVISORY COMMITTEE

“101.1. The Minister creates an advisory committee for every territory the Minister determines.

The functions of each committee are

(1) to advise the Minister on the needs and priorities with respect to the allocation of new spaces;

(2) to analyze all proposed projects and making recommendations to the Minister on the allocation of new spaces; and

(3) to advise the Minister before the Minister re-allocates spaces under the first paragraph of section 94.

“101.2. Each committee is composed of five members, as follows:

(1) one person designated by the regional conference of elected officers;

(2) one person designated by the health and social services agency;

- (3) one person designated by the school boards in the territory concerned;
- (4) one person designated by the body most representative of the childcare centres in the territory concerned; and
- (5) one person designated by the body most representative of the day care centres in the territory concerned which provide subsidized childcare.

The persons designated under subparagraphs 4 and 5 of the first paragraph must work or reside in the territory of the advisory committee concerned.

The Minister may also ask up to two other bodies, including a family community body, to designate one other person each to sit on the committee.

“CHAPTER VII.1

“ADMINISTRATIVE PENALTIES

“**101.3.** A person designated by the Minister for that purpose may impose an administrative penalty on a permit holder or a recognized home childcare provider after ascertaining that the permit holder or recognized home childcare provider has failed to comply with any of the provisions of sections 78, 86 and 86.1.

The designated person may also impose an administrative penalty after ascertaining that a permit holder has failed to comply with a non-compliance notice given under section 65 with respect to the contravention of any of sections 13, 14, 16 and 20.

The amount of the administrative penalty is \$500.

“**101.4.** The Government may provide, in a regulation under this Act, that a failure to comply with a provision of the regulation may result in an administrative penalty being imposed by the person designated by the Minister. Such a regulation may also specify, or give the calculation methods to be used to determine, the amount of the administrative penalty, which may vary according to the degree to which standards have been infringed.

The amount of such an administrative penalty may not exceed the amount set out in section 101.3.

“**101.5.** If a failure to comply for which an administrative penalty is imposed continues for more than one day, it constitutes a new failure to comply for each day it continues.

“**101.6.** The administrative penalty imposed on a person may not be in addition to penal proceedings instituted against the person for a contravention of the same provision and on the basis of the same facts.

“101.7. The imposition of an administrative penalty is prescribed one year after the date of the failure to comply.

“101.8. The person designated by the Minister imposes an administrative penalty on a person by notification of a notice stating the amount of the administrative penalty, the reasons it is imposed, and the right of the party concerned to have the matter reviewed by the Minister and, subsequently, to contest the matter before the Administrative Tribunal of Québec. The notice must also include information on the procedure for recovery of the amount owing, in particular with regard to a possible deduction from any future subsidies in accordance with section 100 or to the issue of a recovery certificate under section 101.15 and its effects.

The amount owing bears interest at the rate determined under section 28 of the Act respecting the Ministère du Revenu (chapter M-31), from the 30th day after notification of the notice.

Prescription is interrupted as of the date of notification of the notice.

“101.9. The person concerned may apply for a review of the decision, in writing, within 30 days after notification of the notice.

“101.10. The Minister designates the persons responsible for reviewing decisions with regard to the imposition of administrative penalties. They must not come under the same administrative authority as the person imposing administrative penalties.

“101.11. After giving the person concerned an opportunity to submit observations and produce documents to complete the record, the person responsible for reviewing the decision renders a decision on the basis of the record. The person may confirm, quash or vary the decision under review.

“101.12. The application for review must be dealt with promptly. If the review decision is not rendered within 30 days after receipt of the application or, as applicable, of the expiry of the time requested by the applicant to submit observations or produce documents, any interest on the administrative penalty is suspended pending the decision.

“101.13. The review decision must be written in clear and concise terms, with reasons given, must be notified to the applicant and must state that the applicant may contest the decision before the Administrative Tribunal of Québec.

“101.14. The Minister may enter into an agreement with the person for payment of the amount owing as an administrative penalty. Such an agreement, or the payment of an amount owing, does not constitute, for the purpose of penal proceedings, a recognition of the facts giving rise to it.

“101.15. If the administrative penalty is not paid or the agreement entered into for payment of the administrative penalty is not adhered to, the Minister may, at the expiry of the time for applying for a review of the decision, of the time for contesting the review decision before the Administrative Tribunal of Québec or of 30 days after the decision of the Tribunal confirming all or part of the Minister’s decision, either issue a recovery certificate or make a deduction from any future subsidies in accordance with section 100.

However, a recovery certificate may be issued or a deduction made before the expiry of the time referred to in the first paragraph if the Minister believes that the debtor is attempting to evade payment.

A recovery certificate must state the debtor’s name and address and the amount of the debt.

“101.16. Once a recovery certificate has been issued, any refund owed to a debtor by the Minister of Revenue may, in accordance with section 31 of the Act respecting the Ministère du Revenu (chapter M-31), be withheld for payment of the amount due shown on the certificate.

The withholding of a refund under the first paragraph interrupts prescription.

“101.17. On the filing of the recovery certificate at the office of the competent court, together with a copy of the final decision stating the amount of the debt, the decision becomes enforceable as if it were a final judgment of that court not subject to appeal, and has all the effects of such a judgment.

“101.18. The debtor is required to pay a recovery charge in the cases, under the conditions and in the amount determined by government regulation.

“101.19. The Minister may, by agreement, delegate to another department or body all or some of the powers relating to the recovery of administrative penalties owing to the Minister under this Act or the regulations.

“101.20. The Minister keeps a register concerning the administrative penalties imposed on persons under this Act or the regulations.

The register must contain the following information:

- (1) the date the administrative penalty was imposed;
- (2) the nature of the failure for which the administrative penalty was imposed, and the date and place it occurred and, if applicable, the name of the facility;
- (3) if the offender is a legal person, the person’s name and address;

- (4) if the offender is a natural person, the person's name and the name of the municipality in whose territory the person resides;
- (5) the amount of the administrative penalty; and
- (6) any other information the Minister considers to be of public interest.

The information contained in the register is public information. However, it may not be made public until the expiry of the time for applying for a review of the decision, of the time for contesting the review decision before the Administrative Tribunal of Québec, or of 30 days after the final decision of the Tribunal confirming all or part of the review decision, as applicable.”

15. The Act is amended by inserting the following sections after section 105:

“**105.1.** An order made under section 81.1 by the Minister or a person authorized by the Minister may be contested by the person concerned before the Administrative Tribunal of Québec within 60 days after notification of the order.

“**105.2.** A review decision rendered by a person designated by the Minister which confirms the imposition of an administrative penalty under this Act or the regulations may be contested by the person concerned before the Administrative Tribunal of Québec within 60 days after notification of the review decision.

When rendering its decision, the Administrative Tribunal of Québec may make a ruling with respect to interest accrued on the administrative penalty while the matter was pending before the Tribunal.”

16. Section 106 of the Act is amended by adding the following paragraphs after paragraph 30:

“(31) specify which provisions of a regulation give rise to the imposition of an administrative penalty, and specify, or give the calculation methods to be used to determine, the amount of the penalty;

“(32) determine the cases in which and the conditions under which a debtor is required to pay a recovery charge for an administrative penalty and prescribe the amount of the charge.”

17. The Act is amended by inserting the following sections at the beginning of Chapter XI:

“**108.1.** A person that contravenes section 6 is guilty of an offence and is liable to a fine of \$1,000 to \$10,000.

“108.2. A person named in an order issued under section 81.1 that, at any time in the two years following notification of the order or a conviction under this section, refuses or fails to comply with the order or in any way prevents or hinders its execution is guilty of an offence and is liable to a fine of \$5,000 to \$50,000.”

18. Section 109 of the Act is amended by striking out “6.”.

19. Sections 118 and 119 of the Act are amended by replacing “109” by “108.1”.

20. Section 120 of the Act is amended

(1) by inserting “at the expense of the person in charge of the facility” after “immediately”;

(2) by inserting “even” before “before”;

(3) by replacing “109” at the end by “108.1”;

(4) by adding the following paragraph:

“The Minister must, in the same manner, have the children evacuated if the Minister considers that their health and safety may have been or could be compromised.”

ACT RESPECTING THE FORFEITURE, ADMINISTRATION AND APPROPRIATION OF PROCEEDS AND INSTRUMENTS OF UNLAWFUL ACTIVITY

21. Schedule 1 to the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (R.S.Q., chapter C-52.2) is amended by inserting the following in alphabetical order:

“— Educational Childcare Act (chapter S-4.1.1), but only as regards offences under sections 108.1 and 108.2 of that Act;”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

22. Section 119 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by inserting the following paragraph after paragraph 5:

“(5.0.1) a proceeding under section 105.1 of the Educational Childcare Act (chapter S-4.1.1) which pertains to an order prohibiting a person from offering or providing childcare services under conditions that could compromise the health or safety of the children;”.

23. Section 3 of Schedule I to the Act is amended by replacing “section 104” in paragraph 8 by “section 104, 105.1 or 105.2”.

EDUCATIONAL CHILDCARE REGULATION

24. Section 2 of the Educational Childcare Regulation (R.R.Q., chapter S-4.1.1, r. 2) is amended

(1) by inserting “and its shareholders,” after “directors” in the first paragraph;

(2) by inserting “or shareholder” after “director” in the second paragraph;

(3) by replacing “if the applicant maintains his or her application” in the second paragraph by “if he or she maintains his or her candidacy or interest”.

25. Section 6 of the Regulation is amended by replacing the second paragraph by the following paragraph:

“In the case of a change of director or shareholder, a permit holder must, within 60 days of the change, provide one of the attestations referred to in section 2 in respect of the new director or the new shareholder.”

26. Section 10 of the Regulation is amended by inserting “or shareholder” after “director” in paragraph 11.

27. Section 11 of the Regulation is amended

(1) by inserting “and each shareholder” after “board of directors” in paragraph 4;

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

“(5) the name and the address of the residence of each related person who is a permit holder.”

28. Section 51 of the Regulation is amended by adding the following paragraph at the end:

“(11) show that the natural person was not convicted of an offence under section 108.2 of the Act during the two years preceding the application.”

29. The Regulation is amended by inserting the following after section 123:

“CHAPTER IV.1

“ADMINISTRATIVE PENALTIES

“**123.1.** A person designated by the Minister for that purpose may impose an administrative penalty after ascertaining that a permit holder has failed to

comply with a non-compliance notice issued under section 65 of the Act for a contravention of any of sections 6, 21, 30 to 43 and 100 to 121.

The amount of the administrative penalty is \$250.”

TRANSITIONAL AND FINAL PROVISIONS

30. Despite paragraph 1 of section 8 of the Educational Childcare Act (R.S.Q., chapter S-4.1.1), amended by section 3, a childcare centre may provide educational childcare solely in the facilities stated on its permit issued before 10 December 2010 or the facilities authorized by the Minister before that date.

31. Section 28.1 of that Act, enacted by section 7, applies to a transfer of shares in a legal person holding a day care centre permit that occurs on or after 4 November 2010.

32. Despite section 93.1 of the Educational Childcare Act, enacted by section 10, a person who holds one or more permits, or permit holders who are related persons, may keep the subsidized childcare spaces stated on those permits issued before 4 November 2010, or the spaces authorized by the Minister before that date, subject to an examination of the legality of the granting of those subsidized childcare spaces.

However, a legal person who holds two or more permits may not keep the spaces described in the first paragraph if an agreement is entered into concerning the sale or transfer of all or some of the legal person’s shares to a new shareholder or concerning the amalgamation, consolidation or merger of the legal person with another legal person.

33. Despite section 93.2 of the Educational Childcare Act, enacted by section 10, a permit holder, or permit holders who are related persons, may keep the day care centre permits issued before 4 November 2010, or the day care centre permits for subsidized childcare spaces authorized by the Minister before that date, subject to an examination of the legality of the granting of those subsidized childcare spaces.

However, a legal person who holds permits described in the first paragraph may not keep the permits described in the first paragraph if an agreement is entered into concerning the sale or transfer of all or some of the legal person’s shares to a new shareholder or concerning the amalgamation, consolidation or merger of the legal person with another legal person.

34. This Act comes into force on 10 December 2010, except section 14 to the extent that it enacts sections 101.3 to 101.20 of the Educational Childcare Act, sections 15 and 23 to the extent that they refer to section 105.2 of that Act, and section 29, which come into force on the date or dates to be set by the Government, which date or dates may not be after 15 October 2011.

2010, chapter 40

AN ACT TO ENACT THE MONEY-SERVICES BUSINESSES ACT AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

Bill 128

Introduced by Mr. Raymond Bachand, Minister of Finance

Introduced 10 November 2010

Passed in principle 23 November 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010, except

(1) sections 15 to 17, 21 to 24, paragraph 1 of section 25, section 28, paragraphs 2 to 4 of section 29 except where paragraphs 2 and 3 of that section cause “particularly” to be struck from subparagraphs 7 and 8 of the first paragraph of section 17 of the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1), section 30, paragraph 2 of section 31, section 32, paragraph 5 of section 33, sections 35, 37 to 42, paragraphs 4 and 6 of section 44 and sections 47 to 49, 51, 52 and 58, which come into force on the date or dates to be set by the Government; and

(2) paragraph 2 of section 25, sections 26 and 27, paragraph 1 of section 29 and paragraphs 2 and 3 of that section where they cause “particularly” to be struck from subparagraphs 7 and 8 of the first paragraph of section 17 of the Act respecting the legal publicity of enterprises, paragraph 1 of section 31, paragraphs 1 to 4 of section 33, sections 34, 36 and 43, paragraphs 1 to 3 and 5 of section 44 and sections 45, 46, 50, 53 to 57, 59 to 89 and 92, which come into force on 14 February 2011

Legislation amended:

Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2)

Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)

Real Estate Brokerage Act (R.S.Q., chapter C-73.2)

Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1)

Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1)

Business Corporations Act (2009, chapter 52)

Legislation repealed:

Act respecting the disclosure of the compensation received by the executive officers of certain legal persons (R.S.Q., chapter I-8.01)

(Cont'd on next page)

Legislation enacted:

Money-Services Businesses Act (2010, chapter 40, Schedule I)

Explanatory notes

First, this Act enacts the Money-Services Businesses Act. The new Act requires that persons operating automated teller machines or offering such services as currency exchange, funds transfer, the issue or redemption of travellers' cheques, money orders or bank drafts, or cheque cashing, obtain a licence from Québec's financial markets authority, the Autorité des marchés financiers, and disclose information about their directors, officers and associates and certain types of lenders they deal with. Persons already governed by certain other laws are not, however, subject to the requirements of the new Act.

The Money-Services Businesses Act confers the responsibility for its administration and enforcement on the Authority. It also gives police forces certain powers, including, in the case of the Sûreté du Québec, the power to issue security clearance reports. These reports essentially consist in criminal background checks on the key figures in a money-services business and will provide the Authority with all the information it needs to decide whether or not to issue a licence.

Various legislative amendments are introduced. More specifically,

(1) the Act respecting financial services cooperatives is amended to require that the annual report of the Mouvement des caisses Desjardins include a statement of the remuneration paid to the Mouvement's five most highly remunerated officers, and to allow the Mouvement to comply with new international accounting standards;

(2) the Real Estate Brokerage Act is amended to allow brokers acting on behalf of an agency to engage in brokerage activities within a business corporation;

(3) the Business Corporations Act is amended to make various technical adjustments; and

(4) the Act respecting the legal publicity of enterprises is amended to make trusts carrying on a commercial enterprise in Québec subject to the registration requirement, and to make terminological and technical amendments for greater consistency.

This Act contains consequential amendments and transitional provisions.



Chapter 40

AN ACT TO ENACT THE MONEY-SERVICES BUSINESSES ACT AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

MONEY-SERVICES BUSINESSES ACT

1. The Money-Services Businesses Act, the text of which appears in Schedule I, is enacted.

CHAPTER II

LEGISLATIVE AMENDMENTS MAINLY CONCERNING THE FINANCIAL SECTOR

DIVISION I

FINANCIAL SECTOR

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

2. Section 63 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) is amended by adding “or on those issued by the federation to a member referred to in subparagraph 4 of the first paragraph of section 46” at the end.

3. Section 87 of the Act is amended

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

“The following may also be allocated to the reserve, as determined by by-law of the federation:

(1) any asset or liability that is unrealized, is subject to market fluctuations and, according to the applicable accounting principles and standards, would otherwise be added to the surplus earnings to be allocated;

(2) the variation in the value of the assets and liabilities described in subparagraph 1, determined according to the applicable accounting principles;

(3) any other element, with the authorization of the Authority.”;

(2) in the second paragraph,

(a) by replacing “cette caisse” in the portion before subparagraph 1 in the French text by “la caisse”;

(b) by adding the following subparagraph after subparagraph 2:

“(3) the realization of any element allocated to the reserve.”

4. The Act is amended by inserting the following section after section 87:

“87.1. A federation may, by by-law, establish a reserve to which the elements referred to in the second paragraph of section 87 are to be allocated.

The federation may draw upon the reserve to increase the surplus earnings it may apportion after realizing an element allocated to the reserve.”

5. Section 227 of the Act is amended

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

“(2.1) the director general of the credit union;”;

(2) by striking out “, save that the director general of the credit union can be a member of the board of directors” in paragraph 3.

6. Section 253.1 of the Act is amended by striking out “, excluding the director general of the credit union” in the first paragraph.

7. Section 364 of the Act is amended by adding the following paragraph at the end:

“For the purposes of subparagraph 3 of the first paragraph, a service may be developed or provided by a legal person or partnership controlled by the federation.”

8. Section 365 of the Act is amended by replacing “paragraph 3” by “subparagraph 3 of the first paragraph”.

9. Section 366 of the Act is amended by inserting “or, if applicable, a legal person or partnership controlled by the federation” after the first occurrence of “the federation”.

10. Section 420 of the Act is amended by inserting the following paragraph after the first paragraph:

“The fund may also be used to purchase capital shares or investment shares already issued by the federation to a member described in subparagraph 4 of the first paragraph of section 46. Shares so purchased cannot be resold except to a member described in that subparagraph.”

11. Section 424 of the Act is amended by adding the following subparagraph after subparagraph 5 of the first paragraph:

“(6) a statement of the compensation, bonuses and any other form of remuneration received by the group’s five most highly compensated officers.”

ACT RESPECTING THE DISCLOSURE OF THE COMPENSATION RECEIVED BY THE EXECUTIVE OFFICERS OF CERTAIN LEGAL PERSONS

12. The Act respecting the disclosure of the compensation received by the executive officers of certain legal persons (R.S.Q., chapter I-8.01) is repealed.

ACT RESPECTING THE PROTECTION OF PERSONAL INFORMATION IN THE PRIVATE SECTOR

13. Section 97 of the Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1) is amended by inserting “and, if applicable, a legal person or partnership controlled by the federation” after “the federation of which they are members” in the first paragraph.

DIVISION II

OTHER SECTORS

REAL ESTATE BROKERAGE ACT

14. Section 3 of the Real Estate Brokerage Act (R.S.Q., chapter C-73.2) is amended by replacing paragraph 6 by the following paragraph:

“(6) chartered administrators who engage in a brokerage transaction, other than a transaction described in section 23, as an ancillary activity in the course of their real estate management function;”.

15. Section 4 of the Act is amended by replacing “A person” in the fourth paragraph by “Subject to Division IV of Chapter II, a person”.

16. The Act is amended by inserting the following division after Division III of Chapter II:

“DIVISION IV**“BROKERAGE ACTIVITIES WITHIN A BUSINESS CORPORATION**

“22.1. A broker acting on behalf of an agency may carry on brokerage activities, in accordance with the terms, conditions and rules set out in the Organization’s regulations, within a business corporation which the broker controls.

The business corporation is solidarily liable with the broker for the performance of the obligations imposed by this Act and for any fault committed by the broker.

“22.2. The civil liability insurance provided by an insurance fund to a broker who carries on brokerage activities within a business corporation must also designate the business corporation as an insured.

If no insurance fund exists, the civil liability insurance the broker must take out, or the security or guarantee in lieu of insurance the broker must give, must also designate the business corporation as an insured.

“22.3. A broker who carries on brokerage activities within a business corporation must ensure that its directors, executive officers and employees comply with this Act.

“22.4. A broker may not invoke decisions or acts of the business corporation within which the broker carries on activities, or its status as a legal person, to justify a contravention of this Act or the regulations or to limit or exclude the broker’s personal responsibility.

“22.5. Subject to special authorizations from the Organization, a broker acting on behalf of an agency may carry on brokerage activities in Québec within a business corporation constituted under an Act other than an Act of the Parliament of Québec if the broker meets all the other conditions prescribed in this chapter.

The personal liability of the broker, including that relating to the obligations of the corporation, continues to be governed by the laws of Québec for all matters concerning brokerage activities carried on in Québec, as if the corporation had been constituted under an Act of the Parliament of Québec.

“22.6. The remuneration relating to the services provided by a broker while carrying on brokerage activities within a business corporation belongs to the corporation.”

17. Section 38 of the Act is replaced by the following section:

38. The Organization may suspend, revoke, or impose restrictions or conditions on a licence if the licence holder or, in the case of a broker, the business corporation within which the broker carries on brokerage activities,

(1) has previously had a licence revoked, suspended or made subject to restrictions or conditions by the discipline committee, by a body in Québec responsible for overseeing and monitoring real estate brokerage, or by such a body in another province or State;

(2) 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);

(3) has previously been convicted by a court of law of an offence or act which, in the Organization’s opinion, is brokerage-related, or has pleaded guilty to such an offence or act; or

(4) has been assigned a tutor, curator or adviser.”

18. Section 46 of the Act is amended by striking out “prévoir” in paragraph 10.1 in the French text.

19. Section 52 of the Act is amended

(1) by replacing “establish an insurance fund” in the first paragraph by “establish an insurance fund made up of premiums and the income they generate,”;

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

“The provisions of the Act respecting insurance (chapter A-32) that apply to professional orders and insurance funds established under the Professional Code (chapter C-26) apply, with the necessary modifications, to the Organization and to an insurance fund established by it.”

20. Section 58 of the Act is amended by striking out “and various groups in the socioeconomic sector” in the first paragraph.

21. Section 63 of the Act is amended by inserting “, a statement that the broker carries on brokerage activities within a business corporation, the name of the business corporation” after “the name of the agency the broker represents” in the second paragraph.

22. Section 74 of the Act is amended by adding “and, if applicable, those of business corporations within which brokers carry on brokerage activities” at the end.

23. Section 78 of the Act is amended by inserting “, or, if applicable, the establishment of the business corporation within which the broker carries on

brokerage activities,” after “concerned” in subparagraph 1 of the first paragraph.

24. Section 88 of the Act is amended by inserting “, the business corporation within which a broker carries on brokerage activities” after “Canadian court finding a broker”.

ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

25. Section 3 of the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1) is amended

(1) by replacing “who operate a sole proprietorship” in paragraph 2 by “and trusts who operate an enterprise”;

(2) by striking out “ou” in paragraph 3 in the French text.

26. The heading of Chapter II of the Act is replaced by the following heading:

“ENTERPRISE REGISTER”.

27. Section 12 of the Act is replaced by the following section:

“**12.** The registrar keeps the enterprise register.”

28. Section 13 of the Act is amended by inserting “fiducie,” after “personne,” in the French text.

29. Section 17 of the Act is amended

(1) by striking out “particularly” in subparagraph 4 of the first paragraph;

(2) by replacing “partnership or group of persons, particularly” in subparagraph 7 of the first paragraph by “trust, partnership or group of persons,”;

(3) by inserting “trust,” after “person,” in subparagraph 8 of the first paragraph and by striking out “particularly” in that subparagraph;

(4) by inserting “or to a trust registered under the name of the settlor, trustee or beneficiary” after “given name” in the third paragraph.

30. Section 18 of the Act is amended by inserting “, trust” after “or any person”.

31. Section 21 of the Act is amended, in the first paragraph,

(1) by inserting “de personnes” after “société” in subparagraph 3 in the French text;

(2) by adding the following subparagraph:

“(8) trusts operating a commercial enterprise in Québec, other than a trust administered by a registered registrant.”

32. Section 25 of the Act is amended by inserting “, trust” after “person”.

33. Section 33 of the Act is amended

(1) by inserting “and by which the registrant is identified, either” after “Québec” in subparagraph 2 of the first paragraph;

(2) by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) the registrant’s juridical form; and”;

(3) by inserting the following subparagraphs after subparagraph 1 of the second paragraph:

“(1.1) the title of and reference to the statute under which the registrant was constituted;

“(1.2) the name of the State, province or territory in which the registrant was constituted;

“(1.3) the registrant’s date of constitution;”;

(4) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) the date of entry into office and the date of cessation of office of the persons referred to in subparagraphs 2 and 6;”;

(5) by adding the following paragraphs:

“For the purposes of subparagraph 4 of the first paragraph, if not expressly designated in the statute or act by which it was constituted, the domicile of the trust is the location of its principal establishment in Québec.

For the purposes of subparagraph 1.3 of the second paragraph, the date of constitution of a trust is the date on which the trustee, or the first trustee in the case of two or more trustees, accepts the office of trustee.”

34. Section 35 of the Act is amended by striking out paragraph 1.

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

“**35.1.** The registration declaration of a trust must also contain, if applicable,

(1) the statute, designated in the constituting act, under which it is governed; and

(2) the object pursued by the trust.”

36. Section 36 of the Act is amended by replacing “, in the case of a partnership or legal person constituted in Québec, whose registration has been cancelled ex officio by the registrar” in the second paragraph by “whose registration is cancelled if the cancellation may be revoked under subdivision 3 of Division III”.

37. Sections 41 and 45 of the Act are amended by replacing “35” in the first paragraph by “35.1”.

38. Section 46 of the Act is amended by inserting “or a trust” after “sole proprietorship” in the first paragraph, and by replacing “35” in that paragraph by “35.1”.

39. Sections 47 and 48 of the Act are amended by inserting “or a trust” after all occurrences of “legal person”.

40. Section 49 of the Act is amended by replacing “35” by “35.1”.

41. Section 61 of the Act is amended by inserting “trust,” after “registration of a”.

42. Section 84 of the Act is amended by replacing “who is a legal person” by “who is a legal person or trust”.

43. Section 97 of the Act is amended by replacing “informs the registrant of the cancellation” in the second paragraph by “records the cancellation in the register and informs the registrant”.

44. Section 98 of the Act is amended, in the first paragraph,

(1) by inserting “for identification” after “by the registrant” in subparagraph 2;

(2) by striking out “the registrant’s status as a natural person operating an enterprise or” in subparagraph 3;

(3) by replacing “in subparagraph 2 of the second paragraph of section 33” in subparagraph 7 by “in subparagraphs 6 and 10”;

- (4) by inserting “trust or” after “pursued by the” in subparagraph 13;
- (5) by striking out “as a legal person” in subparagraph 14;
- (6) by adding the following subparagraph after subparagraph 16:

“(17) the statute, designated in the trust deed, under which the trust is governed.”

45. Section 101 of the Act is amended by replacing “a government department or body for the purposes set out in any of subparagraphs 1 to 3, 5 and 8 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)” in the second paragraph by “a person or a body referred to in any of subparagraphs 1 to 3 and 5 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) or section 67 or 68 of that Act, for the purposes set out in those provisions”.

46. Section 107 of the Act is amended by replacing “charges prescribed by regulation of the Government” by “fee set out in this Act”.

47. Section 108 of the Act is amended

- (1) by inserting “trust,” after “person,” in the first paragraph;
- (2) by replacing “a legal person” and “the legal person” in the third paragraph by “a legal person or trust” and “the legal person or trust”, respectively.

48. Section 117 of the Act is amended

- (1) by inserting “trust,” after “person,” in the first paragraph;
- (2) by inserting “trust,” after “person,” in the fourth paragraph.

49. Section 119 of the Act is amended by inserting “trust,” after “natural person,” in the first paragraph.

50. Section 121 of the Act is amended by replacing “, 5 and 8 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)” in subparagraph 2 of the third paragraph by “or 5 of the second paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) or section 67 or 68 of that Act”.

51. Section 149 of the Act is amended by replacing “35” in paragraph 2 by “35.1”.

52. Section 150 of the Act is amended by inserting “trust,” after “person,” in paragraph 3.

53. Section 151 of the Act is amended by striking out “and certifying” in paragraph 4.

54. Section 159 of the Act is amended by replacing “A person guilty of an offence” in the first paragraph by “An offender” and by replacing “in the case of a legal person” in that paragraph by “in other cases”.

55. Section 161 of the Act is amended by inserting “, administrator of the property of others,” after “director” in the first paragraph.

56. Section 287 of the Act is amended

(1) by striking out paragraph 2;

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

“(4.1) the information required under paragraph 6 of section 35;”;

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

“Despite any other provision of this Act, a registrant is required to declare the information required under subparagraph 3 of the second paragraph of section 33 only if the date of entry into office or the date of cessation of office occurs after 13 February 2011.”

57. Section 299 of the Act is amended by replacing “18” in the second paragraph by “8”.

58. Schedule I to the Act is amended

(1) by inserting “, trust” after “operating for profit” under the heading “Registration declaration”;

(2) by inserting “, trust” after “operating for profit” under the heading “Annual registration fee”.

BUSINESS CORPORATIONS ACT

59. Section 2 of the Business Corporations Act (2009, chapter 52) is amended by replacing “any group of persons or properties, endowed with juridical personality or not” in the definition of “group” by “any legal person, any group of persons or any group of properties”.

60. Section 27 of the Act is amended by striking out the second paragraph.

61. Section 32 of the Act is amended by inserting “mentioned in section 31” after “corporation’s records” in the first paragraph.

62. Section 34 of the Act is amended by replacing “referred to in this section” in the third paragraph by “referred to in the first paragraph”.

63. Section 52 of the Act is amended by adding the following paragraph at the end:

“Par value shares may not be issued for a consideration less than their par value.”

64. Section 65 of the Act is amended

(1) by replacing “that the corporation is constituted under” in the first paragraph by “that the corporation is governed by”;

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

“Furthermore, the existence of a unanimous shareholder agreement must be clearly stated on the share certificates, or, in the case of uncertificated shares, notice of its existence must be given without delay to the shareholder.”

65. Section 66 of the Act is amended by striking out the third paragraph.

66. Section 72 of the Act is amended by replacing “at the time of issue” in paragraph 2 by “immediately before the redemption”.

67. Section 118 of the Act is amended by replacing “articles of amendment” in paragraph 14 by “an amendment to the articles”.

68. Section 120 of the Act is amended by replacing “a director” by “directors”.

69. Section 121 of the Act is amended by replacing “expert competence or” in paragraph 2 by “expert competence and”.

70. Section 148 of the Act is amended by replacing “all the shareholders” by “the shareholders entitled to vote”.

71. Section 160 of the Act is amended by adding the following paragraph at the end:

“Furthermore, the corporation may not indemnify a person referred to in section 159 if the court determines that the person has committed an intentional or gross fault. In such a case, the person must repay to the corporation any moneys advanced.”

72. Section 178 of the Act is amended by replacing “meeting” in the second paragraph by “meetings”.

73. Section 184 of the Act is amended by striking out “secret”.

74. Section 185 of the Act is amended by replacing “that an entry to that effect has been made” by “an entry to that effect” and by replacing “is” by “constitute”.

75. Section 215 of the Act is amended by adding “that restricts, in whole or in part, the powers of the directors” at the end.

76. Section 218 of the Act is amended

(1) by striking out “by its existence being stated or a reference to the agreement being noted on the share certificate or otherwise,” in the second paragraph;

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

“The person is presumed not to have been aware of the unanimous shareholder agreement if its existence is not stated on the share certificate or, in the case of uncertificated shares, if the person was not given notice of its existence.”

77. Section 223 of the Act is amended by striking out “Even” in the first paragraph.

78. Section 281 of the Act is amended by inserting “all” before “cancelled” in subparagraph 3 of the second paragraph.

79. Section 287 of the Act is amended by replacing “that amalgamated” by “who voted for or consented to an amalgamation” and by replacing “des dettes de la société issue de la fusion subsistant” in the French text by “des dettes de cette société subsistant”.

80. Section 289 of the Act is amended by replacing “constituting instrument” in the second paragraph by “incorporation document”.

81. Section 373 of the Act is amended by replacing “there is only one class of shares” in the second paragraph by “all the shares held by the shareholders are of the same class”.

82. The Act is amended by inserting the following section after section 373:

373.1. Despite section 93, non fully paid shares also confer the right to demand a repurchase.”

83. Section 379 of the Act is amended by adding the following paragraphs at the end:

“However, in the case of a shareholder holding non-fully paid shares, the corporation must subtract the unpaid portion of the shares from the repurchase price offered or, if it cannot pay the full repurchase price offered, the maximum amount that it can legally pay for those shares.

The repurchase notice must mention the subtraction and show the amount that can be paid to the shareholder.”

84. Section 445 of the Act is amended

(1) by replacing both occurrences of “affiliate” by “subsidiary”;

(2) by replacing “a corporation or any of its subsidiaries” by “a corporation or a corporation that is one of its subsidiaries”.

85. Section 451 of the Act is amended by replacing “or setting aside” in subparagraph 8 of the first paragraph by “, setting aside or annulling”.

86. Section 513 of the Act is amended by striking out paragraph 3.

87. Section 556 of the Act, and the heading before it, are repealed.

88. The Act is amended by inserting the following section after section 715:

“**715.1.** A company constituted under the Mining Companies Act (R.S.Q., chapter C-47) must, before 14 February 2016, send articles of continuance to the enterprise registrar in accordance with this Act. Otherwise, it is dissolved as of that date.”

89. Section 724 of the Act is amended

(1) by replacing “section 215” by “sections 215 and 216”;

(2) by inserting “and the names and domiciles of the persons who have assumed the powers of the board of directors” after “unanimous shareholder agreement”.

90. Section 727 of the Act is amended by replacing the first paragraph by the following paragraph:

“**727.** The Government may, by a regulation made before 14 February 2012, enact any other transitional measure necessary for the carrying out of this Act.”

CHAPTER III**TRANSITIONAL AND FINAL PROVISIONS**

91. Any director general who is a member of the board of directors of a credit union may remain in office until his or her term expires.

92. In any other Act, including any Act amended by this Act, and in any regulation, by-law or other document, unless the context indicates otherwise and with the necessary modifications, “register of sole proprietorships, partnerships and legal persons” is replaced by “enterprise register”.

93. This Act comes into force on 10 December 2010, except

(1) sections 15 to 17, 21 to 24, paragraph 1 of section 25, section 28, paragraphs 2 to 4 of section 29 except where paragraphs 2 and 3 of that section cause “particularly” to be struck from subparagraphs 7 and 8 of the first paragraph of section 17 of the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1), section 30, paragraph 2 of section 31, section 32, paragraph 5 of section 33, sections 35, 37 to 42, paragraphs 4 and 6 of section 44 and sections 47 to 49, 51, 52 and 58, which come into force on the date or dates to be set by the Government; and

(2) paragraph 2 of section 25, sections 26 and 27, paragraph 1 of section 29 and paragraphs 2 and 3 of that section where they cause “particularly” to be struck from subparagraphs 7 and 8 of the first paragraph of section 17 of the Act respecting the legal publicity of enterprises, paragraph 1 of section 31, paragraphs 1 to 4 of section 33, sections 34, 36 and 43, paragraphs 1 to 3 and 5 of section 44 and sections 45, 46, 50, 53 to 57, 59 to 89 and 92, which come into force on 14 February 2011.

SCHEDULE I

(Section 1)

MONEY-SERVICES BUSINESSES ACT

CHAPTER I

SCOPE AND INTERPRETATION

1. This Act applies to any person or entity who operates a money-services business for remuneration.

The following services are considered to be money services:

- (1) currency exchange;
- (2) funds transfer;
- (3) the issue or redemption of traveller's cheques, money orders or bank drafts;
- (4) cheque cashing; and
- (5) the operation of automated teller machines, including the leasing of a commercial space intended as a location for an automated teller machine if the lessor is responsible for keeping the machine supplied with cash.

2. This Act does not apply to the National Assembly, to the Gouvernement du Québec or any other government in Canada, to a department or an agency of those governments or to a municipality or a metropolitan community or an agency of a municipality or a metropolitan community.

Nor does it apply to persons or entities who, whether as money-services businesses or mandataries of such businesses, offer money services as part of their activities if those activities are governed by the Act respecting insurance (R.S.Q., chapter A-32), the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3), the Derivatives Act (R.S.Q., chapter I-14.01), the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01), the Securities Act (R.S.Q., chapter V-1.1), except persons or entities who are subject to that Act only as reporting issuers, the Bank Act (Statutes of Canada, 1991, chapter 46), the Cooperative Credit Associations Act (Statutes of Canada, 1991, chapter 48), the Canadian Payments Act (Revised Statutes of Canada, 1985, chapter C-21) or the Payment Clearing and Settlement Act (Statutes of Canada, 1996, chapter 6, s. 162, Sch.).

CHAPTER II**LICENCES****DIVISION I****ISSUE**

3. A person or entity operating a money-services business for remuneration must hold a licence of the appropriate class.

4. Licences of one or more of the following classes are issued by the Autorité des marchés financiers (the Authority):

- (1) currency exchange;
- (2) funds transfer;
- (3) the issue or redemption of traveller's cheques, money orders or bank drafts;
- (4) cheque cashing; and
- (5) the operation of automated teller machines.

The lessor of a commercial space intended as a location for an automated teller machine must be licensed to operate automated teller machines if the lessor is responsible for keeping the machine supplied with cash.

5. A licence application must be filed together with the fee determined by regulation and filed by the director, officer or partner of the money-services business who is acting as the business's respondent for the purposes of this Act.

The respondent must

- (1) be 18 years of age or over;
- (2) not be under tutorship, curatorship or advisership;
- (3) be domiciled in Québec or have a place of business or a place of work in Québec; and
- (4) meet any other condition set by regulation.

If the money-services business is not constituted under the laws of Québec and does not have its head office or an establishment in Québec, it must appoint a respondent in Québec who meets the requirements of the second paragraph. Such a respondent need not be a director, an officer or a partner of the business but must be able to properly exercise a respondent's functions with the Authority.

The money-services business must give such a respondent access, at the business's head office and in all its establishments, to the information and documents needed to exercise the respondent's functions.

6. When filing a licence application, a money-services business must provide

(1) a document describing its legal structure together with a list containing the name, date of birth, if applicable, domiciliary address and telephone number of each of its officers, directors or partners and branch managers, of any person or entity who directly or indirectly owns or controls the money-services business, of each of its employees working in Québec, stating the employee's functions, and of any other person specified by regulation;

(2) a list containing the name, date of birth, if applicable, domiciliary address and telephone number of each of its mandataries and of each of the officers of its mandataries who are responsible for the money services offered on behalf of the money-services business;

(3) a list of the financial institutions with which it deals;

(4) a list containing the name, date of birth, if applicable, domiciliary address and telephone number of each of its lenders other than the financial institutions referred to in subparagraph 3 and, if a lender is not a natural person, of each of its officers, directors or partners, along with the documents evidencing the loans;

(5) its business plan, its financial statements for the last fiscal year, a list of its establishments and, if applicable, the name of its subsidiaries and the names of its parent company and all subsidiaries of its parent company; and

(6) any other document with respect to any person specified by regulation.

The money-services business must also, for every natural person mentioned in the first paragraph, provide a copy of photo identification issued by a government or a government department or agency and showing the person's name and date of birth.

A money-services business applying for a licence only for the class relating to the operation of automated teller machines must, for the purposes of subparagraph 1 of the first paragraph, provide information concerning only those of its employees whose functions are related to the operation of automated teller machines. The business need not provide the business plan or financial statements required under subparagraph 5 of the first paragraph.

7. When a money-services business files a licence application, the Authority sends a notice to the Sûreté du Québec and the police force in the local municipal territory where the money-services business plans to offer money services and

encloses the information the Sûreté du Québec needs in order to issue a security clearance report.

8. Within 30 days after receiving the notice from the Authority, the Sûreté du Québec sends the Authority a security clearance report for the money-services business and for each of the persons referred to in subparagraphs 1 and 2 of the first paragraph of section 6 who exercise their functions in Québec, except employees of the money-services business whose functions are not related to the money services offered. Only one security clearance report is required for a person or entity referred to in both subparagraphs 1 and 2 of the first paragraph of section 6.

A security clearance report must also be issued for each of the lenders of the money-services business other than the financial institutions referred to in subparagraph 3 of the first paragraph of section 6, and for any other person specified by the Authority.

The security clearance report must state whether or not the person concerned has previous convictions and is of good moral character. For that purpose, it must specify whether there are grounds for the Authority to refuse to issue a licence under paragraph 1 of section 11 that relate to the applicant's moral character, or under paragraph 4 or 5 of that section or under section 13, the first paragraph of section 15 or section 16, to the extent that those provisions do not refer to paragraph 6 of section 11 or to paragraph 1 of section 12.

9. The Sûreté du Québec or a police force may object to the issue of a licence within 30 days after receiving notice of it under section 7. The objection must be filed in writing and include reasons.

Likewise, the Sûreté du Québec or the police force may at any time request that a licence be suspended or revoked.

10. When a request is filed with the Authority under section 9, the Authority asks the Bureau de décision et de révision established under section 92 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) to call the interested persons and entities to a hearing.

Not less than 10 days before the hearing is to be held, the Bureau sends the persons and entities a notice, by registered or certified mail or by personal service, of the hearing date, place and time.

Once the hearing has been held, the Bureau addresses its recommendations to the Authority.

DIVISION II**DECISIONS REGARDING LICENCES**

11. The Authority refuses to issue a licence to a money-services business if it

(1) does not meet the requirements of this Act and, in particular, is not of good moral character as determined under section 23;

(2) has made an assignment of property or is insolvent or bankrupt;

(3) has had its right to operate revoked by a Canadian or foreign money-services regulator in the last 10 years;

(4) has, in the last 10 years, been convicted of or pleaded guilty to a penal or indictable offence under Part II.1, IV, IX, X, XII, XII.2 or XIII of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or an offence under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19), other than an offence under subsection 1 of section 4 of that Act, unless a pardon has been obtained;

(5) has entered into a contract for the loan of money with a lender, other than a financial institution referred to in subparagraph 3 of the first paragraph of section 6, who or one of whose officers, directors or partners has, in the last 10 years, been convicted of or pleaded guilty to an indictable offence in connection with the activities carried on by the lender, or an indictable offence under sections 467.11 to 467.13 of the Criminal Code, unless a pardon has been obtained; or

(6) has, in the last 10 years, been convicted by a foreign court of or pleaded guilty before a foreign court to an offence which, if committed in Canada, could have resulted in criminal or penal proceedings under any Part of the Criminal Code or of the Act referred to in paragraph 4, unless a pardon has been obtained.

12. The Authority may refuse to issue a licence to a money-services business, if the money-services business

(1) has been convicted of or pleaded guilty to an offence under this Act or an offence under any of the Acts listed in Schedule 1 to the Act respecting the Autorité des marchés financiers or any similar legislation of a Canadian province or territory or of another jurisdiction, a fiscal law, the Corruption of Foreign Public Officials Act (Statutes of Canada, 1998, chapter 34), the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22), subsection 1 of section 4 of the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19) or the Export and Import Permits Act (Revised Statutes of Canada, 1985, chapter E-19), unless a pardon has been obtained;

(2) has had its right to operate suspended or conditions or restrictions imposed on it by a Canadian or foreign money-services regulator; or

(3) has entered into a contract for the loan of money with a lender, other than a financial institution referred to in subparagraph 3 of the first paragraph of section 6, who or one of whose officers, directors or partners has, in the last 10 years, been convicted of or pleaded guilty to an indictable offence under a fiscal law.

13. The Authority refuses to issue a licence to a money-services business if one of its officers, directors, partners or branch managers, a person or entity who directly or indirectly owns or controls the money-services business or any other person specified by regulation, is in any of the situations described in paragraphs 1 to 4 and 6 of section 11.

14. The Authority may refuse to issue a licence to a money-services business if one of its officers, directors, partners, branch managers or any other person specified by regulation

(1) has made an assignment of property or is an undischarged bankrupt;

(2) is under tutorship, curatorship or advisership;

(3) is not 18 years of age or over;

(4) has been convicted of or pleaded guilty to an offence under any of the Acts referred to in paragraph 1 of section 12, unless a pardon has been obtained;

(5) served in any of those capacities with a money-services business in the 12 months preceding its bankruptcy and the bankruptcy occurred less than three years before the person's appointment;

(6) served in any of those capacities with a money-services business whose right to operate has, in the last three years, been revoked, suspended or made subject to conditions or restrictions by a Canadian or foreign money-services regulator; or

(7) has served in any of those capacities with a money-services business in the 12 months preceding the cessation of its activities if, in the Authority's opinion, the cessation is attributable to unlawful acts or practices.

15. The Authority may refuse to issue a licence to a money-services business if a person or an entity who directly or indirectly owns or controls the money-services business has been convicted of or pleaded guilty to an offence under any of the Acts referred to in paragraph 1 of section 12, unless a pardon has been obtained.

The same applies if that person or entity has directly or indirectly owned or controlled another money-services business in any situation described in paragraphs 5 to 7 of section 14.

16. The Authority may refuse to issue a licence to a money-services business if one of its employees whose functions are related to the money services offered by the money-services business is in a situation described in paragraph 1, 4 or 6 of section 11 or paragraph 1 of section 12.

17. The Authority suspends or revokes the licence of a money-services business on a ground specified in section 11 or 13.

Based on any other grounds specified in this Act, the Authority requests the Bureau de décision et de révision to suspend or revoke the licence of a money-services business. The Authority may also request the Bureau to impose an administrative penalty on the money-services business, which may not exceed \$200,000 for each offence.

18. Before suspending or revoking a licence, the Authority may order the money-services business concerned to take the necessary corrective measures within the time the Authority specifies.

19. Before refusing to issue a licence or suspending or cancelling a licence, the Authority must notify the money-services business concerned in writing as prescribed by section 5 of the Act respecting administrative justice (R.S.Q., chapter J-3) and allow the business at least 10 days to submit observations and provide additional documents to complete the file.

The Authority may make a decision without complying with that prior obligation if urgent action is required or to prevent irreparable harm. In such a case, the money-services business concerned may, within the time specified in the decision, submit written observations and provide additional documents to the Authority for the purposes of a review of the decision.

20. Notice of a decision relating to a licence must be given to the Ministère du Revenu, the Sûreté du Québec and the police force in the local municipal territory where the money-services business concerned operates.

21. A money-services business whose licence has been suspended by the Authority may have the suspension lifted if it takes the necessary corrective measures within the time specified by the Authority.

If the money-services business fails to take the necessary corrective measures within the time specified, the Authority must revoke the licence.

CHAPTER III**OBLIGATIONS OF MONEY-SERVICES BUSINESSES****DIVISION I****GENERAL OBLIGATIONS**

22. A money-services business must pay the fees determined by regulation.

23. A money-services business, and the persons or entities referred to in subparagraph 1, 2 or 4 of the first paragraph of section 6, must be of good moral character and show the integrity needed to carry on their activities and perform their functions.

A lack of good moral character is determined in light of such factors as the connections the persons or entities referred to in the first paragraph maintain with a criminal organization within the meaning of subsection 1 of section 467.1 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or with any other person or entity who engages in money laundering for criminal activities or in trafficking in a substance included in any of Schedules I to IV to the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19). It is also determined in light of any other event of such a nature as to affect the validity of the licence or give the Authority cause to act under any of sections 11 to 17.

24. A money-services business must ensure that its officers, directors, partners and employees comply with this Act.

25. A money-services business must notify the Authority without delay of any change likely to affect the validity of its licence or give the Authority cause to act under any of sections 11 to 17.

26. A money-services business must inform the Authority in writing, within the time prescribed by regulation, of any change in the information that it has filed with the Authority, including any change in the lists required under section 6.

27. If a change to be reported under section 25 or under section 26 affects the security clearance report issued for a money-services business or any other person or entity referred to in section 8, a new background check must be conducted so that a new report can be issued. The same applies if the Authority otherwise becomes aware of such a change.

28. A money-services business must verify the identity of its customers and, as part of its business dealings, the identity of its other co-contracting parties, in the cases and in the manner prescribed by regulation.

29. A money-services business must maintain and update the following records and registers:

- (1) a register of the transactions it has conducted containing, among other things, customer identification information;
- (2) the records needed to identify its sources of liquidity;
- (3) an accounting register containing a balance sheet and an income statement;
- (4) a register of accounts and bank reconciliation reports;
- (5) a record containing the name, domiciliary address and telephone number, and function of each of its officers, directors, partners and employees; and
- (6) any other record or register prescribed by regulation.

The records and registers must be kept in Québec and be readily available to the Authority. If they are kept by another person, such as a mandatary or a goods or services provider, who provides a service to the money-services business, they must be available to the Authority as if they were kept at the head office or an establishment of the money-services business.

However, a money-services business whose head office is situated outside Québec may keep its records and registers outside Québec, but the information they contain must be available for inspection, in an appropriate medium, at an establishment of the money-services business in Québec or in any other place designated by the Authority, and the money-services business must provide technical assistance to facilitate inspection of the information.

The records and registers must be maintained in such a manner so as to allow auditing.

30. A money-services business must keep the customer information it has on file for six years after the information is gathered.

31. A money-services business must, in the manner prescribed by regulation, notify the Authority of a financial transaction if there is reasonable cause to believe that the transaction or its purpose constitutes an offence under this Act or may give the Authority cause to act under any of sections 11 to 16.

A money-services business who notifies the Authority under the first paragraph does not incur any civil liability as a result.

32. A money-services business or any person or entity who provides a money-services business with goods or services related to the design or operation of systems providing access to funds through automated teller machines or point-of-sale terminals for the purposes of the money-services

business's activities must, on the Authority's request and within the time the Authority specifies, provide any information or document the Authority considers relevant for the purposes of this Act.

33. A money-services business must file with the Authority the reports, documents and statements prescribed by this Act, in the form and within the time specified by regulation.

DIVISION II

CESSATION OF ACTIVITIES

34. A money-services business wishing to cease its activities must, 15 days before the projected cessation date, apply to the Authority for the withdrawal of its licence.

The Authority may impose such conditions as it may determine on the withdrawal of the licence.

35. A money-services business that ceases its activities or whose licence is revoked must hand its records, books and registers over to the Authority, which determines how it will dispose of them.

However, the records, books and registers may be disposed of otherwise with the authorization of the Authority.

The Authority notifies the Ministère du Revenu, the Sûreté du Québec and the police force in the local municipal territory concerned that the money-services business has ceased its activities. It must also notify them before the money-services business's records, books and registers are disposed of.

CHAPTER IV

FUNCTIONS AND POWERS OF AUTORITÉ DES MARCHÉS FINANCIERS

DIVISION I

GENERAL PROVISIONS

36. The Authority established under section 1 of the Act respecting the Autorité des marchés financiers exercises the functions and powers assigned to it by this Act.

37. The Authority may, by an agreement entered into under section 33 of the Act respecting the Autorité des marchés financiers, allow the communication of any personal information to facilitate the administration or enforcement of this Act, of fiscal, criminal or penal legislation or of any similar legislation outside Québec.

38. The Authority may, without the consent of the money-services business or the person or entity concerned, communicate any information, including personal information, to a police force if there is reasonable cause to believe that the money-services business, person or entity has committed or is about to commit a criminal or penal offence under an Act enforceable in or outside Québec in relation to this Act or against the Authority or one of its employees, and that the information is required for the purposes of the investigation.

The Authority may also, without the consent of the money-services business or the person or entity concerned, communicate any information, including personal information, to the Minister of Revenue if there is reasonable cause to believe that the money-services business, person or entity has committed or is about to commit an offence that may have an impact on the administration or enforcement of a fiscal law.

39. In a case not provided for in section 38, the Authority may, with the authorization of a judge of the Court of Québec, communicate any information, including personal information, to a police force without the consent of the person concerned.

The application for authorization must be made in writing and contain a sworn statement that there is reasonable cause to believe that the information may serve to prevent, detect or repress the commission of an indictable offence that has been or is about to be committed against an Act applicable in or outside Québec.

The application and the record pertaining to the hearing are confidential. The clerk of the Court of Québec must take the necessary measures to preserve their confidentiality.

The judge to whom the application for authorization is made shall hear the application outside the presence of the person concerned and *in camera*. The judge may make any order to preserve the confidentiality of the application, the record and personal information. The record must be sealed and kept in a place not open to the public.

40. In addition to the situations described in section 41.2 or 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1), a police force may communicate any information to the Authority for the purposes of this Act without the consent of the money-services business, person or entity concerned if the money-services business, person or entity is a member of a criminal organization within the meaning of subsection 1 of section 467.1 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or participates or has participated in the activities of such a criminal organization, whether or not the money-services business, person or entity has been convicted in relation to such participation.

41. 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.

The motion for an injunction is a proceeding in itself.

The procedure prescribed in the Code of Civil Procedure (R.S.Q., chapter C-25) applies, except that the Authority cannot be required to give security.

42. The Authority may, on its own initiative and without notice, intervene in any proceeding relating to a provision of this Act.

A motion by the Authority under this section is filed in the district in which the residence or principal establishment of the person or entity concerned is situated or, if the person or entity has no residence or establishment in Québec, in the district of Montréal.

43. The Authority may, on its own initiative or on the request of an interested person, take any steps to ensure compliance with this Act.

It may, in particular, require that the respondent of a money-services business be replaced or require changes to any document prepared under this Act.

44. The Authority may make policy statements relating to the administration of this Act.

The policy statements set out how the Authority intends to exercise its discretionary powers for the purposes of this Act.

DIVISION II

INSPECTIONS AND INVESTIGATIONS

45. The Authority may, in accordance with Chapter III of Title I of the Act respecting the Autorité des marchés financiers, inspect the affairs of a money-services business in order to verify compliance with this Act, or conduct an investigation into any matter relating to this Act.

In addition, the Authority may, on its own initiative or on request, conduct an investigation

(1) to repress any contravention of the legislation adopted by another legislative authority to regulate money services; and

(2) within the scope of an agreement entered into under the second paragraph of section 33 of the Act respecting the Autorité des marchés financiers.

46. The Authority or its appointed agent may require any person or entity or the officers, directors, partners or employees of a person or entity to submit to examination under oath.

47. No person called on to testify in the course of an investigation or being examined under oath may refuse to answer or refuse to produce a document on the grounds that the person might, by doing so, be incriminated or exposed to a penalty or to civil proceedings, subject to the Canada Evidence Act (Revised Statutes of Canada, 1985, chapter C-5).

48. The Authority may require the communication or delivery of any document that is relevant to an investigation. It may return documents to those who provided them or otherwise decide how documents are to be disposed of.

A person who has provided documents to the Authority may inspect them or copy them at the person's own expense, by arrangement with the Authority.

49. The Sûreté du Québec or any police force may at any reasonable hour enter an establishment governed by this Act to verify whether the money-services business holds a licence or to verify any other thing that may affect the validity of the licence or give the Authority cause to act under any of sections 11 to 17.

DIVISION III

CONSERVATORY MEASURES

50. The Authority may, for the purposes or in the course of an investigation, request the Bureau de décision et de révision

(1) to order a person or entity not to dispose of funds, securities or other property in their possession; and

(2) to order the person or entity to refrain from withdrawing funds, securities or other property on deposit with or under the control or in the safekeeping of any other person.

Such an order is effective for a renewable period of 120 days from the time the person or entity concerned is notified.

51. The person or entity concerned must be notified at least 15 days before any hearing during which the Bureau de décision et de révision is to consider an application for the renewal of an order under this division. The Bureau may grant the application if the person or entity concerned has not requested to be heard or has failed to establish that the reasons for the initial order have ceased to exist.

52. A person or entity named in an order made under this division who has put a safety deposit box at the disposal of a third person or has allowed a third person to use a safety deposit box must immediately notify the Authority.

On the Authority's request, the person or entity must open the safety deposit box in the presence of an agent of the Authority, draw up an inventory of the contents in triplicate, and give one copy to the Authority and another to the person or entity actually or potentially under investigation.

53. An order made under this division that names a Canadian financial institution applies only to the agencies or branches specified.

54. A person or entity directly affected by an order made under this division, if in doubt as to the application of the order to particular funds, securities or other property, may apply to the Bureau de décision et de révision for clarification.

55. The Authority may publish an order made under this division in the register of personal and movable real rights.

56. In addition to any measure imposed in an order made under this division, the Bureau de décision et de révision may require the person or entity named in the order to repay to the Authority the costs incurred in connection with the inspection or investigation that established non-compliance with a provision of this Act, according to the tariff set by regulation.

57. The Bureau de décision et de révision may prohibit a person from acting as a director or officer of a money-services business on the grounds set out in article 329 of the Civil Code or if a penalty has been imposed on the person under this Act.

The prohibition imposed by the Bureau de décision et de révision may not exceed five years.

The Bureau de décision et de révision may, at the request of the person concerned, lift the prohibition on such conditions as it considers appropriate.

DIVISION IV

MONEY-SERVICES BUSINESS REGISTER

58. The Authority maintains a public register of licence-holding money-services businesses containing the following information concerning each money-services business:

- (1) its name and its licence number;
- (2) the class of the licence it holds; and
- (3) contact information for its head office and each of its establishments.

59. The Authority may require that a money-services business communicate any information needed to maintain the register.

CHAPTER V REGULATORY POWERS

60. The Authority may make regulations determining

(1) the fees and tariffs payable for any formality required by this Act and for the services provided by the Authority, and payment terms and time limits;

(2) the form and content of licence applications;

(3) documents and persons for the purposes of the first paragraph of section 6;

(4) the time limit and procedure for informing the Authority of any change in the information filed with the Authority by a money-services business, including any change to the lists and other documents provided;

(5) the nature, form and content of the books, registers and records that a money-services business must maintain and rules relating to their preservation, use and destruction;

(6) which money-services businesses must provide security for the performance of their obligations, and the amount and form of the security;

(7) time limits for the purposes of this Act;

(8) the cases and manner in which the identity of a customer or a co-contracting party must be verified for the purposes of section 28;

(9) the manner in which notification of a financial transaction is to be given for the purposes of section 31; and

(10) the nature, form and content of the reports, documents and statements required to be filed under section 33.

61. 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 1 of section 60 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 30 days have elapsed since the publication of the draft in the Authority's bulletin. The regulation comes into force on the date of its publication in the *Gazette officielle du Québec*

or on any later date specified in the regulation. Sections 4 to 8, 11 and 17 to 19 of the Regulations Act (R.S.Q., 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 make such a regulation within the time determined by the Minister.

The Government may make a regulation referred to in the second paragraph if the Authority fails to make such a regulation within the time determined by the Government.

62. Regulatory provisions made under this chapter may vary according to the class of licence to which they apply.

CHAPTER VI

MISCELLANEOUS PROHIBITIONS

63. No person may make any representation that the Authority has passed upon the merits of a money-services business or its conduct.

64. No person may represent that the person holds a licence under this Act unless the representation is true.

65. No person may act as nominee for another person or for an entity.

CHAPTER VII

PENAL PROVISIONS

66. A person who

(1) in any manner makes a misrepresentation to the Authority or another person or entity when pursuing activities governed by this Act,

(2) hinders or attempts to hinder a person acting on behalf of the Authority,

(3) hinders or attempts to hinder an inspector or an investigator, refuses to provide an inspector or an investigator with information or a document the inspector or investigator is entitled to require or examine, or conceals or destroys a document or property relevant to an inspection or investigation,

(4) acts as nominee, uses the name of another person or an entity who holds a licence or uses that person's or entity's licence number to operate a money-services business,

(5) contravenes a decision of the Authority or the Bureau de décision et de révision,

(6) fails to provide information or documents required under this Act, or

(7) fails to appear after summons, refuses to testify or refuses to communicate or deliver a document or thing required by the Authority or an appointed agent of the Authority, in the course of an investigation or inspection,

is guilty of an offence.

A person who contravenes any subparagraph of the first paragraph is liable to a fine of not less than \$5,000 nor more than \$50,000 in the case of a natural person and not less than \$15,000 nor more than \$200,000 in the case of a legal person or an entity.

67. A person who contravenes any of sections 3, 22 to 35 and 63 to 65 is guilty of an offence and liable to a fine of not less than \$5,000 nor more than \$50,000 in the case of a natural person and not less than \$15,000 nor more than \$200,000 in the case of a legal person or other entity.

If the offender is a money-services business whose licence has been suspended or revoked under section 17, it is liable to an additional fine of not less than \$10,000 nor more than \$100,000.

68. A money-services business that has entered into a contract for the loan of money with a lender, other than a financial institution, who or one of whose officers, directors or partners, in the 10 years preceding the loan, was convicted of or pleaded guilty to an indictable offence in connection with the activities carried on by the lender or an indictable offence under sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) is guilty of an offence and liable to a fine of not less than \$15,000 nor more than \$150,000 in the case of a natural person and not less than \$45,000 nor more than \$450,000 in the case of a legal person or other entity.

69. A person or entity who helps or, by encouragement, advice or consent or by an authorization or order, induces another person or entity to commit an offence under this Act is guilty of an offence.

A person or entity found guilty under this section is liable to the same penalty as prescribed for the offence committed by the other person or entity.

70. In the case of a second or subsequent offence, the minimum and maximum fines prescribed in this Act are doubled.

71. The contravention of a regulation made under this Act constitutes an offence that is subject to the same provisions as offences under this Act.

72. Penal proceedings for an offence under this Act may be instituted by the Authority.

73. When the Authority takes charge of the prosecution, the fine imposed by the court belongs to the Authority.

74. Penal proceedings for an offence under any of sections 3, 22 to 35 and 66 to 69 are prescribed five years from the date on which the investigation record relating to the offence was opened.

A certificate of the secretary of the Authority stating the date on which the investigation record was opened constitutes conclusive proof of that date in the absence of any evidence to the contrary.

75. The Authority may recover its investigation costs from any person found guilty of an offence under this Act, according to the tariff set by regulation.

The Authority prepares a statement of costs and presents it to a judge of the Court of Québec after giving the interested parties five days' prior notice of the date of presentation.

The judge taxes the costs. The judge's decision may be appealed with leave of a judge of the Court of Appeal.

CHAPTER VIII

ADMINISTRATION OF THE ACT

76. The costs incurred by the Government for the administration of this Act, as determined each year by the Government, are borne by the Authority.

The charges payable for the issue of a security clearance report must be determined by an agreement between the Authority and the Sûreté du Québec, as allowed under the second paragraph of section 51 of the Police Act (R.S.Q., chapter P-13.1).

77. A document issued by the Authority to attest the issue of a licence, the filing of a document, the time when facts having given rise to proceedings came to the knowledge of the Authority and any other matter relating to the administration of this Act constitutes proof of its content in any proceeding without further proof of the signature or authority of the signatory.

78. The Authority may appoint any expert whose assistance it considers useful for the administration of this Act.

CHAPTER IX

AMENDING PROVISIONS

79. Section 93 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) is amended by inserting “the Money-Services Businesses Act (2010, chapter 40, Schedule I),” after “the Act respecting the distribution of financial products and services (chapter D-9.2),” in the first paragraph.

80. Section 94 of the Act is amended by inserting “the Money-Services Businesses Act (2010, chapter 40, Schedule I),” after “the Act respecting the distribution of financial products and services (chapter D-9.2),”.

81. Section 115.1 of the Act is amended by replacing “or the marketing” by “, regulating money-services businesses or supervising the marketing”.

CHAPTER X

TRANSITIONAL AND FINAL PROVISIONS

82. A person or entity who, on (*insert the date of coming into force of section 3*), operates a money-services business for which a licence is required under this Act must, within six months after that date, file an application for a licence of the appropriate class in accordance with this Act. The person or entity may continue operating their money-services business until the Authority renders a decision on the licence application.

The business plan referred to in subparagraph 5 of the first paragraph of section 6 need not be submitted with the application.

83. Not later than (*insert the date that occurs five years after the coming into force of section 1*) and subsequently every five years, the Minister must report to the Government on the carrying out of this Act and on the advisability of maintaining or amending it.

The report is tabled in the National Assembly within the next 15 days or, if the Assembly is not sitting, within 15 days of resumption.

84. The Authority is responsible for the administration of this Act.

85. The Minister of Finance is responsible for the carrying out of this Act, except sections 8 and 9, section 49 and the second paragraph of section 76, the carrying out of which is under the responsibility of the Minister of Public Security.

86. The provisions of this Act come into force on the date or dates set by the Government.

2010, chapter 41

AN ACT TO AMEND VARIOUS PROVISIONS RESPECTING SUPPLEMENTAL PENSION PLANS, PARTICULARLY CONCERNING PAYMENT OPTIONS IN THE EVENT OF AN EMPLOYER'S INSOLVENCY

Bill 129

Introduced by Madam Julie Boulet, Minister of Employment and Social Solidarity

Introduced 9 November 2010

Passed in principle 7 December 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010. However, section 5 has effect from 1 January 2010.

Legislation amended:

Charter of Ville de Montréal (R.S.Q., chapter C-11.4)

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

Explanatory notes

This Act introduces various amendments to the Supplemental Pension Plans Act.

The application of the provisions relating to payment options in the event of insufficient assets, currently applicable in the event of the withdrawal of an employer from a multi-employer pension plan or the termination of a plan, is extended to cases where the employer who is a party to a plan is subject to an order or judgment under the Companies' Creditors Arrangement Act, Part III of the Bankruptcy and Insolvency Act or the Winding-up Act.

The Régie is given the power to extend by a maximum of five fiscal years the period of administration of any pension it pays, if it considers that circumstances justify it. The Régie is also given the power to order the division of a pension plan governed both by the Supplemental Pension Plans Act and by an Act of a legislative body other than the Parliament of Québec if it considers it is necessary to protect the rights of Québec members or beneficiaries of the pension plan.

Moreover, an employer party to a multi-employer pension plan may avail itself of the provisions of the Supplemental Pension Plans Act relating to the use of a letter of credit.

(Cont'd on next page)

Explanatory notes (Cont'd)

Also, a provision of the Charter of Ville de Montréal is amended in order to take into account the repeal of certain provisions of the Supplemental Pension Plans Act by chapter 42 of the statutes of 2006.

Some of the amortization payments to be paid into the pension plans listed in Schedule A are suspended until 31 March 2011.

Lastly, the Act contains consequential amendments and transitional provisions.



Chapter 41

AN ACT TO AMEND VARIOUS PROVISIONS RESPECTING SUPPLEMENTAL PENSION PLANS, PARTICULARLY CONCERNING PAYMENT OPTIONS IN THE EVENT OF AN EMPLOYER'S INSOLVENCY

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

SUPPLEMENTAL PENSION PLANS ACT

1. Section 42.1 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) is amended by striking out the second paragraph.

2. The Act is amended by inserting the following section after section 195:

“195.1. In addition, where a pension plan is governed both by this Act and by an Act of a legislative body other than the Parliament of Québec, the Régie may, if it considers it is necessary to protect the rights of the members and beneficiaries subject to this Act, order the division of the assets and liabilities of the plan, on the date, within the time and on the conditions it fixes, so that the assets pertaining to those members and beneficiaries are transferred to another pension plan.

The order is issued to the person or body who may amend the pension plan involved, to the person or body who administers the plan and to the person or body who may establish a pension plan for the members and beneficiaries mentioned in the first paragraph. The rights of those members and beneficiaries are established on the date of the division and according to the provisions of the plan that are registered and in force on that date.”

3. Section 230.0.0.1 of the Act is amended

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

“(1) the pension plan is amended to allow for the withdrawal of a participating employer or it is terminated;

“(1.1) the employer who is a party to the plan is bankrupt or subject to an order or judgment under the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36), Part III of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) or the Winding-up Act (Revised Statutes of Canada, 1985, chapter W-11);”;

(2) by replacing “but prior to 1 January 2012” in paragraph 2 by “and the date of the employer’s bankruptcy or the date of the order or the judgment referred to in paragraph 1.1”;

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

“(2.1) the date the employer withdraws or the plan terminates is prior to 1 January 2012, or, if it is after 31 December 2011, the employer is still, on the date of the withdrawal or termination, subject to an order or judgment referred to in paragraph 1.1 dated prior to 1 January 2012;”;

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

“(4) the assets necessary to pay the benefits are not likely to be recovered.”

4. The Act is amended by inserting the following section after section 230.0.0.11:

“230.0.0.12. The Régie may, before the expiry of the time limit set under the first paragraph of section 230.0.0.9, extend its administration with respect to the pensions it pays to the members and beneficiaries referred to in section 230.0.0.4 if it considers that circumstances justify it, in particular if the volume of the pensions that must be guaranteed by an insurer cannot be absorbed by the market.

However, the administration by the Régie, after having been extended one or more times, may not be extended beyond the end of the tenth 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.

When it extends its administration, the Régie must inform the members and beneficiaries as well as the Government.”

CHARTER OF VILLE DE MONTRÉAL

5. Section 37.1 of Schedule C to the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended

(1) by replacing “the pension plans referred to in section 135.1 of that Act may have retroactive effect from any date that it determines” in the first paragraph by “the following pension plans, registered with the Régie des rentes du Québec, may have retroactive effect to any date that it determines:

(1) the Régime de retraite des contremaîtres de la Ville de Montréal, registered under number 27693;

(2) the Régime de retraite des fonctionnaires de la Ville de Montréal, registered under number 27543;

(3) the Régime de retraite des professionnels de la Ville de Montréal, registered under number 28739;

(4) the Régime de retraite des cadres de la Ville de Montréal, registered under number 27542;

(5) the Régime de retraite des employés manuels de la Ville de Montréal, registered under number 27494;

(6) the Régime de retraite des pompiers de la Ville de Montréal, registered under number 22503”;

(2) by striking out “in sections 135.1 to 135.5 and 306.2 to 306.6 of the Supplemental Pension Plans Act and” in the second paragraph.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

6. The obligation to pay an amortization payment for the fiscal years ending on 31 December 2009 or on 31 December 2010 of a pension plan listed in Schedule A, which payment was suspended by an order under the Companies’ Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36), is deferred to 31 March 2011.

7. In the cases where, following an order issued by the Régie des rentes du Québec before 9 November 2010, an employer amends the notice of termination to move the date of termination of the plan to a date prior to the date initially set in the notice, subdivision 4.0.1 of Division II of Chapter XIII of the Supplemental Pension Plans Act applies with respect to the members who would have been entitled to the payment of a pension had the termination date not been changed, as though section 230.0.0.2 of that Act had applied to them on the termination date.

8. Subdivision 4.0.1 of Division II of Chapter XIII of the Supplemental Pension Plans Act does not apply to a plan referred to in section 230.0.0.1 of that Act, amended by section 3, if the date of the order or judgment under the Companies’ Creditors Arrangement Act, Part III of the Bankruptcy and Insolvency Act or the Winding-up Act (Revised Statutes of Canada, 1985, chapter W-11) is prior to 10 December 2010 and if the payment of the members’ and beneficiaries’ benefits has already begun on that date.

9. The Government may, by regulation, make any transitional and consequential provision necessary for the carrying out of this Act.

Such a regulation 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 and may, if it so provides, have retroactive effect to

a date that is prior to the date of its publication but not prior to 31 December 2008.

10. This Act comes into force on 10 December 2010. However, section 5 has effect from 1 January 2010.

SCHEDULE A

(Section 6)

24239 Régime de retraite applicable aux employés syndiqués de la Compagnie Abitibi-Consolidated du Canada

101793 Régime de retraite applicable aux employés non-syndiqués de Abitibi-Consolidated inc.

30064 Pension Plan for Executive Employees of Abitibi-Consolidated Inc.

22112 Régime complémentaire de retraite des employés syndiqués de la Compagnie Abitibi-Consolidated du Canada — Division Pâtes et papier — Secteur Clermont

27066 Régime complémentaire de retraite des employés syndiqués de la Compagnie Abitibi-Consolidated du Canada — Division Pâtes et papier — Secteur Amos

22322 Régime complémentaire de retraite des employés syndiqués de la Compagnie Abitibi-Consolidated du Canada — Division Pâtes et papier — Secteur Baie-Comeau

30670 Régime de retraite des employés (1988) de Bowater Produits forestiers du Canada inc./Employees Retirement Plan (1988) of Bowater Canadian Forest Products Inc.

5839 Régime de retraite des employés (1946) de Bowater Produits forestiers du Canada inc./Employees Retirement Plan (1946) of Bowater Canadian Forest Products Inc.

31383 Régime de retraite des salariés non syndiqués (1995) de Bowater Produits forestiers du Canada inc.

31384 Régime de retraite des salariés syndiqués (1994) de Bowater Produits forestiers du Canada inc.

2010, chapter 42

AN ACT TO AMEND THE ACT RESPECTING THE RÉGIE DU LOGEMENT AND VARIOUS ACTS CONCERNING MUNICIPAL AFFAIRS

Bill 131

Introduced by Mr. Laurent Lessard, Minister of Municipal Affairs, Regions and Land

Occupancy

Introduced 11 November 2010

Passed in principle 3 December 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010

Legislation amended:

Charter of Ville de Montréal (R.S.Q., chapter C-11.4)

Cities and Towns Act (R.S.Q., chapter C-19)

Municipal Code of Québec (R.S.Q., chapter C-27.1)

Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02)

Municipal Powers Act (R.S.Q., chapter C-47.1)

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001)

Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1)

Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01)

Act respecting the Régie du logement (R.S.Q., chapter R-8.1)

Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3)

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

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 concerning municipal affairs (2001, chapter 68)

Act respecting Ville de Percé, Ville d'Amos and Ville de Rouyn-Noranda (2009, chapter 73)

Municipal Ethics and Good Conduct Act (2010, chapter 27)

(Cont'd on next page)

Explanatory notes

This Act amends the Act respecting the Régie du logement to give the board jurisdiction over any matter relating to setting rent, changing other conditions of a lease or revising rent, both in first instance and during the review process, and to grant the board powers to curb abuse of procedure.

The Cities and Towns Act, the Municipal Code of Québec, the Act respecting the Communauté métropolitaine de Montréal, the Act respecting the Communauté métropolitaine de Québec and the Act respecting public transit authorities are amended to remove employment contracts from the list of contracts that 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. Various provisions of these laws concerning the rules for awarding contracts are also amended.

The Municipal Powers Act is amended to allow two or more municipalities to jointly operate an enterprise that produces electricity at a wind farm or a hydro-electric power plant situated in the territory of only one or some of those municipalities.

The Act respecting elections and referendums in municipalities is amended to require municipal council members to include any loans they have granted in the statement of their financial interests and to declare any significant changes to the information contained in the statement. The sending of certain information to the Minister of Municipal Affairs, Regions and Land Occupancy also becomes mandatory.

The Act respecting the exercise of certain municipal powers in certain urban agglomerations and the Act respecting the Société de l'assurance automobile du Québec are amended to allow the urban agglomeration council of Ville de Montréal to levy a tax on passenger vehicles registered in the name of a person whose address corresponds to a place situated in the urban agglomeration, and to grant the Société the power to enter into an agreement with the city with respect to the collection of the tax.

The Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire and the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation are amended to make regional conferences of elected officers and local development centres subject to provisions relating to, among other things, the rules governing the awarding of contracts.

The Act respecting Northern villages and the Kativik Regional Government is amended to provide that northern villages must prepare and adopt their annual budget between 15 November and 31 December and send a copy of the budget to the Minister of Municipal Affairs, Regions and Land Occupancy within 60 days after the budget is adopted.

The Municipal Ethics and Good Conduct Act is amended in order to require each municipality to send a copy of its code of ethics and conduct for elected municipal officers to the Minister of Municipal Affairs, Regions and Land Occupancy, and to specify the procedure applicable during an inquiry by the Commission municipale du Québec into a violation of such a code.

The Charter of Ville de Montréal and the Act respecting public transit authorities are amended so that certain loans of the Société de transport de Montréal will be contracted from now on by Ville de Montréal. The Charter is also amended to remove the possibility for qualified voters of the city to waive referendums with respect to urban planning.

Modifications are made to the duration of certain property assessment rolls.

Lastly, various technical and transitional amendments are made.



Chapter 42

AN ACT TO AMEND THE ACT RESPECTING THE RÉGIE DU LOGEMENT AND VARIOUS ACTS CONCERNING MUNICIPAL AFFAIRS

[Assented to 10 December 2010]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHARTER OF VILLE DE MONTRÉAL

1. Schedule C to the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by inserting the following section after section 121:

“**121.1.** At the request of the board of directors of the Société de transport de Montréal, the executive committee may, in accordance with section 121, make a loan ordered by a by-law of the transit authority under section 123 of the Act respecting public transit authorities (chapter S-30.01) and over which the city has jurisdiction under section 158.2 of that Act.

The proceeds of the loan are paid to the transit authority to serve the purposes set out in the by-law ordering the loan.

From the time of the payment, the transit authority is in debt to the city, under repayment terms identical to those of the loan contracted by the city, for the sums required by the city to repay the loan, including the interest and other related fees. For that purpose, the transit authority may issue evidences of indebtedness to the city and establish a sinking fund.”

2. Schedule C to the Charter is amended by inserting the following section after section 162:

“**162.1.** Subparagraph 3 of the second paragraph of section 532 of the Act respecting elections and referendums in municipalities (chapter E-2.2) does not apply to a by-law referred to in section 136.0.1 or 136.1 of the Act respecting land use planning and development (chapter A-19.1).”

CITIES AND TOWNS ACT

3. Section 477.5 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by adding the following sentence at the end of the first paragraph: “However, employment contracts need not be included in the list.”

4. Section 573.3 of the Act is amended by replacing the second paragraph by the following paragraph:

“If a professional services contract for the drawing up of plans and specifications was the subject of a call for tenders, sections 573.1 and 573.3.0.2 do not apply to a contract entered into with the designer of those plans and specifications for

(1) their adaptation or modification for the carrying out of the work for the purposes for which they were prepared; or

(2) the supervision of the work related to such modification or adaptation or, within the scope of a fixed-price contract, related to an extension of the duration of the work.”

5. Section 573.3.1.2 of the Act is amended by inserting the following paragraph after the fourth paragraph:

“Not later than 30 days after the day on which the policy or any resolution amending the policy is adopted, the clerk must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy.”

MUNICIPAL CODE OF QUÉBEC

6. Article 938 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing the second paragraph by the following paragraph:

“If a professional services contract for the drawing up of plans and specifications was the subject of a call for tenders, articles 938 and 938.0.2 do not apply to a contract entered into with the designer of those plans and specifications for

(1) their adaptation or modification for the carrying out of the work for the purposes for which they were prepared; or

(2) the supervision of the work related to such modification or adaptation or, within the scope of a fixed-price contract, related to an extension of the duration of the work.”

7. Article 938.1.2 of the Code is amended by inserting the following paragraph after the fourth paragraph:

“Not later than 30 days after the day on which the policy or any resolution amending the policy is adopted, the secretary-treasurer must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy.”

8. Article 961.3 of the Code is amended by adding the following sentence at the end of the first paragraph: “However, employment contracts need not be included in the list.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

9. Section 105.2 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by adding the following sentence at the end of the first paragraph: “However, employment contracts need not be included in the list.”

10. Section 112.4 of the Act is amended by replacing the second paragraph by the following paragraph:

“If a professional services contract for the drawing up of plans and specifications was the subject of a call for tenders, the second paragraph of section 106 and section 112.2 do not apply to a contract entered into with the designer of those plans and specifications for

(1) their adaptation or modification for the carrying out of the work for the purposes for which they were prepared; or

(2) the supervision of the work related to such modification or adaptation or, within the scope of a fixed-price contract, related to an extension of the duration of the work.”

11. Section 113.2 of the Act is amended by inserting the following paragraph after the fourth paragraph:

“Not later than 30 days after the day on which the policy or any resolution amending the policy is adopted, the secretary of the Community must send a certified copy of it to the Minister.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

12. Section 98.2 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by adding the following sentence at the end of the first paragraph: “However, employment contracts need not be included in the list.”

13. Section 105.4 of the Act is amended by replacing the second paragraph by the following paragraph:

“If a professional services contract for the drawing up of plans and specifications was the subject of a call for tenders, the second paragraph of section 99 and section 105.2 do not apply to a contract entered into with the designer of those plans and specifications for

(1) their adaptation or modification for the carrying out of the work for the purposes for which they were prepared; or

(2) the supervision of the work related to such modification or adaptation or, within the scope of a fixed-price contract, related to an extension of the duration of the work.”

14. Section 106.2 of the Act is amended by inserting the following paragraph after the fourth paragraph:

“Not later than 30 days after the day on which the policy or any resolution amending the policy is adopted, the secretary of the Community must send a certified copy of it to the Minister.”

MUNICIPAL POWERS ACT

15. Section 17.1 of the Municipal Powers Act (R.S.Q., chapter C-47.1) is amended by adding the following paragraph at the end:

“If the enterprise is operated jointly under the first paragraph with another municipality or a band council, it need not be operated in the territory of all of those operators.”

16. Section 111 of the Act is amended by adding the following paragraph at the end:

“If the enterprise is operated jointly under the first paragraph with another municipality or a band council, it need not be operated in the territory of all of those operators.”

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

17. Section 357 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended

(1) by inserting “and the loans he has granted to persons other than his immediate family members,” after “financial institution” in the second paragraph;

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

“For the purposes of the second paragraph, an immediate family member of the council member is the council member’s spouse within the meaning of the Interpretation Act (chapter I-16) or a dependent child of the council member or the council member’s spouse.”

18. Section 359 of the Act is amended by inserting “in writing the Minister of Municipal Affairs, Regions and Land Occupancy,” after “shall notify” in the third paragraph.

19. The Act is amended by inserting the following sections after section 360:

“360.1. The member of the council notifies the clerk or secretary-treasurer in writing of any significant change to the information contained in his statement, referred to in section 357 or 358, within 60 days after the change is made. The clerk or secretary-treasurer reports the change to the council at the next regular sitting.

Failure to notify the clerk or secretary-treasurer within the time prescribed is an aggravating factor for the purposes of section 26 of the Municipal Ethics and Good Conduct Act (2010, chapter 27) if a rule of the code of ethics and conduct has been violated with respect to an interest that is the subject of the change.

“360.2. Not later than 15 February of each year, the clerk or secretary-treasurer must send the Minister of Municipal Affairs, Regions and Land Occupancy a list of the members of the council of the municipality who have filed a statement, referred to in section 357 or 358, with the council since the last list was sent, and those who have not.”

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

20. Section 118.79 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) is amended by inserting “Chapter I.1 of this Title and” after “subject to” in the fourth paragraph.

21. The Act is amended by inserting the following after section 118.82.1:

“CHAPTER I.1

“FINANCING OF SHARED PASSENGER TRANSPORTATION

“118.82.2. For the purpose of financing all or part of the expenditures incurred by the central municipality in the exercise of its powers with respect to shared passenger transportation, the urban agglomeration council may, by a by-law and for any fiscal year referred to in the second paragraph, exercise the powers under Division III of Chapter IV of the Charter of Ville de Montréal (chapter C-11.4) to levy a tax on any passenger vehicle registered in the name of a person whose address entered in the register held by the Société de l’assurance automobile du Québec under section 10 of the Highway Safety Code (chapter C-24.2) corresponds, at any time during the fiscal year concerned, to a place situated in the urban agglomeration. The by-law is subject to the right of objection under section 115.

A tax under the first paragraph may apply with respect to a fiscal year only if an agreement for the collection of the tax has been entered into with the

Société de l'assurance automobile du Québec under section 151.12 of the Charter of Ville de Montréal.

“Passenger vehicle” means any such vehicle within the meaning of the Regulation respecting road vehicle registration enacted by Order in Council 1420-91 dated 16 October 1991 (1991, G.O. 2, 4111).”

22. Section 118.95 of the Act is amended by replacing “or 118.81” by “, 118.81 or 118.82.2”.

23. Section 118.96 of the Act is amended by replacing “or 118.81” in paragraph 1 by “, 118.81 or 118.82.2”.

ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES, DES RÉGIONS ET DE L'OCCUPATION DU TERRITOIRE

24. The Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1) is amended by inserting the following section after section 21.12:

“**21.12.1.** Sections 477.4 to 477.6 and 573 to 573.3.4 of the Cities and Towns Act (chapter C-19) apply, with the necessary modifications, to a regional conference of elected officers, which is deemed to be a municipal body for the purposes of any by-law under section 573.3.0.1 or 573.3.1.1 of that Act.

The following modifications are among those applicable for the purposes of the first paragraph: if the regional conference of elected officers does not have a website, the entry and hyperlink referred to in the second paragraph of section 477.6 of the Cities and Towns Act must be posted on another website determined by the regional conference of elected officers. The regional conference of elected officers gives public notice of the address of the website at least once a year; the notice must be published in a newspaper in the territory represented by the regional conference of elected officers.

This section does not apply to the Kativik Regional Government or the Cree Regional Authority.”

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT ÉCONOMIQUE, DE L'INNOVATION ET DE L'EXPORTATION

25. 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 inserting the following section after section 94:

“**94.1.** Sections 477.4 to 477.6 and 573 to 573.3.4 of the Cities and Towns Act (chapter C-19) apply, with the necessary modifications, to a local development centre, which is deemed to be a local municipality for the purposes of any by-law under section 573.3.0.1 or 573.3.1.1 of that Act.

The following modifications are among those applicable for the purposes of the first paragraph: if the local development centre does not have a website, the entry and hyperlink referred to in the second paragraph of section 477.6 of the Cities and Towns Act must be posted on another website determined by the local development centre. The local development centre gives public notice of the website address at least once a year; the notice must be published in a newspaper in the territory of every regional county municipality served by the local development centre.”

ACT RESPECTING THE RÉGIE DU LOGEMENT

26. Section 9.8 of the Act respecting the Régie du logement (R.S.Q., chapter R-8.1) is amended by adding the following paragraph after the first paragraph:

“They are also vested with all the powers necessary for the performance of their duties; they may, in particular, make any order they consider appropriate to safeguard the rights of the parties.”

27. The Act is amended by inserting the following sections after section 63:

“63.1. The parties must ensure that all the applications or motions they present are, in terms of the costs and time required, proportionate to the nature and ultimate purpose of the application or to the complexity of the dispute; the same applies to the commissioner when authorizing an application or issuing an order.

“63.2. The board may, on a motion or ex officio after allowing the interested parties to be heard, dismiss a proceeding it considers improper or dilatory or make it subject to certain conditions.

If the board finds that a party is making improper use of a proceeding to prevent the execution of a board decision, it may also prohibit that party from presenting an application before the board except with the authorization of and subject to the conditions determined by the chairman or any other person designated by the chairman.”

28. Section 90 of the Act is amended

(1) by replacing “concerning an application the sole object of which is the fixing or revision of the rent” in the first paragraph by “when the object of the application for a review is the fixing of the rent, the changing of another condition of the lease or the revision of the rent”;

(2) by replacing “the fixing or revision of the rent” in the second paragraph by “the fixing of the rent, the changing of another condition of the lease or the revision of the rent”.

29. Section 91 of the Act is amended by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) the object of which is the fixing of the rent, the changing of another condition of the lease or the revision of the rent;”.

ACT RESPECTING THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS

30. Section 23 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3) is amended by replacing “to 4.75% of such salary” by “to the rate of contribution determined in the regulation made under section 65 and subparagraph 5 of the first paragraph of section 75”.

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

31. Section 2 of the Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011) is amended

(1) by replacing “or a department or body of the Government” in paragraph g of subsection 1 by “a department or body of the Government or Ville de Montréal”;

(2) by inserting “, as well as any tax,” after “public transit” in paragraph g of subsection 2.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

32. Section 92.2 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended by adding the following sentence at the end of the first paragraph: “However, employment contracts need not be included in the list.”

33. Section 101.1 of the Act is amended by replacing the second paragraph by the following paragraph:

“If a professional services contract for the drawing up of plans and specifications was the subject of a call for tenders, the second paragraph of section 93 and section 101 do not apply to a contract entered into with the designer of those plans and specifications for

(1) their adaptation or modification for the carrying out of the work for the purposes for which they were prepared; or

(2) the supervision of the work related to such modification or adaptation or, within the scope of a fixed-price contract, related to an extension of the duration of the work.”

34. Section 103.2 of the Act is amended by inserting the following paragraph after the fourth paragraph:

“Not later than 30 days after the day on which the policy or any resolution amending the policy is adopted, the secretary must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy.”

35. The Act is amended by inserting the following section after section 158.1:

158.2. Within the scope of its powers under paragraph 2 of section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), Ville de Montréal has exclusive jurisdiction to contract, in its own name, a loan ordered by the board of directors of the Société de transport de Montréal under the first paragraph of section 123.

The loan is made by the executive committee of the city in accordance with section 121.1 of Schedule C to the Charter of Ville de Montréal (chapter C-11.4).

However, a loan ordered for the purposes of an investment that is the object of a government subsidy is made with the Minister of Finance by the transit authority itself for the subsidized party; the Minister takes the sums loaned out of the Financing Fund established under the Act respecting the Ministère des Finances (chapter M-24.01).”

ACT RESPECTING NORTHERN VILLAGES AND THE KATIVIK REGIONAL GOVERNMENT

36. Section 209 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1) is amended

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

“**209.** The budget must be adopted by the council not later than 31 December at a special meeting called for that purpose.”;

(2) by replacing “in the month of January following its adoption” in the second paragraph by “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. 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.”

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
CONCERNING MUNICIPAL AFFAIRS

37. Section 223 of the Act to amend various legislative provisions concerning municipal affairs (2001, chapter 68) is repealed.

ACT RESPECTING VILLE DE PERCÉ, VILLE D'AMOS AND VILLE DE
ROUYN-NORANDA

38. The Act respecting Ville de Percé, Ville d'Amos and Ville de Rouyn-Noranda (2009, chapter 73) is amended by striking out "rental" wherever it appears in the English text.

MUNICIPAL ETHICS AND GOOD CONDUCT ACT

39. The Municipal Ethics and Good Conduct Act (2010, chapter 27) is amended by inserting the following section before section 14:

"13.1. Not later than 30 days after the day on which the code of ethics and conduct, the revised code of ethics and conduct or a by-law amending either code is adopted, the clerk or the secretary-treasurer must send a certified copy of it to the Minister of Municipal Affairs, Regions and Land Occupancy."

40. Section 14 of the Act is amended

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

"14. If a municipality has failed to fulfill its obligation to have a code of ethics and conduct or to adopt a revised code of ethics and conduct within the time specified in section 13, the Minister may, without further formality, make any regulation that is required to remedy the failure; the regulation is deemed to be a by-law adopted by the council of the municipality.";

(2) by striking out the second paragraph.

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

"24. The Commission holds its inquiry in camera. It allows the council member whose conduct is under examination to present a full and complete defence. In particular, it gives the council member the opportunity to make representations and, if the member so requests, to be heard

(1) first, on whether or not the council member violated a rule of the code of ethics and conduct; and

(2) second, after the Commission presents its conclusion on the matter with reasons, on the sanction that could be imposed on the council member."

TRANSITIONAL AND FINAL PROVISIONS

42. The decisions of the Régie du logement rendered before 10 December 2010 that declare a party prohibited from instituting another proceeding before the board may not be invalidated.

43. Cases pending before the Court of Québec concerning an application that, under section 90 of the Act respecting the Régie du logement (R.S.Q., chapter R-8.1), as amended by section 28, falls under the jurisdiction of the board are transferred to and processed by the board as though the application had been made in accordance with the first paragraph of that section.

The board must give priority to those cases.

44. The property assessment roll of Ville de Saint-Sauveur, in force since the beginning of the fiscal year 2009, remains in force until the end of the fiscal year 2012. 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 (R.S.Q., chapter F-2.1), the roll referred to in that paragraph is deemed to have been drawn up for the fiscal years 2010, 2011 and 2012.

45. The property assessment roll of Municipalité de Wentworth-Nord and that of Municipalité de Saint-Adolphe-d'Howard, which will come into force on 1 January 2012, will remain in force until the end of the fiscal year 2013. The fiscal year 2013 is considered to be the third year of application of those rolls.

For the purpose of determining for which fiscal years the rolls following the rolls referred to in the first paragraph must be drawn up in accordance with section 14 of the Act respecting municipal taxation, the rolls referred to in that paragraph are deemed to have been drawn up for the fiscal years 2011, 2012 and 2013.

46. The first list sent in accordance with section 360.2 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2), enacted by section 19, concerns the period beginning on 15 February 2010.

47. In the case of a regional conference of elected officers or a local development centre, sections 573 to 573.3.4 of the Cities and Towns Act (R.S.Q., chapter C-19) apply to any contract for which the awarding process began after 1 April 2011.

48. In the case of a regional conference of elected officers or a local development centre and despite section 62 of the Act to amend various legislative provisions principally with regard to the awarding process for

contracts made by municipal bodies (2010, chapter 1), section 477.4 of the Cities and Towns Act applies to any contract for which the awarding process began after 1 April 2011.

49. Despite section 64 of the Act to amend various legislative provisions principally with regard to the awarding process for contracts made by municipal bodies, the contract management policy of any regional conference of elected officers or local development centre must be adopted not later than 1 December 2011.

50. This Act comes into force on 10 December 2010.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2010

This table contains the amendments made in 2010 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.pdf.

Abbreviations

a. = article	App. = Appendix	s. = section
aa. = articles	c. = chapter	ss. = sections
Ab. = Abrogated	Rp. = Replaced	Sched. = Schedule

Reference	Title Amendments
1—REVISED STATUTES OF QUÉBEC	
c. A-3.001	Act respecting industrial accidents and occupational diseases 6.1 , 2010, c. 7, s. 175
c. A-6.001	Financial Administration Act 12 , 2010, c. 31, s. 82 83.1 , 2010, c. 20, s. 51 83.2 , 2010, c. 20, s. 51 83.3 , 2010, c. 20, s. 51 83.4 , 2010, c. 20, s. 51 83.5 , 2010, c. 20, s. 51 83.6 , 2010, c. 20, s. 51 83.7 , 2010, c. 20, s. 51 83.8 , 2010, c. 20, s. 51 83.9 , 2010, c. 20, s. 51 83.10 , 2010, c. 20, s. 51 83.11 , 2010, c. 20, s. 51 Sched. 1 , 2010, c. 15, s. 54 Sched. 2 , 2010, c. 15, s. 55; 2010, c. 31, s. 83; 2010, c. 37, s. 79 Sched. 3 , 2010, c. 37, s. 80
c. A-7.02	Act respecting the Agence métropolitaine de transport 30 , 2010, c. 10, s. 117

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Reference	Title Amendments
c. A-12.1	<p>Act respecting assistance for the development of cooperatives and non-profit legal persons</p> <p>5, 2010, c. 37, s. 81 7, 2010, c. 37, s. 82 8, 2010, c. 37, s. 83 10, 2010, c. 37, s. 84 12, 2010, c. 37, s. 85 13, 2010, c. 37, s. 86</p>
c. A-13.1	<p>Act respecting assistance for tourist development</p> <p>1, 2010, c. 37, s. 87</p>
c. A-14	<p>Legal Aid Act <i>(Act respecting legal aid and the provision of certain other legal services)</i></p> <p>Title, 2010, c. 12, s. 1 0.1, 2010, c. 12, s. 2 1, 2010, c. 12, s. 4 1.0.1, 2010, c. 12, s. 5 3, 2010, c. 12, s. 6 3.1, 2010, c. 12, s. 7 3.2, 2010, c. 12, s. 8 4.5, 2010, c. 12, s. 9 4.10, 2010, c. 12, s. 10 5, 2010, c. 12, s. 11 6, 2010, c. 12, s. 12 22, 2010, c. 12, s. 13 22.1, 2010, c. 12, s. 14 23.1, 2010, c. 12, s. 15 23.2, 2010, c. 12, s. 15 32, 2010, c. 12, s. 16 32.2, Ab. 2010, c. 12, s. 17 50, 2010, c. 12, s. 19 59, 2010, c. 12, s. 20 60, 2010, c. 12, s. 21 61, 2010, c. 12, s. 22 61.1, 2010, c. 12, s. 23 67, 2010, c. 12, s. 24 74, 2010, c. 12, s. 25 80, 2010, c. 12, s. 27 80.1, Ab. 2010, c. 12, s. 28 80.2, Ab. 2010, c. 12, s. 28 81, Ab. 2010, c. 12, s. 28 82, Ab. 2010, c. 12, s. 29 82.1, Ab. 2010, c. 12, s. 29 83.1, 2010, c. 12, s. 30 83.2, 2010, c. 12, s. 30 83.3, 2010, c. 12, s. 30 83.4, 2010, c. 12, s. 30 83.5, 2010, c. 12, s. 30 83.6, 2010, c. 12, s. 30 83.7, 2010, c. 12, s. 30 83.8, 2010, c. 12, s. 30 83.9, 2010, c. 12, s. 30 83.10, 2010, c. 12, s. 30 83.11, 2010, c. 12, s. 30 83.12, 2010, c. 12, s. 30 83.13, 2010, c. 12, s. 30 83.14, 2010, c. 12, s. 30 83.15, 2010, c. 12, s. 30 83.16, 2010, c. 12, s. 30 83.17, 2010, c. 12, s. 30 83.18, 2010, c. 12, s. 30</p>

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Reference	Title Amendments
c. A-14	<p>Legal Aid Act — <i>Cont'd</i> (<i>Act respecting legal aid and the provision of certain other legal services</i>)</p> <p>83.19, 2010, c. 12, s. 30 83.20, 2010, c. 12, s. 30 83.21, 2010, c. 12, s. 30 83.22, 2010, c. 12, s. 30 83.23, 2010, c. 12, s. 30 83.24, 2010, c. 12, s. 30 83.25, 2010, c. 12, s. 30 83.26, 2010, c. 12, s. 30</p>
c. A-19.1	<p>Act respecting land use planning and development</p> <p>1, 2010, c. 10, s. 1 2, 2010, c. 10, s. 2 2.1, 2010, c. 10, s. 3 2.2, 2010, c. 10, s. 3 2.3, 2010, c. 10, s. 3 2.4, 2010, c. 10, s. 3 2.5, 2010, c. 10, s. 3 2.6, 2010, c. 10, s. 3 2.7, 2010, c. 10, s. 3 2.8, 2010, c. 10, s. 3 2.9, 2010, c. 10, s. 3 2.10, 2010, c. 10, s. 3 2.11, 2010, c. 10, s. 3 2.12, 2010, c. 10, s. 3 2.13, 2010, c. 10, s. 3 2.14, 2010, c. 10, s. 3 2.15, 2010, c. 10, s. 3 2.16, 2010, c. 10, s. 3 2.17, 2010, c. 10, s. 3 2.18, 2010, c. 10, s. 3 2.19, 2010, c. 10, s. 3 2.20, 2010, c. 10, s. 3 2.21, 2010, c. 10, s. 3 2.22, 2010, c. 10, s. 3 2.23, 2010, c. 10, s. 3 2.24, 2010, c. 10, s. 3 2.25, 2010, c. 10, s. 3 2.26, 2010, c. 10, s. 3 3, 2010, c. 10, s. 110 5, 2010, c. 10, s. 5 6, 2010, c. 3, s. 255; 2010, c. 10, s. 110 7, 2010, c. 10, s. 110 8, 2010, c. 10, s. 110 32, 2010, c. 10, s. 8 33, 2010, c. 10, s. 110 34, 2010, c. 10, s. 110 36, 2010, c. 10, s. 110 38, 2010, c. 10, s. 110 39, 2010, c. 10, s. 10 40, 2010, c. 10, s. 110 42, 2010, c. 10, s. 11 44, 2010, c. 10, s. 112 45, 2010, c. 10, s. 110 46, 2010, c. 10, s. 12 47, 2010, c. 10, s. 14 47.1, 2010, c. 10, s. 14 47.2, 2010, c. 10, s. 14 47.3, 2010, c. 10, s. 14 48, 2010, c. 10, s. 14 48.1, 2010, c. 10, s. 14</p>

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Reference	Title Amendments
c. A-19.1	Act respecting land use planning and development — <i>Cont'd</i>
	49, 2010, c. 10, s. 14
	50, 2010, c. 10, s. 14
	51, 2010, c. 10, s. 14
	52, 2010, c. 10, s. 14
	53, 2010, c. 10, s. 14
	53.1, 2010, c. 10, s. 14
	53.2, 2010, c. 10, s. 14
	53.3, 2010, c. 10, s. 14
	53.4, 2010, c. 10, s. 14
	53.5, 2010, c. 10, s. 14
	53.6, 2010, c. 10, s. 14
	53.7, 2010, c. 10, s. 14
	53.8, 2010, c. 10, s. 14
	53.9, 2010, c. 10, s. 14
	53.10, Ab. 2010, c. 10, s. 15
	53.11, 2010, c. 10, s. 16
	53.11.1, 2010, c. 10, s. 16
	53.11.2, 2010, c. 10, s. 16
	53.11.3, 2010, c. 10, s. 16
	53.11.4, 2010, c. 10, s. 16
	53.11.5, 2010, c. 10, s. 16
	53.11.6, 2010, c. 10, s. 16
	53.11.7, 2010, c. 10, s. 16
	53.11.8, 2010, c. 10, s. 16
	53.11.9, 2010, c. 10, s. 16
	53.11.10, 2010, c. 10, s. 16
	53.11.11, 2010, c. 10, s. 16
	53.11.12, 2010, c. 10, s. 16
	53.11.13, 2010, c. 10, s. 16
	53.11.14, 2010, c. 10, s. 16
	53.12, 2010, c. 10, s. 16
	53.13, 2010, c. 10, s. 16
	53.14, 2010, c. 10, s. 16
	53.15, 2010, c. 10, s. 18
	53.16, 2010, c. 10, s. 18
	53.17, 2010, c. 10, s. 18
	53.18, 2010, c. 10, s. 18
	54, 2010, c. 10, s. 18
	55, 2010, c. 10, s. 18
	56.1, Ab. 2010, c. 10, s. 19
	56.2, Ab. 2010, c. 10, s. 19
	56.3, 2010, c. 10, s. 20
	56.4, 2010, c. 10, s. 20
	56.5, 2010, c. 10, s. 20
	56.6, 2010, c. 10, s. 20
	56.7, 2010, c. 10, s. 20
	56.8, 2010, c. 10, s. 20
	56.9, 2010, c. 10, s. 20
	56.10, 2010, c. 10, s. 20
	56.11, 2010, c. 10, s. 20
	56.12, 2010, c. 10, s. 20
	56.12.1, 2010, c. 10, s. 20
	56.12.2, 2010, c. 10, s. 20
	56.12.3, 2010, c. 10, s. 20
	56.12.4, 2010, c. 10, s. 20
	56.12.5, 2010, c. 10, s. 20
	56.12.6, 2010, c. 10, s. 20
	56.12.7, 2010, c. 10, s. 20
	56.12.8, 2010, c. 10, s. 20
	56.13, 2010, c. 10, s. 20
	56.14, 2010, c. 10, s. 20
	56.15, 2010, c. 10, s. 20
	56.16, 2010, c. 10, s. 20

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Reference	Title Amendments
c. A-19.1	Act respecting land use planning and development — <i>Cont'd</i>
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	<p> 285, 2010, c. 7, s. 275 287, 2010, c. 40, s. 79 289, 2010, c. 40, s. 80 292, 2010, c. 7, s. 275 299, 2010, c. 7, s. 275 367, 2010, c. 7, s. 275 373, 2010, c. 40, s. 81 373.1, 2010, c. 40, s. 82 379, 2010, c. 40, s. 83 419, 2010, c. 7, s. 275 445, 2010, c. 40, s. 84 451, 2010, c. 40, s. 85 470, 2010, c. 7, s. 268 471, Ab. 2010, c. 7, s. 269 474, 2010, c. 7, s. 270 478, 2010, c. 7, s. 271 479, Ab. 2010, c. 7, s. 272 480, Ab. 2010, c. 7, s. 272 481, Ab. 2010, c. 7, s. 272 482, Ab. 2010, c. 7, s. 272 488, Ab. 2010, c. 7, s. 272 495, 2010, c. 7, s. 273 513, 2010, c. 40, s. 86 556, Ab. 2010, c. 40, s. 87 598, Ab. 2010, c. 7, s. 274 599, Ab. 2010, c. 7, s. 274 600, Ab. 2010, c. 7, s. 274 601, Ab. 2010, c. 7, s. 274 602, Ab. 2010, c. 7, s. 274 603, Ab. 2010, c. 7, s. 274 604, Ab. 2010, c. 7, s. 274; 2010, c. 7, s. 275 605, Ab. 2010, c. 7, s. 274 606, Ab. 2010, c. 7, s. 274 607, Ab. 2010, c. 7, s. 274 608, Ab. 2010, c. 7, s. 274 609, Ab. 2010, c. 7, s. 274 610, Ab. 2010, c. 7, s. 274 611, Ab. 2010, c. 7, s. 274 612, Ab. 2010, c. 7, s. 274 613, Ab. 2010, c. 7, s. 274 614, Ab. 2010, c. 7, s. 274 615, Ab. 2010, c. 7, s. 274 616, Ab. 2010, c. 7, s. 274 617, Ab. 2010, c. 7, s. 274 618, Ab. 2010, c. 7, s. 274 619, Ab. 2010, c. 7, s. 274 620, Ab. 2010, c. 7, s. 274 621, Ab. 2010, c. 7, s. 274 622, Ab. 2010, c. 7, s. 274 623, Ab. 2010, c. 7, s. 274 624, Ab. 2010, c. 7, s. 274 625, Ab. 2010, c. 7, s. 274 626, Ab. 2010, c. 7, s. 274 627, Ab. 2010, c. 7, s. 274 628, Ab. 2010, c. 7, s. 274 629, Ab. 2010, c. 7, s. 274 630, Ab. 2010, c. 7, s. 274 631, Ab. 2010, c. 7, s. 274 632, Ab. 2010, c. 7, s. 274 633, Ab. 2010, c. 7, s. 274 634, Ab. 2010, c. 7, s. 274 635, Ab. 2010, c. 7, s. 274 636, Ab. 2010, c. 7, s. 274 </p>

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Reference	Title Amendments
2009, c. 52	Business Corporations Act — <i>Cont'd</i> 637 , Ab. 2010, c. 7, s. 274 638 , Ab. 2010, c. 7, s. 274 639 , Ab. 2010, c. 7, s. 274 640 , Ab. 2010, c. 7, s. 274 641 , Ab. 2010, c. 7, s. 274 642 , Ab. 2010, c. 7, s. 274 643 , Ab. 2010, c. 7, s. 274 644 , Ab. 2010, c. 7, s. 274 645 , Ab. 2010, c. 7, s. 274 646 , Ab. 2010, c. 7, s. 274 715.1 , 2010, c. 40, s. 88 724 , 2010, c. 40, s. 89 727 , 2010, c. 40, s. 90 729 , 2010, c. 7, s. 276
2010, c. 1	Act to amend various legislative provisions principally with regard to the awarding process for contracts made by municipal bodies 63 , 2010, c. 18, s. 105 64 , 2010, c. 18, s. 106 65 , Ab. 2010, c. 18, s. 107 66 , 2010, c. 18, s. 108
2010, c. 3	Sustainable Forest Development Act 138 , 2010, c. 10, s. 155 150 , 2010, c. 10, s. 156
2010, c. 7	Act respecting the legal publicity of enterprises 1 , 2010, c. 31, s. 167 4 , 2010, c. 31, s. 168 5 , 2010, c. 31, s. 173 6 , 2010, c. 31, s. 173 7 , 2010, c. 31, s. 169 8 , 2010, c. 31, s. 173 9 , 2010, c. 31, s. 173 99 , 2010, c. 31, s. 170 124 , 2010, c. 31, s. 173 142 , 2010, c. 31, s. 171 146 , 2010, c. 31, s. 172
2010, c. 20	Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 1 , 2010, c. 37, s. 139
2010, c. 27	Municipal Ethics and Good Conduct Act 13.1 , 2010, c. 42, s. 39 14 , 2010, c. 42, s. 40 24 , 2010, c. 42, s. 41

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 2010, 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.pdf.



**TABLE OF GENERAL AMENDMENTS
TO PUBLIC ACTS IN 2010**

The entries below are references to legislative provisions passed in 2010 which amend generally or affect one or several Acts rather than specific sections.

Title	Reference
Sustainable Forest Development Act	2010, c. 3, s. 364 (Bill 57)
An Act respecting the legal publicity of enterprises	2010, c. 7, s. 282 (Bill 87)
An Act to provide a framework for mandatory state financing of certain legal services	2010, c. 12, s. 34 (Bill 83)
An Act respecting the Agence du revenu du Québec	2010, c. 31, s. 175 (Bill 107)
An Act to improve relations between the people living along off-highway vehicle club trails and the users of those trails and to improve user safety	2010, c. 33, s. 51 (Bill 121)
An Act respecting the amalgamation of the Société générale de financement du Québec and Investissement Québec	2010, c. 37, ss. 175, 176 (Bill 123)
An Act to enact the Money-Services Businesses Act and to amend various legislative provisions	2010, c. 40, s. 92 (Bill 128)



**ANNUAL STATUTE / REVISED STATUTE
TABLE OF CONCORDANCE**

Annual Statute	Revised Statute
2010, chapter 3	chapter A-18.1
2010, chapter 7	chapter P-44.1
2010, chapter 14	chapter J-0.1.1
2010, chapter 15	chapter I-13.03
2010, chapter 17	chapter J-0.1.2
2010, chapter 27	chapter E-15.1.0.1
2010, chapter 30	chapter C-23.1
2010, chapter 31	chapter A-7.003
2010, chapter 37	chapter I-16.0.1
2010, chapter 40, Schedule I	chapter E-12.000001



**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS BEEN DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2010**

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

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Reference	Title Date of coming into force
1968, c. 48	An Act to establish the Office for the Prevention and Treatment of Alcoholism and other Toxicomanias 1970-05-01 ss. 1-17
1968, c. 67	Private Education Act 1969-07-02 ss. 9, 15, 23, 73
1968, c. 82	An Act respecting civil marriage 1969-04-01 ss. 1-15
1969, c. 21	Probation and Houses of Detention Act 1973-10-01 s. 17
1969, c. 51	Manpower Vocational Training and Qualification Act 1971-01-01 ss. 64-95, 99 1971-03-06 ss. 59-61
1969, c. 58	Wild-life Conservation Act 1970-06-15 ss. 1-83
1969, c. 59	An Act to amend the Hotels Act 1975-05-07 ss. 1-9
1969, c. 61	Stuffing and Upholstered and Stuffed Articles Act 1973-01-01 ss. 1-38
1969, c. 63	Social Aid Act 1970-09-10 Div. V, ss. 30-41, 65 1970-11-01 Div. I, II, III, IV, VI, VII, VIII, IX, except ss. 58, 59 1972-05-01 s. 60
1969, c. 67	An Act to amend the Education Act 1970-03-31 ss. 1-9
1970, c. 10	An Act to again amend the Courts of Justice Act 1971-10-30 ss. 1, 2
1970, c. 27	An Act to amend the Mining Act 1971-12-01 ss. 11-18, 20-23, 32
1971, c. 20	Québec Liquor Corporation Act 1993-09-30 s. 25 (3 rd par.), date from which a beer distributor's permit may be issued
1971, c. 33	Petroleum Products Trade Act 1973-01-01 ss. 1-29, 36 1974-05-01 ss. 30-35
1971, c. 47	An Act to amend the Health Insurance Act and the Health Insurance Board Act 1972-05-23 s. 3 1972-08-01 ss. 1, 2, 9-17, exceptions excluded 1974-01-01 ss. 1 (par. f (part)), 2 (2 nd par. (par. b)), 16 (part) 1974-05-01 s. 15 (par. a, subpar. c ¹)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1971, c. 48	An Act respecting health services and social services 1972-06-01 ss. 1-148, 150-168
1971, c. 50	Real Estate Assessment Act 1972-10-15 s. 129 1972-11-30 ss. 130, 132
1971, c. 81	Public Curatorship Act 1972-06-01 ss. 1-48
1972, c. 4	An Act to amend the Territorial Division Act 1973-09-25 ss. 1, 2
1972, c. 14	Legal Aid Act 1973-06-04 ss. 2-10, 22 (par. <i>a, j</i>), 24-28, 50-55, 57, 58, 60, 62-79, 82, 83, 91-94
1972, c. 42	Public Health Protection Act 1974-04-17 ss. 25-35
1972, c. 49	Environment Quality Act 1975-01-22 ss. 54-56, 58, 59, 64, 66, 67 1984-05-16 s. 45
1972, c. 52	An Act respecting the General Investment Corporation of Québec 1973-04-27 ss. 4, 6-9, 12-14
1972, c. 53	An Act to amend the Québec Pension Plan 1973-05-01 ss. 4-8, 66, 68
1972, c. 55	Transport Act 1973-05-24 ss. 52-73, 182, 183 (par. <i>b</i>) 1973-07-09 ss. 98, 101 (part), 102 1973-07-18 s. 101 (part) 1974-05-13 ss. 101 (part), 125 1974-05-27 s. 101 (part) 1974-08-14 ss. 99, 100
1973, c. 26	An Act to amend the Animal Health Protection Act 1987-07-01 s. 31
1973, c. 30	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1974-01-01 s. 15 1975-05-07 s. 17 1975-06-11 ss. 1 (par. <i>a</i>), 2 (par. <i>d</i>), 3-5, 8, 13 (par. <i>e</i>)
1973, c. 37	An Act to amend the Transport Act 1973-08-06 s. 4
1973, c. 38	Expropriation Act 1975-06-19 ss. 68-87, 143, 144, 145 1976-04-01 ss. 34-44, 48-66, 88, 92, 98, 99, 103, 104, 110-112, 114-117, 121, 136, 139-142

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Reference	Title Date of coming into force
1973, c. 43	Professional Code 1974-09-01 s. 101 1974-10-27 ss. 241-244 1975-02-12 ss. 239, 240
1973, c. 46	Medical Act 1974-09-01 s. 37 (1 st par.)
1973, c. 50	Denturologists Act 1974-06-01 ss. 1-19
1973, c. 54	Hearing-aid Acousticians Act 1974-10-21 s. 17
1973, c. 55	Podiatry Act 1974-10-21 s. 19
1973, c. 56	Chiropractic Act 1974-10-21 s. 15
1974, c. 6	Official Language Act 1976-01-01 ss. 78-99 1976-01-28 s. 34 1976-09-01 ss. 26-29, 39
1974, c. 10	An Act to amend the Civil Service Superannuation Plan 1977-07-01 ss. 2, 4, 5, 6 (s. 16 <i>c</i>), 11, 14, 16, 17 (s. 52 <i>a</i>), 26
1974, c. 13	Bailiffs Act 1975-09-20 ss. 2-21, 26-34, 36, 38
1974, c. 14	An Act to amend the Liquor Permit Control Commission Act 1975-05-26 s. 59 1975-07-01 ss. 1, 8-10, 12, 13 (par. <i>a</i>), 16, 18-22, 23 (par. <i>a, d</i>), 24 (par. <i>c</i>), 30, 32, 39, 40, 56, 64-67, 73, 75, 82
1974, c. 15	Intergovernmental Affairs Department Act 1976-06-01 s. 21
1974, c. 31	Crop Insurance Act 1977-04-15 ss. 23 (1 st par.), 30, 31, 34, 35, 37, 43, 44 (4 th , 5 th par.) 1977-05-18 ss. 32, 33, 36, 38-42, 45 1977-10-19 s. 44 (1 st , 2 nd , 3 rd par.)
1974, c. 33	An Act to amend the Act to promote credit to farm producers 1975-06-01 ss. 1-13
1974, c. 35	Agricultural Products and Food Act 1975-07-15 ss. 1-5, 6 (except 1 st par. (par. <i>b</i>)), 7-42, 44-53
1974, c. 39	Social Affairs Commission Act 1975-08-01 ss. 1-74

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Reference	Title Date of coming into force
1974, c. 40	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1975-04-11 s. 15 (par. <i>j</i> , except “or research scholarships”, par. <i>k</i>) 1975-05-07 s. 21 1975-06-11 s. 5 1975-07-16 ss. 15 (par. <i>j</i> , “or research scholarships”), 18 1979-04-04 s. 4
1974, c. 42	An Act to amend the Act respecting health services and social services 1980-11-04 s. 66
1974, c. 53	Travel Agents Act 1975-04-30 ss. 1-43
1974, c. 59	An Act respecting the protection of children subject to ill-treatment 1975-04-11 ss. 1 (ss. 14 <i>a</i> -14 <i>g</i> , 14 <i>i</i>), 2-4 1975-10-04 s. 1 (ss. 14 <i>h</i> , 14 <i>j</i> -14 <i>q</i>)
1974, c. 61	An Act to amend the Transport Act 1974-08-14 ss. 1, 2, 4-11 1974-08-28 s. 3
1974, c. 63	An Act to amend the Teachers Pension Plan 1975-07-01 ss. 1 (par. <i>b</i>), 3, 5, 9, 10
1974, c. 67	An Act to amend the Trust Companies Act 1975-09-24 ss. 4, 8
1974, c. 70	An Act respecting insurance 1976-10-20 ss. 1-274, 276-336, 340-481 1979-11-21 s. 275
1975, c. 6	Charter of human rights and freedoms 1976-06-28 ss. 1-56, 66-89, 91-96
1975, c. 7	An Act to amend the Territorial Division Act 1980-01-01 ss. 1-23
1975, c. 12	An Act to constitute the “Société québécoise d’information juridique” 1976-04-01 ss. 1-26
1975, c. 45	An Act to amend the Transport Act and other legislation 1976-05-03 ss. 7, 37 1976-08-04 s. 30
1975, c. 50	An Act to amend the Construction Industry Labour Relations Act 1976-09-15 s. 3 (ss. 32 <i>m</i> , 32 <i>n</i>)
1975, c. 58	An Act to repeal the Health Units Act 1976-04-01 s. 1
1976, c. 22	An Act to amend the Petroleum Products Trade Act 1987-06-10 ss. 1-8

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Reference	Title Date of coming into force
1976, c. 46	An Act approving the Agreement concerning James Bay and Northern Québec 1977-10-31 ss. 2 (par. 1-5, 7), 3, 4, 5
1976, c. 51	An Act to prolong and amend the Act to promote conciliation between lessees and property-owners 1977-04-01 ss. 2, 3, 8, 10, 11
1976, c. 58	An Act respecting the city of Hull 1981-08-19 ss. 1, 2
1977, c. 20	Youth Protection Act 1979-01-15 ss. 2-11, 23-27, 30, 32-137, 140, 146, 147, 150-153, 155
1977, c. 52	An Act to amend the Cities and Towns Act 1978-08-01 ss. 21, 22
1977, c. 53	An Act to amend the Municipal Code 1978-08-01 s. 37
1977, c. 55	An Act to amend the Environment Quality Act 1984-05-16 ss. 1, 2
1977, c. 60	An Act to facilitate conversion to the international system of units (SI) and to other customary units 1983-11-01 ss. 16, 18, 19
1977, c. 62	An Act to amend the Charter of the Québec Deposit and Investment Fund 1979-04-11 ss. 4, 5, 8-11
1977, c. 68	Automobile Insurance Act 1978-07-05 ss. 140, 236
1978, c. 7	An Act to secure the handicapped in the exercise of their rights 1979-08-01 s. 92 1980-11-15 ss. 68, 69, 70 (2 nd par.) 1983-01-01 s. 63
1978, c. 9	Consumer Protection Act 1979-04-04 ss. 1 (subpar. <i>i, j, l, p</i>), 291-299, 301-304, 350-352, 362 (2 nd , 3 rd par.), 363 1980-04-30 ss. 1 (subpar. <i>a-h, k, m-o</i>), 2-5, 6 (par. <i>a, b</i>), 7-155, 156 (subpar. <i>a-g, i</i>), 157-222, 224-245, 247-255, 257-290, 300, 305-307, 309-349, 353-361, 362 (1 st par.) 1981-03-01 ss. 256, 308 1982-06-02 s. 223
1978, c. 18	An Act respecting certain legislative provisions 1979-04-04 ss. 28, 29, 31, 32, 36, 37 1979-05-09 ss. 14, 15
1978, c. 22	An Act to promote the parole of inmates and to amend the Probation and Houses of Detention Act 1979-04-04 ss. 19-48, 51, 52, 54 1979-05-09 ss. 55, 56

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Reference	Title Date of coming into force
1978, c. 36	An Act respecting lotteries, racing, publicity contests and amusement machines 1980-07-30 ss. 20 (part), 23 (part), 24-26, 27 (part), 28 (part), 29, 30, 31 (2 nd par.), 34 (part), 36 (part), 38-44, 45 (part), 46, 53 (part), 56, 57, 67 (part), 70 (part), 73, 77 (part), 125 (part)
1978, c. 54	An Act to amend the Electricians and Electrical Installations Act and the Building Contractors Vocational Qualifications Act 1979-03-01 ss. 1-23, 35 1980-04-01 ss. 24-34
1978, c. 55	An Act to amend the Pipe-Mechanics Act and to again amend the Building Contractors Vocational Qualifications Act 1980-04-01
1978, c. 56	An Act to amend the Stationary Enginemen Act 1981-09-01
1978, c. 57	An Act to amend the Workmen's Compensation Act and other legislation 1981-01-01 s. 67 1981-03-11 s. 24
1978, c. 64	An Act to amend the Environment Quality Act 1984-05-16 s. 18
1978, c. 66	An Act to amend the Charter of the General Investment Corporation of Québec 1979-08-15 s. 5
1978, c. 75	An Act to amend the Highway Code 1979-09-17 ss. 2, 3, 5, 7
1978, c. 98	An Act approving the Northeastern Québec Agreement 1979-07-04 ss. 2 (par. 1-5, 7), 3, 4
1979, c. 1	An Act to amend the Health Insurance Act and other legislation 1982-03-24 s. 40 (par. <i>a</i> , <i>b</i>)
1979, c. 17	An Act to amend the Adoption Act 1980-10-08 ss. 3 (s. 37.3), 4 (s. 41 (1 st par., subpar. <i>f</i>)) 1981-04-15 s. 3 (s. 37.2)
1979, c. 25	An Act respecting the legislation provided for in the Northeastern Québec Agreement and amending other legislation 1981-09-10 ss. 105 (s. 31 <i>i</i> (2 nd par.)), 111-114, 116-119, 122-128, 131-139, 142, 145 (ss. 763-765, 790, 792) 1985-07-01 s. 145 (ss. 766-779, 782-789, 791, 793, 794)
1979, c. 27	An Act to amend the Maritime Fisheries Credit Act 1980-03-13 ss. 1-4
1979, c. 31	An Act to amend the Companies Act and other legislation 1980-09-17 ss. 11, 12, 28, 29, 33 1980-12-17 s. 48 1980-12-30 ss. 19 (s. 31.1), 20 (s. 32 (part)), 30 (s. 132.1), 31 (s. 133 (part)), 35, 36, 37 (par. <i>a</i>), 38, 39, 45-47

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Reference	Title Date of coming into force
1979, c. 45	An Act respecting labour standards 1980-04-16 ss. 1-4, 5 (par. 1-3), 6-28, 29 (par. 1-3, 5), 30-38, 39 (par. 1-5, 8-12), 40-69, 71-74, 76, 77 (part), 78-111, 113-135, 139-171 1981-04-01 s. 75
1979, c. 48	An Act to establish the Régie du logement and to amend the Civil Code and other legislation 1980-03-15 s. 126 1980-07-01 ss. 4, 6, 7, 14, 85, 128 1980-10-01 ss. 1-3, 5, 8-13, 15-84, 86-125, 127, 129, 132-146
1979, c. 51	An Act respecting land use planning and development 1985-06-01 s. 261 (par. 4) 1985-09-01 s. 261 (par. 7) 1993-07-01 s. 261 (par. 6) 1995-01-01 s. 261 (par. 10)
1979, c. 56	Election Act 1980-07-10 ss. 1, 177-215, 220, 231, 232, 238, 239, 289-308, 313, 314 1980-08-15 ss. 2-176, 216-219, 221-230, 233-237, 240-288, 309-312
1979, c. 63	An Act respecting occupational health and safety 1981-01-01 s. 271 1981-01-01 ss. 9-51, 53-57, 62-67, 98-103, 127-136, 178-192, 194-197, 216-222, 227-246, 252, 265, 267, 273, 275, 278-282, 284-286, 289-301, 303-310, 313-324, 326 1981-02-25 ss. 110, 111, 247 (2 nd par.) 1982-05-26 ss. 58-61, 198-203 1982-12-01 ss. 52, 112-126 1983-10-22 ss. 68-86, 268, 327 1984-09-08 ss. 87-97
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster 1980-09-01 ss. 1-16, 18, 19 (1 st par.), 20-22, 24-44, 46, 48-60
1979, c. 67	An Act to amend the Police Act 1980-06-01 ss. 1-50
1979, c. 68	An Act respecting the development of Québec firms in the book industry 1981-02-12 ss. 1, 6-14, 38, 39, 48-50, 52 1981-06-01 ss. 2-5, 15-37, 40-47, 51, schedule
1979, c. 70	An Act respecting the collection of certain debts 1981-04-01 ss. 2-4, 45-63, 65-70 1981-07-01 ss. 1, 5-24, 26-44, 64
1979, c. 71	An Act respecting liquor permits 1980-06-01 ss. 2-24, 42 (par. 1), 64, 86 (1 st par. (subpar. 9), 2 nd par.), 114-118, 120 (par. 1), 121, 122, 128, 132 (par. 2, 4, 5), 133 (par. 3), 137, 141, 144, 146, 148, 149, 160, 163, 164, 165, 169, 170, 172, 173, 175, 176 1980-10-15 ss. 1, 25-41, 42 (par. 2), 43-47, 50, 51 (2 nd par.), 52-63, 65-85, 86 (1 st par. (subpar. 1-8, 10)), 87-113, 119, 120 (par. 2), 123-127, 130, 131, 132 (par. 1, 3 (part)), 133 (par. 2, 4), 134, 135 (part), 136, 138-140, 142, 143, 145, 147, 150-159, 161, 162, 166-168, 171, 174 1981-01-01 ss. 48, 49, 51 (1 st par.), 129, 132 (par. 3 (part)), 133 (par. 1), 135 (part)

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Reference	Title Date of coming into force
1979, c. 73	An Act to amend the Crop Insurance Act and the Act respecting farm income stabilization insurance 1981-01-21 ss. 1-22
1979, c. 75	An Act respecting pressure vessels, and other legislation 1980-04-01 ss. 1-38, 50-52
1979, c. 84	Grain Act 1981-02-01 ss. 1-66
1979, c. 85	An Act respecting child day care 1980-10-16 ss. 1-4, 7-31, 34-45, 74-76, 80-86, 88-96
1979, c. 86	An Act respecting safety in sports 1980-06-25 ss. 1-20, 22-25, 54-57, 71-74 1982-12-30 ss. 21, 26-30, 47-53, 58, 61-65 1987-06-23 ss. 32-38, 40-46, 59, 60, 66-69 1987-09-28 s. 70
1980, c. 11	An Act to amend various legislative provisions 1981-03-01 s. 113
1980, c. 18	An Act to amend the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan 1981-11-01 ss. 2, 3
1980, c. 27	An Act to amend the Act respecting the Société québécoise d'initiatives pétrolières 1981-04-01 ss. 1-9
1980, c. 29	An Act to amend the Forestry Credit Act 1981-07-09 ss. 1-3
1980, c. 32	An Act respecting the conservation of energy in buildings 1981-11-01 ss. 5, 16, 17 1983-02-01 ss. 1-4, 6-15, 18-26
1980, c. 39	An Act to establish a new Civil Code and to reform family law 1981-04-02 ss. 1 (Civil Code of Québec, aa. 407-422, 440-458, 460-524, 572-594, 633-659), 2-5, 7, 8, 10-32, 34-58, 61, 62, 65-67, 72, 74-79 1982-12-01 ss. 1 (Civil Code of Québec, aa. 406, 431-439, 459, 525-537, 556-559, 568, 570, 595-632), 6, 33, 59, 60, 64 (3 rd par.), 68, 69, 70 (2 nd par.), 71 (1 st par.), 73 1986-06-01 s. 1 (Civil Code of Québec, aa. 547, 549, 550)
1981, c. 2	An Act to amend the Youth Protection Act 1981-08-01 ss. 1-27
1981, c. 3	An Act to amend the Civil Service Act 1981-06-23 ss. 1, 2, 3 (s. 50 (subpar. <i>a</i> and <i>b</i>)) 1982-07-02 s. 5 1982-08-12 s. 3 (par. <i>c</i>)
1981, c. 6	An Act respecting the Société du Palais des congrès de Montréal 1981-07-16 ss. 1-31

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Reference	Title Date of coming into force
1981, c. 7	Highway Safety Code 1981-11-01 ss. 58, 59, 143, 163-165, 273, 477-479, 510, 511, 562, 563, 568 1982-01-01 ss. 1-57, 60, 61, 63-66, 68, 70-94, 125-129, 132-162, 166-168, 172-179, 512-529, 533-550, 554-561, 564, 565 1982-04-01 ss. 118-124, 194-263, 265-272, 274-476, 482, 484, 486, 489-491, 498-503, 505-509 1982-06-01 ss. 95-117, 169-171, 180-193, 480, 481, 485, 487, 488, 492-497, 504, 530 (1 st par.), 531, 532, 551-553, 556 1983-01-01 s. 69 1984-03-14 ss. 62, 67 1985-07-01 s. 264
1981, c. 8	An Act to amend the Transport Act and other legislation 1981-09-01 ss. 1, 2 (par. 4, 5), 3, 6, 15, 18, 19, 21, 22, 24-28, 31-35, 38 1981-12-16 ss. 4, 20, 36, 37 1982-01-20 ss. 2 (par. 1, 3), 5, 7-11, 13, 14, 16, 17 1982-11-17 ss. 23, 30 1983-08-01 s. 29 (s. 80 (par. a, b)) 1984-01-01 s. 29 (s. 80 (par. c))
1981, c. 10	An Act respecting the Ministère de l'Habitation et de la Protection du consommateur 1981-07-22 s. 28 (2 nd par.)
1981, c. 20	An Act to amend the Civil Service Act 1982-01-08 ss. 1-9
1981, c. 22	An Act to amend various legislation in the field of health and social services 1982-03-24 ss. 1 (s. 2 (10 th par.)), 4, 8, 9, 14-20, 22, 23, 24 (par. 1, 3, 4, 6), 25-29, 33, 35, 36, 40, 42, 43 (ss. 18.1, 18.2, 18.5), 46, 52-55, 57, 59-82, 86-91, 94-96, 100, 102, 113 (3 rd par.), 116 1982-07-01 ss. 1 (s. 3 (9 th , 11 th par.)), 7, 10 1983-02-01 s. 49 1983-04-01 s. 21
1981, c. 23	An Act to amend various legislative provisions 1983-01-01 ss. 16, 17
1981, c. 24	An Act to amend various fiscal laws 1982-01-20 ss. 14, 15
1981, c. 26	An Act to amend the Transport Act and other legislation 1982-03-25 ss. 1-26, 28, 29, 40, 41 1982-04-01 ss. 31, 32, 37 1982-07-01 ss. 27, 30, 33-36, 38, 39
1981, c. 27	An Act respecting school loans 1982-03-08 ss. 1-27
1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation 1982-01-13 ss. 1-15, 16 (part), 17-49, 162-167, 190-195, 201-204, 206 (1 st par.), 207-213, 216-218, 220-223 1982-03-01 ss. 50-52, 53 (par. 1, 2), 54-56, 61-99, 100 (2 nd par.), 104-117, 118 (1 st par.), 119-123, 124 (1 st par., 2 nd par. (par. 1, 2, 4, 5)), 125, 127 (1 st par.), 128, 129 (part), 130-161, 170-181, 189, 198-200, 214, 215 1984-04-01 ss. 53 (par. 3), 60, 100 (1 st par.), 101-103, 118 (2 nd par.) 1984-11-15 ss. 168 (part), 169

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Reference	Title Date of coming into force
1981, c. 32	An Act to amend the Act to establish the Régie du logement and to amend the Civil Code and other legislation 1982-02-17 ss. 2, 16 1982-06-09 ss. 10, 18
1982, c. 2	An Act to amend various legislative provisions respecting municipalities 1982-08-12 s. 121
1982, c. 8	An Act respecting the Société du Grand Théâtre de Québec 1982-07-01 ss. 1-41
1982, c. 9	An Act respecting the Société de la Place des Arts de Montréal 1982-07-01 ss. 1-43
1982, c. 13	An Act respecting public agricultural lands 1984-07-01 ss. 1-73
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure 1982-12-01 ss. 1, 3-28, 29 (Code of Civil Procedure, aa. 813-817.4, 818.1-819.4, 821-827.1), 30-41, 43-80, 81 (par. 1, 2), 83-87 1983-10-01 ss. 2, 42
1982, c. 26	Cooperatives Act 1983-03-30 ss. 328, 329 1983-06-08 ss. 244, 245, 271, 279, 282 1983-12-21 ss. 1-243, 246-270, 272-278, 280, 281, 283-327
1982, c. 27	An Act respecting the revocation of mining rights and amending the Mining Act 1982-09-15 ss. 1-15
1982, c. 29	An Act to promote the establishment of young farmers 1982-09-01 ss. 1-34
1982, c. 30	An Act respecting Access to documents held by public bodies and the Protection of personal information 1983-10-01 ss. 155-157, 168, 169, 178 1984-07-01 ss. 9-15, 17-68, 71-102, 122-130, 132-154, 158-167, 170-173, 175-177 1985-07-01 ss. 69, 70 1986-01-01 s. 16
1982, c. 31	An Act to amend certain legislation concerning the financing of political parties and concerning municipal elections 1982-06-30 ss. 1-59, 62-118 1982-10-10 ss. 60, 61
1982, c. 32	An Act to amend the Summary Convictions Act, the Code of Civil Procedure and other legislation 1982-06-23 ss. 64-69, 71, 72, 97, 99 1983-01-01 ss. 1-30 1983-04-01 s. 59
1982, c. 33	An Act to amend various legislation respecting pension plans 1982-08-18 ss. 1, 21, 30, 36 (s. 115), 40

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Reference	Title Date of coming into force
1982, c. 37	An Act to amend the Labour Code, the Code of Civil Procedure and other legislation 1982-06-30 ss. 20-26, 28, 29 1982-08-03 ss. 1, 4, 6 (ss. 111.0.15, 111.0.16, 111.0.18-111.0.26), 17, 27 1982-11-10 s. 6 (ss. 111.0.1-111.0.3, 111.0.5-111.0.7, 111.0.14) 1982-12-01 ss. 2, 3, 5, 6 (ss. 111.0.8-111.0.11, 111.0.13, 111.0.17), 16, 18, 19 1985-06-19 ss. 7-10, 13
1982, c. 38	An Act to amend various fiscal laws 1983-01-01 s. 23
1982, c. 40	An Act to amend the Act to preserve agricultural land 1982-07-01 ss. 1-15
1982, c. 48	Securities Act 1983-01-19 ss. 150, 160, 300, 301, 331-335, 348, 353, 354 1983-04-06 ss. 1-149, 151-159, 161-299, 302-330, 336-338, 340-347, 349-352 1983-12-21 s. 339
1982, c. 49	An Act to amend the Autoroutes Act and other legislation 1983-01-01 ss. 1-10, 12-23 1983-01-20 s. 11
1982, c. 50	An Act respecting the Ministère du Commerce extérieur 1983-01-12 ss. 1-22
1982, c. 51	An Act respecting the abolition of compulsory retirement in the public and parapublic sector pension plans and amending various legislation respecting such plans 1983-01-01 ss. 45, 122
1982, c. 52	An Act respecting the Inspector General of Financial Institutions and amending various legislation 1983-04-01 ss. 1-30, 32-35, 37-43, 45-52, 56-233, 235-263, 266-273, Schedule I 1983-04-01 ss. 264, 265
1982, c. 54	An Act respecting the integration of the administration of the electoral system 1983-01-01 ss. 1-59
1982, c. 55	An Act respecting the transfer of property in stock 1984-07-03 ss. 1-6
1982, c. 58	An Act to amend various legislation 1983-04-01 s. 1 1983-12-21 s. 22 1984-01-18 ss. 75 (s. 178.0.2), 76 (s. 178.1) 1987-03-18 ss. 41, 42, 43
1982, c. 59	An Act to amend the Automobile Insurance Act and other legislation 1983-01-01 ss. 1-4, 5 (par. 1, 3), 12, 15, 19, 20, 24, 27-30, 48, 49, 54, 59-61, 63, 64, 66, 70-73 1983-03-01 ss. 31-35, 62, 67-69 1983-07-01 ss. 6-9, 10 (s. 26 (3 rd par.)), 13, 14, 16-18, 21, 23, 36 (par. 2) 1984-01-01 ss. 25, 26, 47, 53, 55, 56 1984-03-14 ss. 10 (s. 26 (2 nd par.)), 11, 38-41, 50, 52 1984-05-16 ss. 57, 58

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Reference	Title Date of coming into force
1982, c. 61	An Act to amend the Charter of human rights and freedoms 1983-10-01 ss. 1-4, 5 (s. 18.2), 6 (par. 1), 7-20, 21 (ss. 86.8-86.10), 22, 23, 28, 29, 31-35 1984-06-01 s. 5 (s. 18.1) 1985-06-26 ss. 21 (ss. 86.1, 86.2 (2 nd par.), 86.3-86.7), 24, 26, 27
1982, c. 62	An Act respecting the National Assembly 1983-02-09 ss. 33-36, 38, 40, 41, 42-56, 66, 74, 77-79, 116, 128-132, 133, 134, 136-139, 140, 155 (to the extent that it repeals ss. 14, 16, 27-33 and 37 of the Interpretation Act), 159, Schedule II 1983-05-04 ss. 86-115, 117-127, 147, 164 1983-05-18 ss. 57-65, 67-73, 75, 76, 80-85, 135, 141 (2 nd par.), 167 (1 st par.) 1989-06-07 ss. 37, 39, 155 to the extent that it repeals ss. 15, 20, 21, 23-26, 34-36
1983, c. 7	An Act to amend the Act to promote farm improvement 1983-06-08 ss. 1-6
1983, c. 8	An Act to amend the Act to promote credit to farm producers 1983-06-08 ss. 1-4, 6-8
1983, c. 10	An Act to amend the Deposit Insurance Act 1984-06-01 ss. 2-4, 28, 32 1991-12-01 s. 35
1983, c. 15	An Act to amend the Hydro-Québec Act and the Act respecting the exportation of electric power 1983-06-28 ss. 1-47
1983, c. 16	An Act to promote forest credit by private institutions 1984-06-30 ss. 1-71
1983, c. 20	An Act to amend certain fiscal legislation 1984-01-01 s. 5
1983, c. 21	An Act to amend the Expropriation Act, the Civil Code and the Act respecting the Communauté urbaine de Montréal 1983-10-01 ss. 8, 12, 14, 17, 19-34
1983, c. 23	An Act to promote the advancement of science and technology in Québec 1983-08-17 ss. 1-64, 98-101, 103-109, 111, 113 (s. 55 (par. 16, 18)), 114, 115, 127-131 1984-01-25 ss. 65 (par. 2), 66-79, 81, 83-93, 94 (2 nd par.), 95 (2 nd , 3 rd par.), 96, 97, 113 (s. 55 (par.17)), 116, 119-124 respecting the Fonds de recherche en santé du Québec 1984-01-25 ss. 102, 110 1984-11-28 ss. 65 (par. 1), 66-80, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96, 97, 117-124 to the extent that they relate to the Fonds pour la formation de chercheurs et l'aide à la recherche 1984-11-28 s. 112
1983, c. 25	An Act to amend the Act respecting assistance for tourist development 1983-09-15 ss. 1-13
1983, c. 26	An Act to amend various legislative provisions respecting housing and consumer protection 1983-09-01 ss. 10, 12 (par. 2)

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Reference	Title Date of coming into force
1983, c. 27	An Act respecting the Société québécoise des transports 1983-07-05 ss. 1-38
1983, c. 28	An Act to amend the Code of Civil Procedure, the Civil Code and other legislation 1983-12-01 ss. 10, 28-35 1985-02-25 s. 43
1983, c. 30	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1983-10-19 ss. 1-14 (s. 83), 15-28
1983, c. 37	Cinema Act 1983-12-14 ss. 1-8, 15-35, 38, 40-62, 65-75, 123-134, 136, 137, 145-148, 167-172, 185-187, 192, 193, 202, 209-211 1984-02-20 ss. 9-14, 36, 37, 39, 207, 208 1984-04-11 ss. 63, 64, 191 1985-03-13 ss. 76-78, 80-82, 84-90, 135 (1 st par. (subpar. 1, 7), 2 nd par.), 138-144, 149-153, 173-176, 178-181, 195, 196, 200, 201, 203-206 1985-04-01 ss. 100, 197 1985-10-08 s. 83 1988-09-30 ss. 79, 91-96, 97 (1 st par., 2 nd par. (subpar. 1-5, 7)), 98, 99, 101-104, 106-108, 110, 117-122, 135 (1 st par. (subpar. 2, 3, 5, 6)), 154-166, 177, 182-184, 194
1983, c. 38	Archives Act 1987-08-21 ss. 69, 71 1989-08-30 ss. 58, 63, 80 1990-04-02 ss. 73, 81 1991-04-19 s. 79 1992-02-05 s. 72 1993-04-01 s. 70 1994-04-27 ss. 64, 66, 67
1983, c. 39	An Act respecting the conservation and development of wildlife 1984-06-06 ss. 1-25, 27, 28, 31-37, 39, 41, 44, 45, 47, 48, 50, 52-66, 69-74, 77-128, 162, 164-197 1984-06-15 ss. 30, 38, 40, 129-132, 133 (1 st par.), 134-139, 142-146, 150-161, 163 1985-11-27 ss. 140, 141 1988-01-13 s. 148 1988-03-09 ss. 147, 149 1989-03-01 ss. 49, 51, 75, 76 1989-08-23 s. 29 1992-08-06 ss. 42, 67, 68 1993-07-29 s. 26 1999-04-22 s. 43
1983, c. 40	An Act respecting the Société immobilière du Québec 1984-02-15 ss. 1-17, 53, 61, 66, 96, 97, 98 1984-03-14 ss. 18, 22-45, 54-60, 67, 68, 72-76, 79-82, 84, 91, 92 (except Div. II and ss. 19, 20), 93-95 1984-04-01 ss. 85-87 1984-09-25 ss. 19, 21 1984-09-30 ss. 46-52 1984-10-01 ss. 20, 62, 63-65, 69-71, 77, 78, 83, 88-90, 92 (Div. II and ss. 19, 20)
1983, c. 41	An Act respecting the determination of the causes and circumstances of death 1984-11-21 ss. 5-33, 163-169, 183, 184, 189, 212, 213 1986-03-03 ss. 1-4, 34-162, 170-182, 185-188, 190-211

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Reference	Title Date of coming into force
1983, c. 42	An Act respecting the Agence québécoise de valorisation industrielle de la recherche 1984-01-25 ss. 1-42
1983, c. 47	An Act to amend various fiscal laws in view of instituting a new right of appeal for taxpayers 1984-09-30 ss. 1-10
1983, c. 49	An Act to amend various fiscal laws 1984-01-01 ss. 7-9, 18-21, 23, 36, 37, 39 (in respect of individuals only), 43-45, 49-53 1984-05-01 s. 17 1984-08-08 s. 39 in respect of the department corporations and mandataries
1983, c. 52	National Museums Act 1984-05-16 ss. 1-22, 26-41, 44-52, 55-57 1984-11-09 ss. 23, 24, 25, 42, 43, 53, 54
1983, c. 54	An Act to amend various legislative provisions 1984-03-14 s. 13 1984-04-25 s. 21 (s. 78 (4 th par.)) 1985-01-09 s. 44
1983, c. 55	Public Service Act 1984-02-02 ss. 28, 29, 87-89, 136, 137, 153, 164, 174 1984-03-21 ss. 162, 169-171, 173 1984-04-01 ss. 1-27, 30-41, 51, 52, 54-86, 90-135, 138-152, 154-161, 163, 165-168, 172 1985-02-01 ss. 42-50, 53
1983, c. 56	An Act to amend the Charter of the French language 1984-02-01 ss. 1-53
1984, c. 4	An Act to amend the Youth Protection Act and other legislation 1984-04-04 ss. 3, 15, 20, 21, 22 (par. 1), 26, 27, 33, 38, 44, 46, 62-85 1984-04-16 ss. 1, 2, 4-14, 16-19, 22 (par. 2), 23-25, 28-32 (ss. 57.2, 57.3), 34-37, 39-43, 45, 47-61
1984, c. 8	An Act respecting the Société de développement des coopératives 1984-06-06 ss. 1-51
1984, c. 12	An Act respecting the civil aspects of international and interprovincial child abduction 1984-12-12 ss. 41, 46, 47 1985-01-01 ss. 1-40, 42-45
1984, c. 16	An Act respecting commercial fisheries and aquaculture and amending other legislation 1985-11-15 ss. 1-3, 5-10, 12-68
1984, c. 17	An Act to amend the Act respecting commercial establishments business hours 1984-08-15 ss. 1-8
1984, c. 19	An Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of Canada Limited 1984-09-07 ss. 1-10

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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

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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

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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>

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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))

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Reference	Title Date of coming into force
1986, c. 64	An Act to amend the Act respecting municipal and intermunicipal transit corporations and other legislation respecting public bodies providing public transportation 1986-07-16 ss. 1-30
1986, c. 66	An Act to amend the Act respecting intermunicipal boards of transport in the area of Montréal, the Cities and Towns Act and the Municipal Code of Québec 1986-07-16 ss. 1-18
1986, c. 67	An Act to amend the Transport Act, the Act respecting the Ministère des Transports and the Roads Act 1986-07-16 ss. 1-12
1986, c. 71	An Act to amend the Interpretation Act and to again amend the Act respecting the National Assembly 1989-12-20 s. 2
1986, c. 81	An Act to repeal the Act respecting the Société de cartographie du Québec 1987-05-01 s. 1
1986, c. 82	An Act to repeal the Act respecting the Institut national de productivité 1990-08-29 s. 1
1986, c. 86	An Act respecting the Ministère du Solliciteur général and amending various legislation 1986-12-10 ss. 1-48
1986, c. 91	Highway Safety Code 1987-06-29 ss. 1-10, 12-75, 81-83, 85-104, 107-116, 127-142, 146-150, 167-179, 187, 188, 189 (par. 1, 3), 190, 191, 195-206, 210-331, 333-387, 390-412, 415-495, 497-520, 521 (par. 4, 7-11), 522-602, 612-617, 620-623, 625-638, 640-649, 651-653, 655, 657-659, 661, 664, 665, 668, 669 1987-06-30 ss. 603-611 1987-12-01 ss. 11, 76-80, 105, 106, 117-126, 143-145, 151-166, 180, 181 (1 st par.), 182-186, 192, 193, 207-209, 388, 521 (par. 1, 2, 3, 6), 639, 654, 656, 666, 667, 670, 671 1988-05-01 ss. 181 (2 nd par.), 189 (par. 2) 1988-05-04 ss. 413, 414 1988-06-01 ss. 84, 194 1990-09-01 s. 521 (par. 5) 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

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Reference	Title Date of coming into force
1986, c. 107	An Act to amend the Official Time Act 1987-02-01 ss. 1, 2
1986, c. 110	An Act to amend the Act respecting the Société de développement industriel du Québec 1987-03-01 ss. 2, 13, 14
1987, c. 10	An Act to amend the Act respecting the Société d'habitation du Québec 1987-04-01 ss. 1-43
1987, c. 12	Tourist Establishments Act 1991-06-27 ss. 1-55
1987, c. 20	An Act to repeal the Act respecting the Société du Parc des expositions agro-alimentaires 1989-02-01 ss. 1-4
1987, c. 25	An Act to amend the Environment Quality Act 1987-11-01 ss. 2-15
1987, c. 29	Pesticides Act 1988-07-07 ss. 1-10, 14-62, 63 (par. 1), 64-104, 108-134 2003-03-05 ss. 11-13, 63 (par. 2), 105-107
1987, c. 31	An Act respecting the funding of the Fondation pour la conservation et la mise en valeur de la faune et de son habitat 1987-07-17 ss. 1-5
1987, c. 35	An Act to amend the Grain Act and the Farm Products Marketing Act 1987-07-16 ss. 1-16
1987, c. 40	An Act to amend various legislative provisions respecting securities 1987-07-15 ss. 4, 5, 29-31 1988-07-21 ss. 3, 6
1987, c. 44	An Act respecting adoption and amending the Youth Protection Act, the Civil Code of Québec and the Code of Civil Procedure 1987-08-17 ss. 1-17
1987, c. 50	An Act to amend the Courts of Justice Act 1988-09-01 s. 3 (par. 4) 1989-06-14 s. 3 (par. 2)
1987, c. 51	The Marine Products Processing Act 1987-07-22 ss. 1-55
1987, c. 52	An Act to amend the Territorial Division Act with respect to certain registration divisions 1989-07-04 ss. 1, 2
1987, c. 64	Mining Act 1988-07-06 ss. 273-277 1988-10-24 ss. 1-272, 278-383
1987, c. 65	An Act respecting prearranged funeral services and sepultures 1988-03-01 ss. 1-90

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Reference	Title Date of coming into force
1987, c. 71	An Act to amend the Cinema Act and the Act respecting the Société de développement des industries de la culture et des communications 1988-03-30 ss. 1-4, 15, 17, 34 (par. 1, 3, 4), 35-49, 52-61 1988-09-30 ss. 20-25, 27-33, 34 (par. 2) 1988-10-12 ss. 5-14, 16, 51 1989-03-01 ss. 18, 50
1987, c. 73	An Act respecting the Conseil de la conservation et de l'environnement 1988-04-27 ss. 1-28
1987, c. 80	An Act respecting the use of petroleum products 1991-07-11 ss. 1-82
1987, c. 86	An Act respecting farm financing 1988-07-13 ss. 6, 64, 95, 111, 159, 160 1988-08-11 ss. 1-5, 7-63, 65-94, 96-110, 112-158
1987, c. 94	An Act to amend the Highway Safety Code and other legislation 1988-06-01 ss. 38, 47, 63, 64, 66, 67, 70 (ss. 519.10, 519.13, 519.20, 519.24-519.34, 519.36, 519.37, 519.39-519.41, 519.43, 519.45, 519.48, 519.49, 519.51, 519.52, 519.55-519.62), 79, 82, 100 1988-07-01 ss. 10 (ss. 80.1, 80.2), 13, 17 (s. 94 (2 nd par., par. 1, 2)), 22, 23, 32 (s. 187.1), 36 (par. 1) 1988-12-14 ss. 58 (s. 388 (par. 2)), 106 1989-01-01 ss. 17 (s. 94 (1 st and 2 nd par., par. 3-5)), 104, 105 1989-02-06 s. 70 (ss. 519.9, 519.42) 1989-04-13 ss. 10 (ss. 80.3, 80.4), 32 (s. 187.2), 59, 70 (ss. 519.11, 519.12, 519.21, 519.23, 519.38, 519.44, 519.50, 519.53) 1989-06-01 ss. 34, 48, 70 (ss. 519.4-519.8, 519.15-519.19, 519.22, 519.35, 519.46, 519.47) 1990-06-01 s. 101
1987, c. 95	An Act respecting trust companies and savings companies 1988-05-18 s. 408 1988-06-09 ss. 1-312, 315-407, 409, 410 1989-07-01 ss. 313, 314
1987, c. 96	Code of Penal Procedure 1990-10-01 ss. 1-7, 17-54, 55 (1 st , 2 nd par.), 56-61, 62, 63 (offence reports), 64, 65, 66 (1 st , 2 nd par.), 67-70, 71 (par. 1, 2 except the words "statement of offence or", 3-7), 72-86, 88, 89, 90 (1 st par.), 92-128, 143, 150-155, 169 (1 st , 2 nd par.), 170-173, 174 (par. 1-4, 6-8), 175-179, 181-183, 184 (1 st par. (subpar. 1-3, 5-8)), 184 (2 nd par.), 185 (except the reference to subpar. 4 of s. 184), 186, 189-221, 222 (2 nd par.), 223-229, 231-243, 244 (except the second sentence of the 2 nd par.), 245, 246 (except the words "or under article 165"), 247-249, 250 (1 st par.), 251-256, 257 (1 st par.), 258-260, 265, 266 (except the words "or the proceeds of the sale thereof"), 267, 268 (except the words "or, even if he was not a party to the proceedings, the Attorney General"), 269, 270 (1 st par.), 271-290, 291 (except the words "and the Attorney General, even if he was not a party to the proceedings,"), 292, 293, 294 (the following words: "An appeal shall be brought before the Court of Appeal sitting at Montréal or at Québec according to where an appeal from a judgment in a civil matter would lie"), 295-315, 316 (1 st par.), 317-362, 364, 365, 367-386 and the schedule 1993-11-01 ss. 8-16, 55 (3 rd par.), 62, 63, 66 (3 rd par.), the words "statement of offence or" in 71 (par. 2), 87, 90 (2 nd par.), 91, 129-142, 144-146, 147 (1 st , 3 rd par.), 148, 149, 156-163, 169 (3 rd par.), 174 (par. 5), 180, 184 (1 st par. (subpar. 4)), 185 (reference to subpar. 4 of s. 184), 187 (1 st par.), 188, 222 (1 st , 3 rd par.), 230, 261, 262 (1 st par.), 263, 264, 266 (the words "or the proceeds of the

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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

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Reference	Title Date of coming into force
1988, c. 33	An Act to amend the Act respecting the Communauté urbaine de Québec and other legislation concerning industrial promotion and development 1989-11-01 ss. 3, 5
1988, c. 36	An Act to amend the Hydro-Québec Act 1988-06-30 ss. 1-6
1988, c. 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

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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)

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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

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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

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Reference	Title Date of coming into force
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions 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 a of the first paragraph, the words "or a permit, or refuse to renew the permit"; in subparagraph c of the first paragraph, the words "or a permit"; subparagraph g of the first paragraph; in subparagraph h of the first paragraph, the words "a permit or"; in subparagraph 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)

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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. <i>a</i> and par. <i>b</i> and <i>e</i> of s. 14.2 of the Tobacco Tax Act (R.S.Q., chapter I-2), and s. 21 to the extent that it enacts ss. 17.10 and 17.11 of the Tobacco Tax Act (R.S.Q., chapter I-2) 1992-03-01 ss. 1 (except the definitions of the words “manufacturer”, “package”, “tobacco”, “retail vendor” and “retail sale”), 2-6, 8-13, 14 (except for that part preceding par. <i>a</i> , <i>b</i> and <i>e</i> of s. 14.2), 15-20, 21 (except for ss. 17.10 and 17.11), 22-24
1991, c. 20	An Act to repeal the Stamp Act and amending various legislative provisions	1992-05-01 ss. 1-11
1991, c. 21	An Act to amend the Cinema Act	1991-09-18 s. 52 (s. 168 (1 st par. (subpar. 2), 2 nd par.)) 1991-10-22 ss. 6-9, 28, 29 1992-01-01 ss. 2-5, 10, 11, 14 (ss. 83, 83.1) 1992-04-01 ss. 14 (s. 81), 15 (ss. 86, 86.1) 1992-06-15 ss. 1, 12, 13, 14 (ss. 82, 82.1), 15 (ss. 85, 86.2), 16-27, 30-51, 52 (ss. 167, 168 (1 st par. (subpar. 1, 3-11))), 53-62
1991, c. 23	An Act to amend the Mining Act	1991-11-14 ss. 1, 2, 3, 5, 8 1995-03-09 ss. 4, 6, 7, 9, 10
1991, c. 24	An Act to amend the Consumer Protection Act	1992-05-15 ss. 14, 15, 18 1992-06-30 ss. 1-13, 16, 17, 19
1991, c. 26	An Act to amend various legislative provisions respecting the establishment of the register fund of the Ministère de la Justice	1992-01-01 ss. 1-7
1991, c. 28	An Act respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances	1992-10-01 ss. 1-19
1991, c. 33	An Act to amend the amount of fines in various legislation	1991-11-15 ss. 1-145
1991, c. 37	Real Estate Brokerage Act	1991-09-11 ss. 64-66, 68, 69, 74-78, 80, 88-92, 94-96, 101-106, 142-155, 158-162, 165, 166, 176, 177, 186-190

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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. d of subpar. 7 of 1 st par.), 215-258, 260-338, 340, 343-359, 367, 368, 369 (except subpar. 3 of 1 st par.), 370-396, 405 (1 st par., 2 nd par. (par. 1, 2, 4)), 406-413, 415-417, 419 (par. 3, 4), 431-477, 478 (with exceptions), 485-504, 508-520, 531-555, 558 (par. 1), 578, 594, 620 1993-01-20 ss. 588, 590 1993-04-01 ss. 259 (1 st sentence), 568 1993-09-01 s. 564 1993-09-01 ss. 109, 214 (subpar. d of subpar. 7 of 1 st par.), 360 (1 st par.), 361-366, 369 (1 st par. (subpar. 3)), 565, 566, 581 (par. 5, 6), 582, 584
1991, c. 43	An Act to amend the Act to promote the parole of inmates and the Act respecting probation and houses of detention 1992-04-01 ss. 1, 2 1992-06-15 ss. 3-23
1991, c. 49	An Act to amend the Tourist Establishments Act 1993-11-10 ss. 1, 4 (par. 2), 10 (par. 1, 6), 12, 13
1991, c. 51	An Act to amend the Act respecting liquor permits and the Act respecting the Société des alcools du Québec 1992-01-15 ss. 4, 5 (par. 1, 2), 6, 7, 10, 12, 13 (par. 1, 2), 14, 15, 17, 18, 21, 22 (par. 1), 24, 25, 26 (par. 3), 27, 28, 30-34 1992-05-20 s. 20 1992-08-27 ss. 1, 3, 5 (par. 3), 8, 9, 11, 13 (par. 3), 16, 19, 22 (par. 2, 3), 23, 26 (par. 1, 2), 29, 35
1991, c. 53	An Act to repeal the Act to ensure continuity of electrical service by Hydro-Québec 1992-04-15 s. 1
1991, c. 58	An Act to amend the Automobile Insurance Act and the Act to amend the Automobile Insurance Act and other legislation 1993-07-01 s. 14
1991, c. 59	An Act to amend the Transport Act 1993-05-31 s. 4
1991, c. 62	An Act to amend the Act respecting the Société d'habitation du Québec and other legislation 1993-07-07 ss. 3, 6, 7
1991, c. 64	Civil Code of Québec 1994-01-01 ss. 1-3168

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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

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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)

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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

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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

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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

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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)

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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) 2011-01-06 ss. 208 (par. 2), 212 (insofar as it repeals s. 37 (1 st par. (subpar. c, d, e, f, g, h), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23))
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

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Reference	Title Date of coming into force
1995, c. 27	An Act respecting the Commission des droits de la personne et des droits de la jeunesse 1995-11-29 ss. 1-23, 25-41
1995, c. 33	An Act to amend the Act respecting the implementation of the reform of the Civil Code and other legislative provisions as regards security and the publication of rights 2000-11-07 s. 17
1995, c. 38	An Act to amend the Consumer Protection Act 1995-09-20 ss. 1, 2, 3 (par. 2), 4-8, 9 (R.S.Q., chapter P-40.1 (s. 302, 1 st sentence)), 10, 11 1997-08-20 ss. 3 (par. 1), 9 (the second sentence of s. 302 of the Consumer Protection Act (R.S.Q., chapter P-40.1) enacted by s. 9)
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

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Reference	Title Date of coming into force
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife 1998-04-29 s. 7
1996, c. 20	An Act respecting the Société de télédiffusion du Québec and amending the Act respecting educational programming and other legislative provisions 1996-12-18 ss. 1-41
1996, c. 21	An Act respecting the Ministère des Relations avec les citoyens et de l'Immigration and amending other legislative provisions 1996-09-04 ss. 1-74
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

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Reference	Title Date of coming into force
1996, c. 32	<p>An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i></p>
1996-09-01	<p>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 ss. 17, 19 (1st par.), 20, 21, 43 (2nd 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.)</p>
1997-01-01	<p>ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1st par. except the words “in Québec”), 9, 11 (1st, 3rd par.) (4th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 15 (par. 1 except the words “who are not members of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan;”), 15 (par. 2, 3), 22 (1st par.) (2nd par. except the words “and, with respect to medications provided by an institution, according to the price established in that list”), 31</p>
1997-01-01	<p>ss. 2,3 (the words “or by the insurers transacting group insurance or the administrators of private sector employee benefit plans”), 4, 6, 7, 8 (1st par., the words “in Québec”) (2nd par., 3rd par. except the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 10, 11 (2nd par.) (4th par., the words “, or by an insurer or employee benefit plan, as the case may be”), 13 (2nd sentence which reads “this amount includes any amounts paid by the adult as a deductible amount and coinsurance payment for a child of the adult or a person suffering from a functional impairment who is domiciled with the adult.”), 15 (par. 1, the words “who are not members of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession or habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan”), 15 (par. 4), 16, 18, 19 (2nd par.), 22 (2nd par., the words “and, with respect to medications provided by an institution, according to the price established in that list”), 23-30, 32-37, 38 (except, in subpar. 2 of 1st par., the words “otherwise binding the policy-holder” and except, in subpar. 3 of 1st par., the words “administered by or on behalf of the policy-holder”), 39 (except, in subpar. 2 of 1st par., the words “otherwise binding the plan administrator”) and except, in subpar. 3 of 1st par., the words “binding the plan administrator”), 41, 42, 43 (1st par.), 44, 45 (except, in the first sentence, the words “or the plan member” and except the second sentence, which reads “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 46-50, 83-86, 89 (par. 1, introductory sentence of 3rd par. of s. 3 of the Health Insurance Act, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 89 (par. 1, subpar. a of 3rd par. of s. 3 of the Health Insurance Act, the words “and is not a member of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession, or habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan”), 89 (par. 1, subpar. c of 3rd par. of s. 3 of the Health Insurance</p>

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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> Act), 89 (par. 2, 4 th par. of s. 3 of the Health Insurance Act, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”), 91 (except 3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2), 95 (s. 22.1.0.1 of the Health Insurance Act, except, in 3 rd par., the words “or institution”), 96, 97, 106-108, 117
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

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Reference	Title Date of coming into force
1996, c. 61	<p>An Act respecting the Régie de l'énergie – <i>Cont'd</i></p> <p>1998-03-18 ss. 31 (1st par. (subpar. 2, 5)), 32 (par. 3), 114 (par. 4) [as they do not apply to natural gas]</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="padding-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.

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Reference	Title	Date of coming into force
1996, c. 69	An Act to amend the Savings and Credit Unions Act – <i>Cont'd</i>	<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	An Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety	<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	An Act to amend various legislative provisions relating to the construction industry	<p>1997-01-15 ss. 2, 10 (par. 4), 15-27</p> <p>1997-01-15 ss. 7, 8</p>
1996, c. 78	An Act to amend the Act respecting income security	<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	An Act to amend the Act respecting financial assistance for students and the General and Vocational Colleges Act	<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>

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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))

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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

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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

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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

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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

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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

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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

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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)

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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)

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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)

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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.

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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)

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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

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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

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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

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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>

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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 2010-12-16 ss. 2, 5, 21-24, 28, 59

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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

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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. 39	An Act to amend the Act respecting owners and operators of heavy vehicles and other legislative provisions	2011-01-01 s. 3 (insofar as it replaces s. 2 (1 st par. (subpar. 3 (subpar. a))) of the Act respecting owners, operators and drivers of heavy vehicles (R.S.Q., chapter P-30.3) and insofar as it enacts s. 2 (1 st par. (subpar. 4)))
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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2005, c. 41	An Act to amend the Courts of Justice Act and the Act respecting municipal courts 2008-02-13 s. 20
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 2010-03-03 ss. 1 (par. 1, 2), 2, 4, 5 (1 st par. (subpar. 1, 2)), 6-15, 27-29, 31-33, 35-38, 41 (par. 2 (except the words “and agent licences”)), 42, 69-77, 79-82, 90- 106, 114, 115, 118-122, 123 (as regards the provisions respecting agencies), 125, 126, 128, 129, 130 (insofar as the latter section applies to agency licences) 2010-07-22 ss. 1 (par. 3-6), 3, 5 (1 st par. (subpar. 3-5), 2 nd par.), 16-26, 30, 34, 41 (par. 2 (the words “and agent licences”)), 78, 116, 117, 123 (as regards the provisions concerning agents), 124, 127, 130 (insofar as the latter section applies to agent licences), 131, 132
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. <i>k</i>)) 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. <i>i</i>)) 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. <i>j</i>)) of the Youth Protection Act)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2006, c. 41	An Act to amend the Crime Victims Compensation Act and other legislative provisions 2007-01-16 ss. 2 (to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6)), 3, 4, 9 (to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions), 10 2007-03-22 ss. 1, 2 (except to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6), already in force), 5-8, 9 (except to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions, already in force)
2006, c. 43	An Act to amend the Act respecting health services and social services and other legislative provisions 2007-03-01 ss. 1, 3, 7, 8, 15, 17, 32, 53 2008-01-01 ss. 2, 4, 5 (except s. 108 (2 nd par.) of the Act respecting health services and social services (R.S.Q., chapter S-4.2)), 6, 9-14, 16, 18-31, 33-43, 45-52, 54-57
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))) 2010-04-30 ss. 2, 36 (to the extent that it enacts ss. 89.1 to 89.3 of the Securities Act (R.S.Q., chapter V-1.1)), 37, 38 (to the extent that it repeals ss. 100, 102 and 103 of the Securities Act), 56, 58, 108 (par. 9)
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. 53	An Act to amend the Act respecting industrial accidents and occupational diseases and the Workers' Compensation Act 2011-01-01 ss. 6-14, 16, 17 (insofar as it enacts ss. 323.2-323.5 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 26 (par. 2), 27 (par. 1, 3)
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 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 2010-05-02 s. 11 (the words “, a moped”)
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) 2010-04-01 ss. 4, 13, 23, 24, 27-29, 53, 54, 68, 75, 76, 89, 94, 98, 100, 101, 115, 125, 126, 129, 140, 150, 151, 160, 169 2010-06-07 ss. 6, 8, 25, 26 (par. 2), 35, 37, 39 (par. 2) (to the extent that it concerns s. 130 (par. 7.3.1) of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)), 41, 63, 64, 71, 77 (par. 2), 80, 82 (par. 3, 4), 83, 90, 91, 148, 149, 152, 153, 154 (par. 2), 157, 159 (par. 2), 161, 167, 168, 170

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2008, c. 7	An Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions 2011-01-01 ss. 109-118, 122, 128, 129, 133 (par. 3), 171
2008, c. 9	Real Estate Brokerage Act 2010-05-01 ss. 1, 2, 3 (except par. 14), 4-128, 130-160, 161 (except 2 nd par.)
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.) 2010-04-01 ss. 118 (par. 2), 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 2010-12-01 ss. 15, 16, 17, 103-110 2011-01-01 ss. 25, 44, 72 (par. 2)
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 2010-12-30 ss. 88, 108 (Division II.1 of Chapter IV of the Civil Protection Act (R.S.Q., chapter S-2.3))
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
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 2010-06-07 ss. 22, 96
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 (*Order in Council 813-2010 postponed the coming into force of ss. 9-18, 21, 34, 36, 39-53)
2009, c. 6	An Act respecting the Institut national des mines 2010-06-28 ss. 1-36

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 2011-01-01 ss. 7, 22, 23 (insofar as it replaces s. 315.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) and insofar as it enacts ss. 315.3 and 315.4 of that Act), 24-27
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. 22	An Act to amend the Act respecting tourist accommodation establishments and other legislative provisions 2011-01-01 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 2010-01-01 ss. 72, 73, 92, 93 2010-03-31 ss. 32-52, 55-57, 60, 64, 69
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 2010-05-01 s. 113 2010-05-01 s. 116
2009, c. 26	An Act to amend various legislative provisions respecting municipal affairs 2011-01-01 s. 114
2009, c. 28	An Act to amend the Professional Code and other legislative provisions in the field of mental health and human relations 2010-06-23 s. 11 (ss. 187.3.1, 187.3.2, 187.5 - 187.5.6 of the Professional Code (R.S.Q., chapter C-26))
2009, c. 30	An Act respecting clinical and research activities relating to assisted procreation 2010-08-05 ss. 1-7, 9-16, 17 (except 1 st par. (subpar. 2,3)), 18-29, 30 (except par. 3), 31-60
2009, c. 35	An Act to amend the Professional Code and other legislative provisions 2010-04-01 ss. 19, 20
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
2009, c. 52	Business Corporations Act 2011-02-14 ss. 1-728
2009, c. 53	An Act respecting Infrastructure Québec 2010-03-17 ss. 1-64
2009, c. 58	An Act to amend various legislative provisions principally to tighten the regulation of the financial sector 2010-05-01 ss. 139-153 2010-07-15 s. 13

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2010, c. 5	An Act giving effect to the Economic Statement delivered on 14 January 2009, to the Budget Speech delivered on 19 March 2009 and to certain other budget statements 2010-09-01 ss. 227 (when it enacts ss. 350.50 and 350.51 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)), 243, 245 2011-11-01* ss. 197-200, 202, 227 (when it enacts ss. 350.52-350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)) (*Note: That 1 November 2011 or, if prior to that date, the first of the dates set in accordance with the following paragraphs <i>a</i> to <i>c</i> in respect of each operator of an establishment providing restaurant services to which the paragraphs apply, be set as the date of coming into force of sections 197 to 200, 202 and section 227, when it enacts sections 350.52 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1): (<i>a</i>) the date on which an operator activates in an establishment, after 31 August 2010, a device referred to in section 350.52 of the Act respecting the Québec sales tax, in respect of that establishment; (<i>b</i>) the date on which an operator makes the first supply of a meal in an establishment if the supply is made after 31 August 2010 and is the first supply made in connection with the operation of the establishment, in respect of that establishment; or (<i>c</i>) the date that is 60 days after the date of a notice sent to an operator to the effect that the operator committed an offence against a fiscal law after 20 April 2010; the notice is signed by a public servant who is the head of the Service d'implantation et de suivi des modules d'enregistrement des ventes in the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l'administration et de la recherche of the Ministère du Revenu).
2010, c. 7	An Act respecting the legal publicity of enterprises 2010-11-17 ss. 75-78, 176-178, 180-183, 186-190, 191 (par. 1), 193, 196-198, 200-210, 221, 223-225, 228-231, 235-240, 255, 258, 260, 263, 276-279, 284, 295 (where it replaces Div. III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r. 1)), 301, Schedules I, II and IV 2011-02-14 ss. 1-74, 79-175, 179, 191 (par. 2, 3), 192, 194, 195, 199, 211-220, 222, 226, 227, 232, 233, 241-254, 256, 257, 259, 261, 262, 264-275, 280-283, 285-294, 295 (except where it replaces Div. III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r.1)), 296, 297, 299, Schedules III and V
2010, c. 11	An Act to amend the Act respecting the Pension Plan of Management Personnel and other legislation establishing pension plans in the public sector 2010-09-22 ss. 5 (to the extent that it concerns s. 22.1 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)), 10, 12, 14 (to the extent that it concerns par. 3.3 of Schedule II to that Act), 24 (to the extent that it concerns s. 6.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)), 25, 26, 31, 33, 35 (to the extent that it concerns par. 2.3 of Schedule I to that Act)
2010, c. 12	An Act to provide a framework for mandatory state financing of certain legal services 2010-08-18 s. 36 2010-09-07 ss. 1-35, 37
2010, c. 18	An Act to amend various legislative provisions respecting municipal affairs 2010-12-30 s. 83



**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2010**

Provisions not in force on 31 December 2010 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. a), 155 (par. a)
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. c, d)
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

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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)

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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

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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</i> .1)), 29 (par. 2-4), 30, 39-45, 47
1993, c. 72	An Act to amend the Code of Civil Procedure and various legislative provisions ss. 10, 11 (par. 2-4), 14-16, 20, 21
1993, c. 77	An Act to amend the Pesticides Act ss. 9, 10 (as regards the repeal of s. 103 of R.S.Q., chapter P-9.3), 11
1994, c. 2	An Act respecting the Conservatoire de musique et d'art dramatique du Québec ss. 29, 30, 55, 76
1994, c. 8	An Act to amend the Health Insurance Act and the Act respecting the Régie de l'assurance-maladie du Québec ss. 2 (par. 5), 7, 9 (par. 2), 10, 15 (par. 6, 8), 21 (par. 1, 3)
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions ss. 200 (where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 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

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Reference	Title
1995, c. 69	An Act to amend the Act respecting income security and other legislative provisions ss. 2, 8, 20 (par. 3)
1996, c. 12	An Act to amend the Financial Administration Act and other legislative provisions ss. 1, 2, 9
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife ss. 4, 13
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions ss. 8 (3 rd par., the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 38 (in subpar. 2 of 1 st par., the words “otherwise binding the policy-holder”) (in subpar. 3 of 1 st par., the words “administered by or on behalf of the policy-holder”), 39 (in subpar. 2 of 1 st par., the words “otherwise binding the plan administrator”) (in subpar. 3 of 1 st par., the words “binding the plan administrator”), 40, 45 (in 1 st sentence, the words “or the plan member” and the 2 nd sentence, which reads: “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 89 (par. 1 (subpar. b)), 91 (3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2)
1996, c. 50	An Act to amend the Agricultural Products, Marine Products and Food Act and the Environment Quality Act s. 2
1996, c. 53	An Act respecting the Commission administrative des régimes de retraite et d’assurances and amending various legislative provisions as regards pension plans ss. 2, 9, 13 (par. 1)
1996, c. 54	An Act respecting administrative justice Sched. IV (par. 27)
1996, c. 56	An Act to amend the Highway Safety Code and other legislative provisions ss. 84, 108
1996, c. 62	An Act to amend the Act respecting the conservation and development of wildlife s. 1 (par. 1)
1996, c. 69	An Act to amend the Savings and Credit Unions Act ss. 4, 5, 6, 14 (par. 2), 16 (par. 2), 17 (par. 2), 20 (par. 2), 166
1996, c. 71	An Act to amend the Act respecting collective agreement decrees ss. 17, 41 (2 nd , 3 rd , 4 th , 5 th par.)
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors s. 8 (the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1)
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice ss. 106-110, 111 (par. 2), 112-115, 116 (par. 2), 117-120, 121 (par. 2), 122, 123, 833 (2 nd par.) [those provisions respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions], 834, 853 (the words “Until 1 December 1997” of the second and third paragraphs), 854 (the words “until 1 December 1997” of the second paragraph)

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

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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. 25, 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)), 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. 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. 24	An Act to reduce the debt and establish the Generations Fund s. 3 (1 st par. (subpar. 3))
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. 11, 21, 22, 26, 38 (except to the extent that it repeals ss. 99, 100, 102 and 103 of the Securities Act (R.S.Q., chapter V-1.1)), 65, 70 (par. 3), 89, 108 (par. 4)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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, 14, 16 (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 s. 12.39.1 (par. 1) of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)), 92, 93, 95, 97-101
2008, c. 7	An Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions ss. 47, 76, 82, 83, 131 (insofar as it enacts s. 349.3), 161, 162 (insofar as it repeals s. 297.6), 169
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
2008, c. 9	Real Estate Brokerage Act ss. 3 (par. 14), 129, 161 (2 nd par.)
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), 18-22, 26, 27, 29, 33, 37, 49 (par. 1), 50 (par. 1), 51 (par. 1), 53 (par. 1, 3), 54 (par. 1, 2, 4), 72 (par. 1), 79, 80, 86 (par. 1), 91, 95, 100, 101, 111-115, 119, 124, 126-131
2008, c. 18	An Act to amend various legislative provisions respecting municipal affairs ss. 77, 78, 82, 86 (par. 2), 95, 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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2008, c. 29	An Act to amend the Education Act and other legislative provisions ss. 9-18, 21, 34, 36, 39-53
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 s. 23 (except insofar as it replaces s. 315.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) and it enacts ss. 315.3 and 315.4 of that Act)
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. 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. 74-88, 90, 91, 94-111, 119, 122, 128
2009, c. 25	An Act to amend the Securities Act and other legislative provisions ss. 6, 48-51, 105
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. 1-10, 11 (except ss. 187.3.1, 187.3.2, 187.5-187.5.6 of the Professional Code (R.S.Q., chapter C-26)), 12-18
2009, c. 30	An Act respecting clinical and research activities relating to assisted procreation ss. 8, 17 (1 st par. (subpar. 2, 3)), 30 (par. 3)
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. 45	An Act to amend various legislative provisions concerning health ss. 4, 6, 39, 43

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2009, c. 51	An Act to amend the Consumer Protection Act and other legislative provisions ss. 1-34
2009, c. 58	An Act to amend various legislative provisions principally to tighten the regulation of the financial sector ss. 5 (par. 1), 18 (to the extent that it enacts s. 40.2.1 (2 nd par.) of the Deposit Insurance Act (R.S.Q., chapter A-26)), 75, 91, 92, 100, 111, 138 (par. 2), 158, 159, 177
2010, c. 3	Sustainable Forest Development Act ss. 5, 13-35, 38-44, 60-87, 115-118, 126-306, 310-335, 362, 371 come into force on 1 April 2013 or on any earlier date or dates set by the Government
2010, c. 4	An Act to amend the Cadastre Act and the Civil Code ss. 1-3 come into force on 1 November 2011 or at an earlier date to be set by the Government
2010, c. 7	An Act respecting the legal publicity of enterprises ss. 184 (on the date of coming into force of s. 200.0.9 of the Act respecting insurance (R.S.Q., chapter A-32)), 185 (on the date of coming into force of s. 200.0.11 of the Act respecting insurance)
2010, c. 10	An Act to amend the Act respecting land use planning and development and other legislative provisions concerning metropolitan communities ss. 155 (on 1 April 2013 or on the earlier date set by the Government for the coming into force of s. 138 of the Sustainable Forest Development Act (2010, chapter 3)), 156 (on 1 April 2013 or on the earlier date set by the Government for the coming into force of s. 150 of the Sustainable Forest Development Act)
2010, c. 15	An Act respecting the Institut national d'excellence en santé et en services sociaux ss. 4-9, 12, 13, 54, 56-74, 76, 77, 81-87, 89-93
2010, c. 20	An Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 s. 39 (par. 2) (on the date of coming into force of s. 54 (par. 1) of the Act to again amend the Highway Safety Code and other legislative provisions (2008, chapter 14))
2010, c. 30	Code of ethics and conduct of the Members of the National Assembly ss. 10-36, 41, 43-50, 56-61, 79, 91-107, 114-129, but not later than 1 January 2012
2010, c. 32	An Act to put a stop to election contributions in the name of another ss. 1-3, 5-44 come into force on 1 May 2011, unless the Government sets an earlier date for their coming into force
2010, c. 33	An Act to improve relations between the people living along off-highway vehicle club trails and the users of those trails and to improve user safety ss. 5, 10 (par. 2), 11 (where it replaces s. 47 (1 st par. (subpar. 3, 4)) of the Act respecting off-highway vehicles (R.S.Q., chapter V-1.2), 18 come into force on 30 June 2011, unless the Government sets an earlier date or earlier dates for their coming into force
2010, c. 34	An Act to amend the Highway Safety Code and other legislative provisions ss. 4, 5 (as regards par. 2), 6-12, 13 (as regards par. 1), 14, 15, 17-23, 25-39, 41, 42, 53, 54, 60, 61, 62 (as regards ss. 434.1-434.6 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 66, 71, 76, 83, 91 (as regards s. 626 (1 st par. (subpar. 17), 5 th par.) of the Highway Safety Code), 99-102 come into force on 30 June 2012, unless the Government sets an earlier date or earlier dates for their coming into force

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2010, c. 35	An Act to increase the powers of oversight of the Chief Electoral Officer ss. 1-17, 19-28, 30-37, 39, 40 come into force on 1 May 2011, unless the Government sets an earlier date for their coming into force
2010, c. 39	An Act to tighten the regulation of educational childcare ss.14 (to the extent that it enacts ss. 101.3-101.20 of the Educational Childcare Act (R.S.Q., chapter S-4.1.1)), 15 (to the extent that it refers to s. 105.2 of that Act), 23 (to the extent that it refers to s. 105.2 of that Act), 29, but not later than 15 October 2011
2010, c. 40	An Act to enact the Money-Services Businesses Act and to amend various legislative provisions ss. 15-17, 21-24, 25 (par. 1), 28, 29 (par. 2-4) (except where par. 2 and 3 of that section cause “particularly” to be struck from s. 17 (1 st par. (subpar. 7, 8) of the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1))), 30, 31 (par. 2), 32, 33 (par. 5), 35, 37-42, 44 (par. 4, 6), 47-49, 51, 52, 58
2010, c. 40, Schedule I	Money-Services Businesses Act ss. 1-85



INFORMATION REQUIRED BY LAW TO BE PUBLISHED

Constitution of professional orders by letters patent (R.S.Q., chapter C-26, s. 27):

Letters patent of the Ordre professionnel des psychoéducateurs et psychoéducatrices du Québec
Professional Code
(R.S.Q., chapter C-26, s. 27)
Gouvernement du Québec
Order in Council 947-2010, 10 November 2010
Psychoeducators
— Constitution by letters patent of the Order
Part 2, *Gazette officielle du Québec*, 8 December 2010, Volume 142, No. 49, p. 3831

Amalgamation or integration of professional orders by order (R.S.Q., chapter C-26, s. 27.2):

Withdrawal of psychoeducators from the Ordre professionnel des conseillers et conseillères d'orientation et des psychoéducateurs et psychoéducatrices du Québec
Professional Code
(R.S.Q., chapter C-26, ss. 27.2 and 27.3)
Gouvernement du Québec
Order in Council 946-2010, 10 November 2010
Guidance counsellors and psychoeducators
— Withdrawal of psychoeducators from the Order
Part 2, *Gazette officielle du Québec*, 17 November 2010, Volume 142, No. 46, p. 2962



NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 43
AN ACT RESPECTING VILLE DE RIMOUSKI

Bill 216

Introduced by Mr. Irvin Pelletier, Member for Rimouski

Introduced 12 November 2009

Passed in principle 13 May 2010

Passed 13 May 2010

Assented to 13 May 2010

Coming into force: 13 May 2010

Legislation amended: None



Chapter 43

AN ACT RESPECTING VILLE DE RIMOUSKI

[Assented to 13 May 2010]

AS Ville de Rimouski wishes to revitalize the Grande Place sector;

AS it is expedient to grant it a particular power to that effect;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The deed of servitude made before Joseph Bérubé, notary, on 24 October 1975 and registered at the registry office of the registration division of Rimouski on 10 December 1975 under number 181458 is amended to enable the carrying out of a project approved by Ville de Rimouski under Resolution 2008-11-951, passed by the council on 3 November 2008.

2. The owners or occupants of the immovable involved in the project may, on an exclusive basis, use

(a) a maximum number of 126 outdoor parking units situated within the perimeter described in Schedule I; and

(b) any parking unit situated at the basement level of the immovable or underground within that perimeter.

3. The owners or occupants of the immovable known as “Place Saint-Laurent” may, on an exclusive basis, use a maximum of 25 parking units situated within the perimeter described in Schedule II.

4. All other parking units situated in the parking area described in the deed of servitude mentioned in section 1 are to remain for public use free of charge, unless the parties agree otherwise.

5. To publish the amendment made to the deed of servitude mentioned in section 1, the city is to register a notice referring to this Act in the land register.

A copy of the notice must be sent to each of the owners referred to in the deed of servitude.

6. This Act ceases to have effect on the last day of the 24th month following the date of its coming into force if, on that date, the excavation work for the project has not started.

The Minister of Municipal Affairs, Regions and Land Occupancy may extend that deadline at the city's request.

7. To publish the fact that the amendment made to the deed of servitude is struck out by the operation of section 6, the city is to register a notice referring to that section in the land register.

A copy of the notice must be sent to each of the owners referred to in the deed of servitude.

8. This Act comes into force on 13 May 2010.

SCHEDULE I

(Section 2)

DESCRIPTION OF THE PERIMETER

Part of lot 2 485 121, of irregular shape, bounded northwesterly by part of lot 2 485 663 (Boulevard René-Lepage) and by part of lot 3 080 968 (Avenue Belzile), northeasterly, northwesterly, northeasterly, southeasterly, southwesterly, northwesterly and southwesterly by part of lot 2 485 121; starting from point C, the point of commencement, thence, for a distance of 8.01 metres along the arc of a circle with a radius of 39.24 metres; thence, southeasterly on a bearing of $148^{\circ}39'35''$ for a distance of 43.69 metres; thence, northeasterly on a bearing of $58^{\circ}40'15''$ for a distance of 6.55 metres; thence, southeasterly on a bearing of $148^{\circ}40'15''$ for a distance of 66.34 metres; thence, southwesterly on a bearing of $238^{\circ}39'55''$ for a distance of 93.88 metres; thence, northwesterly on a bearing of $328^{\circ}48'03''$ for a distance of 66.35 metres; thence, northeasterly on a bearing of $58^{\circ}40'15''$ for a distance of 63.79 metres; thence, northwesterly on a bearing of $328^{\circ}40'15''$ for a distance of 35.27 metres; thence, northeasterly on a bearing of $36^{\circ}06'52''$ for a distance of 16.91 metres to point C, the point of commencement.

The parcel of land so described contains 7,157.5 square metres.

The parcel of land so described is shown on the plan prepared at Rimouski by Michel Asselin, land surveyor, on 4 November 2009 under number 5633 of his minutes.

SCHEDULE II

(Section 3)

DESCRIPTION OF THE PERIMETER

Part of lot 2 485 121, of irregular shape, bounded northwesterly, northeasterly, northwesterly, northeasterly, southeasterly, southwesterly, southeasterly and southwesterly by part of lot 2 485 121; starting from the dividing line between lots 2 484 319 and 2 485 656 and the southeast limit of lot 2 485 121, represented by point A, thence, southwesterly on a bearing of $238^{\circ}47'09''$ for a distance of 5.11 metres; thence, northwesterly on a bearing of $318^{\circ}47'09''$ for a distance of 8.93 metres to point B, the point of commencement; thence, southwesterly on a bearing of $238^{\circ}41'35''$ for a distance of 24.15 metres; thence, northwesterly on a bearing of $328^{\circ}52'37''$ for a distance of 12.47 metres; thence, southwesterly on a bearing of $238^{\circ}40'15''$ for a distance of 5.14 metres; thence, northwesterly on a bearing of $328^{\circ}40'15''$ for a distance of 15.61 metres; thence, northeasterly on a bearing of $58^{\circ}40'15''$ for a distance of 23.65 metres; thence, southeasterly on a bearing of $148^{\circ}40'12''$ for a distance of 21.71 metres; thence, northeasterly on a bearing of $58^{\circ}40'15''$ for a distance of 5.59 metres; thence, southeasterly on a bearing of $148^{\circ}40'15''$ for a distance of 6.39 metres to point B, the point of commencement.

The parcel of land so described contains 636.3 square metres.

The parcel of land so described is shown on the plan prepared at Rimouski by Michel Asselin, land surveyor, on 4 November 2009 under number 5633 of his minutes.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 44
**AN ACT TO AMEND THE ACT RESPECTING PIPELINE
SAINT-LAURENT**

Bill 219

Introduced by Mr. Gilles Lehouillier, Member for Lévis

Introduced 5 May 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended:

Act respecting Pipeline Saint-Laurent (2005, chapter 56)



Chapter 44

AN ACT TO AMEND THE ACT RESPECTING PIPELINE SAINT-LAURENT

[Assented to 11 June 2010]

AS the Parliament of Québec passed the Act respecting Pipeline Saint-Laurent (2005, chapter 56), assented to on 17 June 2005;

As Ultramar Ltd. intends, as part of the Pipeline Saint-Laurent project, to construct a pipeline for transporting petroleum and petroleum products from the Lévis region to the Montréal region;

AS Ultramar Ltd. may not be able to begin construction of the pipeline before 31 December 2010 because of delays due to prerequisite authorization procedures;

AS that Act, as provided in its section 3, will cease to have effect if construction of the pipeline has not begun by 31 December 2010;

AS Ultramar Ltd. requires an amendment to that section in order to make 30 June 2012 the date on which that Act will cease to have effect if construction of the pipeline has not begun;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Section 3 of the Act respecting Pipeline Saint-Laurent (2005, chapter 56) is amended by replacing “31 December 2010” by “30 June 2012”.
- 2.** This Act comes into force on 11 June 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 45

AN ACT RESPECTING MUNICIPALITÉ RÉGIONALE DE COMTÉ DU ROCHER-PERCÉ

Bill 220

Introduced by Mr. Georges Mamelonet, Member for Gaspé

Introduced 4 May 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None



Chapter 45

AN ACT RESPECTING MUNICIPALITÉ RÉGIONALE DE COMTÉ DU ROCHER-PERCÉ

[Assented to 11 June 2010]

AS section 210.29.1 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9) provides that a regional county municipality no part of whose territory is situated within the territory of the Communauté métropolitaine de Montréal may, by by-law, order that the warden be elected in accordance with section 210.29.2 of that Act;

AS section 210.29.1 of that Act also provides that the by-law must, on pain of absolute nullity, come into force on or before 1 May of the calendar year in which the general election must be held in all the local municipalities to which Title I of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) applies;

AS section 210.29.2 of the Act respecting municipal territorial organization specifies that if such a by-law has effect, the election for the office of warden must be held in the same year as the general election in all the local municipalities;

AS the council of Municipalité régionale de comté du Rocher-Percé did not avail itself of section 210.29.1 of the Act respecting municipal territorial organization to elect the warden in accordance with section 210.29.2 of that Act at the time of the last general election held on 1 November 2009;

AS, since that election, the council of Municipalité régionale de comté du Rocher-Percé has expressed interest in electing the warden in 2010 in accordance with section 210.29.2 of the Act respecting municipal territorial organization;

AS, for that purpose, it is necessary that Municipalité régionale de comté du Rocher-Percé be granted special powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Municipalité régionale de comté du Rocher-Percé may, by a by-law that need not be preceded by a notice of motion and that must be in force before 1 August 2010, order that an election for the office of warden must be held in 2010 in accordance with section 210.29.2 of the Act respecting municipal territorial organization (R.S.Q., chapter O-9), with the following modifications:

(1) the by-law is considered to be a by-law referred to in section 210.29.1 of that Act; and

(2) for the purposes of section 210.29.2 of that Act, the year 2010 is considered to be the year in which the general election must be held in all the local municipalities to which Title I of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) applies.

2. Holding such an election in 2010 does not remove the requirement for *Municipalité régionale de comté du Rocher-Percé* to hold the next such election in 2013.

3. This Act comes into force on 11 June 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 46

**AN ACT CONCERNING THE TRANSFER OF ALL OF THE
PROPERTY OR THE ENTERPRISE OF PROMUTUEL CAPITAL
TRUST COMPANY INC.**

Bill 221

Introduced by Mr. André Drolet, Member for Jean-Lesage

Introduced 6 May 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None



Chapter 46

AN ACT CONCERNING THE TRANSFER OF ALL OF THE PROPERTY OR THE ENTERPRISE OF PROMUTUEL CAPITAL TRUST COMPANY INC.

[Assented to 11 June 2010]

AS Promutuel Capital Trust Company Inc. (“Promutuel Capital”) is a legal person constituted on 23 June 1988 under the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) and the Companies Act (R.S.Q., chapter C-38) under the company name “Corporation Trust Capital”;

AS Promutuel Capital is the holder of a trust company licence issued by the Autorité des marchés financiers in accordance with the Act respecting trust companies and savings companies and as that Act applies to it;

AS Promutuel Capital is a Québec company within the meaning of the Act respecting trust companies and savings companies and may not transfer all of its property or its enterprise except to another Québec company under section 154 of that Act;

AS, despite section 154 of the Act respecting trust companies and savings companies, it is expedient to allow Promutuel Capital to transfer all of its property or its enterprise, in one or more transfers, to one or more transferees that are not Québec companies within the meaning of that Act;

AS the transfer of the property or the enterprise of Promutuel Capital was duly approved by its directors and by at least two thirds of the votes cast by the shareholders at a special meeting called for that purpose;

AS the transfers are not likely to affect the security of depositors or beneficiaries of Promutuel Capital;

AS the high volume of rights and hypothecary loans to be transferred to one or more transferees justifies facilitating their transfer, particularly as regards the registration and publication of rights;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. In this Act, unless the context indicates otherwise,

(1) “property transferred under a transfer agreement” means all or part of the property or the enterprise of the transferor that is transferred under one or more transfer agreements;

(2) “transferor” means Promutuel Capital Trust Company Inc.;

(3) “transferee” means Desjardins Trust Inc., a financial services cooperative or another financial institution designated as a transferee in a transfer agreement;

(4) “transfer agreement” means an agreement for the transfer of the transferor’s property or enterprise to one or more transferees in one or more successive transfers.

2. Despite section 154 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01), the transferor is authorized to transfer its property or enterprise to one or more transferees under one or more transfer agreements. A deposit transferee must be legally authorized to receive deposits.

3. To take effect, a transfer agreement must be authorized by the Autorité des marchés financiers, which may, for that purpose, impose any terms and restrictions it considers appropriate. Sections 120, 133 and 154 to 160 of the Act respecting trust companies and savings companies do not apply to a transfer agreement within the meaning of this Act or to the transfer of the remaining property or residue of the enterprise of the transferor to a restricted party in accordance with paragraph 4 of section 125 of the Act respecting trust companies and savings companies.

4. On the effective date of a transfer agreement, the transferee or transferees named in the agreement are substituted by operation of law for the transferor in all the rights, obligations, titles, proceedings, claims and interests concerning the property transferred under a transfer agreement, whether corporeal, incorporeal, movable or immovable. In every notarial deed or deed under private signature, in every judgment or court order, and in every document relating to the property transferred under a transfer agreement, the name of the transferee is substituted by operation of law for that of the transferor, from the effective date of the transfer, with the same effects as if the name of the transferee appeared in the document.

5. The transfer of property under a transfer agreement may be set up against a debtor, surety or beneficiary by the simple transmission to the debtor, surety or beneficiary of a written notice referring to this Act and the transfer agreement. Such a transfer may then be set up against anyone without it being necessary to observe the formalities set out in articles 1641,

1642, 1645 and 3003 of the Civil Code or to publish or deposit any document evidencing the substitution with regard to those rights in any register in Québec.

6. Despite any contrary provision, the transferee has the power and capacity to grant total or partial acquittance in respect of the property transferred under a transfer agreement or total or partial release of the registration of any security of a movable or immovable nature registered in the name of the transferor that arises from a contract, judgment or Act, and to correct any act, contract or proceedings to which the transferor is a party. An act of acquittance, release or correction made by the transferee under this section is registered by presenting an application made in accordance with the rules applicable to the land register or the register of personal and movable real rights. The application must refer to this Act, give the registration numbers of the rights cancelled or corrected and, if required by the Civil Code, include a description of the movable or immovable property concerned.

The transferee's power and capacity to act result from this section. The Land Registrar or the Personal and Movable Real Rights Registrar must accept for registration any application referred to in this section that mentions that the transferee is acting on behalf of and in the name of the transferor and that is certified in the land register by an advocate or a notary. The capacity of the transferee to act on behalf of and in the name of the transferor is then held to have been verified within the meaning of article 3009 of the Civil Code.

7. The Land Registrar or the Personal and Movable Real Rights Registrar must accept for registration any application that mentions the substitution under this Act although the transfer agreement or this Act may not have been published.

8. When a transferee acquires property transferred under a transfer agreement, a suit, action, application, motion or other proceeding brought or a power or recourse exercised or that could be brought or exercised by or against the transferor before a court of justice, an administrative tribunal or a government body in Québec in respect of the property transferred under a transfer agreement may not be stayed, interrupted or cancelled, but may be continued, brought or exercised on behalf of or against the transferee without continuance of suit on written notice duly served on all restricted parties and filed of record.

9. This Act does not affect the rights of a person having a right or a claim against or holding a security or debt obligation of or an interest in the transferor, a transferee or a third person, nor does it diminish, modify or affect the liability or the obligations of the transferor, a transferee or a third person toward such a person.

10. This Act must not be interpreted as denying a person who has mandated the transferor to carry on trust activities, or has deposited money with the transferor, the right, if applicable, to give that mandate to or deposit that money with another person than the transferor.

11. A deposit received in trust and transferred under a transfer agreement to a transferee that is not a trust company is deemed, on being transferred, to be only a deposit received within the meaning of the Deposit Insurance Act (R.S.Q., chapter A-26).

12. A transfer under section 3 must take effect not later than 20 months after 11 June 2010.

13. This Act comes into force on 11 June 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 47
AN ACT RESPECTING CLUB LAC BRÛLÉ INC.

Bill 222

Introduced by Mr. Jacques Chagnon, Member for Westmount–Saint-Louis

Introduced 12 May 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None



Chapter 47

AN ACT RESPECTING CLUB LAC BRÛLÉ INC.

[Assented to 11 June 2010]

AS Club Lac Brûlé Inc. was incorporated under the name Lake Brule Country Club Limited on 12 July 1919 by letters patent issued under the Quebec Companies' Act (R.S.Q., 1909, a. 6002);

AS the company changed its name to Club Lac Brûlé Inc. on 1 April 1981 in accordance with the law and as it was continued on 22 December 1987 under Part IA of the Companies Act (R.S.Q., chapter C-38) by a certificate and articles of continuance;

AS the company's authorized capital stock consists of an unlimited number of common shares without par value;

AS the company had 137 common shares issued and outstanding as at 31 December 2009, the date on which its last fiscal year ended;

AS the company's chief aim is to operate a club solely for social and sporting purposes;

AS the manner in which the company has engaged in activities and the objects it has pursued until now have been those of a non-profit legal person;

AS it appears necessary to the company that it continue its activities as a non-profit legal person governed by Part III of the Companies Act (R.S.Q., chapter C-38);

AS a notice stating the company's intention to be so continued has been sent to all shareholders of record;

AS the company has had a notice of its intention published in *L'information du Nord*, a local newspaper, for the benefit of the shareholders it was unable to reach;

AS the decision to continue the company as a non-profit legal person has been duly ratified by a special general meeting of the shareholders;

AS the book value of each share, as established in the unaudited financial statements as at 31 December 2009, is \$50.00;

AS the Companies Act does not permit the company to be continued under Part III of that Act;

AS it is expedient that the company be authorized to apply for continuation under Part III of the Companies Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Club Lac Brûlé Inc. is authorized to apply for the issue of letters patent under section 221 of the Companies Act (R.S.Q., chapter C-38) to constitute its members as a legal person governed by Part III of that Act. To that end, the shareholders of the company are deemed to be the members of the company.

2. On the date the letters patent are issued,

(a) the authorized capital stock of the company and all its issued shares, including the 137 common shares issued and outstanding as at 31 December 2009, are cancelled;

(b) the holders of the 137 common shares issued and outstanding become members of the legal person; and

(c) the amounts paid on those common shares constitute the subscription of the members referred to in paragraph *b* for the current year.

3. This Act comes into force on 11 June 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 48
**AN ACT RESPECTING THE PRESBYTERIAN COLLEGE OF
MONTREAL**

Bill 223

Introduced by Mr. Geoffrey Kelley, Member for Jacques-Cartier

Introduced 12 May 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended:

Act to incorporate the Presbyterian College of Montreal (Statutes of Canada, 1865, chapter 53)

Act to amend the statute of the Province of Canada, 28 Vict., chapter 53, intituled: "An Act to incorporate the Presbyterian College of Montreal" (S.Q., 1880, chapter 66)



Chapter 48

AN ACT RESPECTING THE PRESBYTERIAN COLLEGE OF MONTREAL

[Assented to 11 June 2010]

AS the Presbyterian College of Montreal was incorporated under the Act to incorporate the Presbyterian College of Montreal (Statutes of Canada, 1865, chapter 53);

AS that Act was amended by the Act to amend the statute of the Province of Canada, 28 Vict., chapter 53, intituled: “An Act to incorporate the Presbyterian College of Montreal” (S.Q., 1880, chapter 66);

AS the latter Act must be amended to take into account the changes which have occurred in recent years in the field of theological education and the training required of those who aspire to work as ministers of religion, more particularly as regards the need to hold a graduate-level degree;

AS the college, through its affiliation with United Theological College (United Church) and the Montreal Diocesan Theological College (Anglican Church) in the Montreal School of Theology and McGill University, offers a graduate-level degree;

AS the college, through its affiliation with United Theological College (United Church) and the Montreal Diocesan Theological College (Anglican Church) in the Montreal School of Theology and McGill University, is recognized, by its accrediting body, The Association of Theological Schools in the United States and Canada, as being accredited to offer graduate-level education;

AS the proposed amendments were approved by the Board of Governors of the college on 1 October and 4 December 2008 and by the General Assembly of the Presbyterian Church in Canada on 10 June 2009;

AS in the French text only, it is appropriate to correct the spelling of “Collège” and “collège” and to replace “degré” by “grade”;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act to incorporate the Presbyterian College of Montreal (Statutes of Canada, 1865, chapter 53) is amended by replacing “Collège” and “collège” wherever they appear in the title and in sections 1, 2, 3 and 6 in the French text by “Collège” and “collège”, respectively.

2. The Act to amend the statute of the Province of Canada, 28 Vict., chapter 53, intituled: “An Act to incorporate the Presbyterian College of Montreal” (S.Q., 1880, chapter 66) is amended

(1) by replacing “Collège” wherever it appears in the title and sections 1, 2 and 3 in the French text by “Collège”;

(2) by replacing “degré” and “degrés” wherever they appear in sections 2 and 3 in the French text by “grade” and “grades”, respectively ;

(3) by replacing “the degree of Bachelor of Divinity” in section 2 by “the degrees of Bachelor of Divinity, Master of Divinity and Master of Theological Studies”;

(4) by inserting “, Master of Divinity, Master of Theological Studies” after “Bachelor of Divinity” in section 3.

3. This Act comes into force on 11 June 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 49
AN ACT RESPECTING VILLE DE ROUYN-NORANDA

Bill 224

Introduced by Mr. Daniel Bernard, Member for Rouyn-Noranda–Témiscamingue

Introduced 11 May 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None



Chapter 49

AN ACT RESPECTING VILLE DE ROUYN-NORANDA

[Assented to 11 June 2010]

AS the Senator sector redevelopment project will confirm Ville de Rouyn-Noranda as a commercial hub and create employment while improving the quality of local, regional and inter-regional commercial offerings;

AS the project requires the relocation of the facilities situated along Chemin Senator that are used for Ministère des Transports activities;

AS the Société immobilière du Québec is the owner of lots 3 758 537, 3 758 721, 3 760 840 and 3 759 723 of the cadastre of Québec, which are occupied in part by the facilities of the Ministère des Transports, and as the Société immobilière du Québec will have to pay the cost of relocating those facilities, which is higher than the estimated revenues from the sale of the immovables;

AS it is in the interest of Ville de Rouyn-Noranda that it be granted certain powers for the purposes of the redevelopment project;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Ville de Rouyn-Noranda may, subject to the terms and conditions it determines, grant the Société immobilière du Québec financial assistance for the relocation, in its territory, of the facilities situated along Chemin Senator that are used for Ministère des Transports activities.

The assistance granted may not exceed \$3,000,000.

2. Ville de Rouyn-Noranda may assign Centre local de développement de la MRC de Rouyn-Noranda inc. a mandate to acquire the immovables owned by the city and the Société immobilière du Québec situated along Chemin Senator with a view to alienating them for the purposes of the sector's redevelopment project.

3. This Act comes into force on 11 June 2010.

2010, chapter 50

**AN ACT RESPECTING THE REGIONAL COUNTY
MUNICIPALITIES OF AVIGNON, BONAVENTURE, LA CÔTE-
DE-GASPÉ, LA HAUTE-GASPÉSIE AND ROCHER-PERCÉ AND
MUNICIPALITÉ DES ÎLES-DE-LA-MADELEINE**

Bill 225

Introduced by Mr. Georges Mamelonet, Member for Gaspé

Introduced 13 May 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None



Chapter 50

AN ACT RESPECTING THE REGIONAL COUNTY MUNICIPALITIES OF AVIGNON, BONAVENTURE, LA CÔTE-DE-GASPÉ, LA HAUTE-GASPÉSIE AND ROCHER-PERCÉ AND MUNICIPALITÉ DES ÎLES-DE-LA-MADELEINE

[Assented to 11 June 2010]

AS a regional county municipality or local municipality may, alone or with another person, operate an enterprise that produces electricity at a wind farm;

AS the regional county municipalities of Avignon, Bonaventure, La Côte-de-Gaspé, La Haute-Gaspésie and Rocher-Percé and Municipalité des Îles-de-la-Madeleine wish to be granted the power to enter into an intermunicipal agreement to operate an enterprise that produces electricity at a wind farm, even if the facilities concerned are situated in only one or some of the territories concerned;

AS it is in their interest that they be granted such a power;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** In this Act, unless the context indicates otherwise, “municipality” means the regional county municipalities of Avignon, Bonaventure, La Côte-de-Gaspé, La Haute-Gaspésie and Rocher-Percé and Municipalité des Îles-de-la-Madeleine, this last being deemed to act within the framework of its urban agglomeration powers.
- 2.** Despite any legislative provision, a municipality has the power to enter into an agreement with one or more other municipalities to operate an enterprise that produces electricity at a wind farm, even if the facilities concerned are situated in only one or some of the territories concerned.
- 3.** The validity of the acts performed by a municipality to operate an enterprise that produces electricity at a wind farm, even if the facilities concerned are not situated in the municipality’s territory, is not open to challenge on the ground that the municipality did not, at the time the acts were performed, have the power required by law.
- 4.** This Act comes into force on 11 June 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 51
AN ACT TO AMEND THE CHARTER OF THE CITY OF LAVAL

Bill 226

Introduced by Madam Francine Charbonneau, Member for Mille-Îles

Introduced 13 May 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None



Chapter 51

AN ACT TO AMEND THE CHARTER OF THE CITY OF LAVAL

[Assented to 11 June 2010]

AS it is in the interest of Ville de Laval that its charter be again amended;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. In exercising its power to install conduits for the burial of an electric power distribution or telecommunications system under the public right-of-way, Ville de Laval has the right to construct such underground conduits on private property without the owner's consent, and may decide that the cost of installing such conduits beyond 10 metres from the street line, except building entry conduits, is to be charged to the owner of the building. The city may also demand from the owner an advance deposit sufficient to guarantee payment of the cost of the work charged to the owner.

2. Section 51a of the Cities and Towns Act (Revised Statutes, 1964, chapter 193), enacted for the city by section 12 of chapter 89 of the statutes of 1965 (1st session) and amended by section 4 of chapter 96 of the statutes of 1968, section 1 of chapter 112 of the statutes of 1978, section 168 of chapter 57 of the statutes of 1983 and section 2 of chapter 113 of the statutes of 1987, is again amended

(a) by replacing subsection 1 by the following subsection:

“(1) The mayor is the chairman of the executive committee; at the first meeting of the executive committee, he shall appoint a vice-chairman from among the committee's members; the vice-chairman shall assume all the duties of the chairman if the latter is absent or the office of chairman is vacant. The chairman may stand in for the vice-chairman of the executive committee at any time.

The chairman may appoint, at any time, a member of the executive committee to temporarily stand in for the vice-chairman appointed under the first paragraph, if the latter is absent from the territory of the municipality or is unable to perform the duties of office.

The mayor may at any time stand in for a member of the executive committee.

The quorum of the executive committee shall be three members. The chairman shall call and preside at executive committee meetings, and ensure that they are properly conducted. The chairman may vote and also has the casting vote.”;

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

“(3.1) Any member of the executive committee who is not present at the place where a meeting is held may take part in the meeting by means of electronic communications equipment.

However, the communications equipment must enable every person using the equipment or attending the meeting to hear clearly everything that is said by another person in an audible and intelligible voice.

Every member participating in such manner in a meeting is deemed to be present at the meeting.”;

(c) by replacing subsection 16 by the following subsection:

“(16) All contracts shall be signed on behalf of the city by the chairman of the executive committee and by the clerk or the assistant clerk.

The chairman may nonetheless designate in writing, generally or specially, another member of the executive committee to sign in his place.

On the proposal of the mayor, the executive committee may generally or specially authorize the director general, a department head or another officer it designates to sign contracts or documents of a nature it determines that are within the jurisdiction of the executive committee or that of the city council, except by-laws and resolutions, and prescribe, in that case, that certain contracts or documents or certain classes of contracts or documents need not be signed by the clerk.

Contracts may also be signed by any other person delegated by the council or the executive committee under section 477.2 of the Cities and Towns Act (R.S.Q., chapter C-19).”

3. Insofar as a plan relating to a cadastral operation approved by the city has been filed with the registry office, the sites of thoroughfares that the owner undertakes to convey for the purposes of a provision enacted under subparagraph 7 of the second paragraph of section 115 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) become, without indemnity, the property of the city and form part of its public domain on registration in the land register of a notice signed by the clerk and drawn up on the earlier of

(1) the date on which the executive committee of the city adopts a resolution to accept the transfer of ownership in accordance with the owner's undertaking; and

(2) the date on which the work described in the municipal works agreement included in the by-law adopted under section 145.21 of the Act respecting land use planning and development is given final acceptance.

The notice of the clerk must mention the fact that the notice is published in the land register under this section.

Hypothecs, charges and real rights affecting the land mentioned in the notice are extinguished by the publication of the notice provided for in this section.

4. Insofar as a plan relating to a cadastral operation approved by the city has been filed with the registry office, the land that the owner undertakes to convey for the purposes of a provision enacted under the first paragraph of section 117.1 of the Act respecting land use planning and development becomes, without indemnity, the property of the city and forms part of its public domain on registration in the land register of a notice signed by the clerk and drawn up on the date on which the executive committee of the city adopts a resolution to accept the transfer of ownership in accordance with the owner's undertaking.

The notice of the clerk must mention the fact that the notice is published in the land register under this section.

Hypothecs, charges and real rights affecting the land mentioned in the notice are extinguished by the publication of the notice provided for in this section.

5. Sections 486.1 to 486.4 of the Cities and Towns Act (R.S.Q., chapter C-19), enacted for the city by sections 5 and 10 of chapter 84 of the statutes of 1996, are amended by replacing "surtax" wherever it appears by "tax".

6. This Act comes into force on 11 June 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 52

AN ACT RESPECTING EXCELDOR COOPÉRATIVE AVICOLE

Bill 227

Introduced by Mr. Gilles Lehouillier, Member for Lévis

Introduced 1 June 2010

Passed in principle 10 June 2010

Passed 10 June 2010

Assented to 11 June 2010

Coming into force: 11 June 2010

Legislation amended: None



Chapter 52

AN ACT RESPECTING EXCELDOR COOPÉRATIVE AVICOLE

[Assented to 11 June 2010]

AS Exceldor Coopérative Avicole (“Exceldor”) is a legal person constituted on 28 January 1995 by a certificate of amalgamation issued under the Cooperatives Act (R.S.Q., chapter C-67.2);

AS Exceldor carries on business and has offices in more than one Canadian province;

AS, in order to foster its expansion outside Québec while remaining a cooperative, Exceldor wishes to become a cooperative governed by federal law;

AS the Canada Cooperatives Act (Statutes of Canada, 1998, chapter 1) was assented to on 31 March 1998 and came into force on 31 December 1999;

AS the Canada Cooperatives Act allows bodies corporate not incorporated under that Act to apply for a certificate of continuance under the Act if their governing legislation authorizes them to do so;

AS no provision in Québec legislation authorizes the continuance of a Québec cooperative as a cooperative governed by federal law;

AS it is expedient that Exceldor be authorized to apply for a certificate of continuance under the Canada Cooperatives Act;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Exceldor Coopérative Avicole (“Exceldor”) is authorized to apply for a certificate of continuance under subsection 1 of section 285 of the Canada Cooperatives Act (Statutes of Canada, 1998, chapter 1), provided it maintains in Québec its head office or the head office of any legal person resulting from an alteration to its structure that would operate to fundamentally change the legal status of Exceldor.

2. Exceldor ceases to be governed by the Cooperatives Act (R.S.Q., chapter C-67.2) on the date indicated on the certificate of continuance.

- 3.** The Minister of Economic Development, Innovation and Export Trade sends a copy of the certificate of continuance received in accordance with subsection 9 of section 285 of the Canada Cooperatives Act to the enterprise registrar for deposit in the register instituted under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45).
- 4.** This Act comes into force on 11 June 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 53

AN ACT CONCERNING COOPÉRATIVE DE TRANSPORT MARITIME ET AÉRIEN, ASSOCIATION COOPÉRATIVE

Bill 228

Introduced by Mr. Germain Chevarie, Member for Îles-de-la-Madeleine

Introduced 4 November 2010

Passed in principle 10 December 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010

Legislation amended: None



Chapter 53

AN ACT CONCERNING COOPÉRATIVE DE TRANSPORT MARITIME ET AÉRIEN, ASSOCIATION COOPÉRATIVE

[Assented to 10 December 2010]

AS Coopérative de Transport Maritime et Aérien, association coopérative (the Cooperative) was constituted on 28 May 1944 for the purpose of providing Îles-de-la-Madeleine with transportation services;

AS the Cooperative is governed by the Cooperatives Act (R.S.Q., chapter C-67.2);

AS the Cooperative provides ferry services to the community of Îles-de-la-Madeleine and to the general public as well as cruise services and water and ground freight transportation services;

AS the Cooperative supports development efforts in the community of Îles-de-la-Madeleine in compliance with the rules of cooperative action set out in section 4 of that Act;

AS it is expedient to prescribe special provisions applicable to the governance and business of the Cooperative;

AS it is expedient to exempt the Cooperative from its obligation under that Act to carry on 50% of its total business with its members;

AS it is difficult for the Cooperative to determine the exact proportion of business it carries on with its members given that it serves both the community of Îles-de-la-Madeleine and the general public;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Coopérative de Transport Maritime et Aérien, association coopérative (the Cooperative) carries on its business for the benefit of its community, Îles-de-la-Madeleine, through subsidiaries in which it directly or indirectly holds shares.
- 2.** To ensure its sound governance, the Cooperative must include at least 50 members from its community and its board of directors must be composed of at least seven directors.

- 3.** The Cooperative may not allot rebates to its members and the interest paid on preferred shares issued to members is limited to a maximum rate of 10%.
- 4.** No employee of the Cooperative or of any subsidiary in which it directly or indirectly holds shares may be elected as a director.
- 5.** Neither the obligation imposed by section 128.1 of the Cooperatives Act (R.S.Q., chapter C-67.2) as to the proportion of business a cooperative must carry on with its members, nor section 128.2 of that Act, apply to the Cooperative.
- 6.** This Act comes into force on 10 December 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 54
**AN ACT RESPECTING VILLE DE SEPT-ÎLES AND VILLE DE
FERMONT**

Bill 230

Introduced by Madam Lorraine Richard, Member for Duplessis

Introduced 9 November 2010

Passed in principle 10 December 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010

Legislation amended: None



Chapter 54

AN ACT RESPECTING VILLE DE SEPT-ÎLES AND VILLE DE FERMONT

[Assented to 10 December 2010]

AS it is in the interest of Ville de Sept-Îles and Ville de Fermont that they be granted certain powers so that they may participate in the construction of 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 Sept-Îles and Ville de Fermont may, by by-law, adopt a housing program. Under the program, they may provide assistance for the construction of dwellings.
- 2.** The 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 2020.
- 4.** The total amount of financial assistance granted by a town, in the form of a subsidy or tax credit, may not exceed \$3,000,000. A 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 municipal 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 town may, among other things, require a hypothec or other real right.
- 7.** In the report made by the mayor under section 474.1 of the Cities and Towns Act (R.S.Q., chapter C-19) on the financial position of the town, the mayor must include a statement on the implementation of the housing program referred to in section 1. The mayor must specify the number of applications filed during the preceding fiscal year and, for each beneficiary, the nature and amount of the financial assistance granted and the number of dwellings concerned.

8. This Act comes into force on 10 December 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 55
AN ACT RESPECTING DIXVILLE HOME INC.

Bill 231

Introduced by Madam Johanne Gonthier, Member for Mégantic-Compton

Introduced 11 November 2010

Passed in principle 10 December 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010

Legislation amended: None



Chapter 55

AN ACT RESPECTING DIXVILLE HOME INC.

[Assented to 10 December 2010]

AS Dixville Home Inc. is a public institution constituted as a legal person on 22 March 1965 under Part III of the Companies Act (R.S.Q., 1964, chapter 271) and its mission is to operate a rehabilitation centre of the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder, in accordance with section 84 and paragraph 1 of section 86 of the Act respecting health services and social services (R.S.Q., chapter S-4.2);

AS Dixville Home Inc. is a legal person designated by the Minister of Health and Social Services under section 139 of the Act respecting health services and social services;

AS, by a deed registered on 23 July 1974 at the registry office of the registration division of Coaticook under number 49703, Dixville Home Inc. acquired the immovable designated as lot 143 of the cadastre of the village of Dixville in the registration division of Coaticook;

AS, contrary to section 44 of the Act respecting health services and social services (1971, chapter 48) applicable at the time, Dixville Home Inc. failed to obtain the authorization of the Lieutenant-Governor in Council to acquire the lot, and its deed of acquisition is therefore null under section 48 of that Act;

AS, by a deed registered on 20 November 1986 at the registry office of the registration division of Coaticook under number 65784, Dixville Home Inc. acquired the immovable designated as lot 109 of the cadastre of the village of Dixville in the registration division of Coaticook;

AS, contrary to section 72 of the Act respecting health services and social services (R.S.Q., chapter S-5) applicable at the time, Dixville Home Inc. failed to obtain the authorization of the Government or consult the regional council concerned to acquire the lot, and its deed of acquisition is therefore null under section 75 of that Act;

AS Dixville Home Inc. acquired the immovables to carry out the mission of the institution and used them for that purpose for many years;

AS Dixville Home Inc. wishes to sell the two immovables but the absence of the authorizations required at the time it acquired the immovables prevents it from claiming that its titles of ownership are valid;

AS it is in the interest of Dixville Home Inc. that its failure to obtain the required authorizations at the time it acquired the immovables, and the resulting defects of title affecting them, be remedied;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite sections 44 and 48 of the Act respecting health services and social services (1971, chapter 48) applicable at the time, the deed of sale registered under number 49703 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable designated as lot 143 of the cadastre of the village of Dixville in the registration division of Coaticook, may not be annulled on the grounds that the authorization of the Lieutenant-Governor in Council was not obtained, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.

2. Despite sections 72 and 75 of the Act respecting health services and social services (R.S.Q., chapter S-5) applicable at the time, the deed of sale registered under number 65784 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable designated as lot 109 of the cadastre of the village of Dixville in the registration division of Coaticook, may not be annulled on the grounds that the authorization of the Government was not obtained or the regional council concerned was not consulted, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.

3. This Act must be registered at the registry office of the registration division of Coaticook and the appropriate entries registered against lots 143 and 109 of the cadastre of the village of Dixville in the registration division of Coaticook.

4. This Act comes into force on 10 December 2010.

NATIONAL ASSEMBLY OF QUÉBEC
Thirty-ninth Legislature, first session

2010, chapter 56

AN ACT RESPECTING MUNICIPALITÉ RÉGIONALE DE COMTÉ DES APPALACHES

Bill 232

Introduced by Mr. Norbert Morin, Member for Montmagny-L'Islet

Introduced 7 December 2010

Passed in principle 10 December 2010

Passed 10 December 2010

Assented to 10 December 2010

Coming into force: 10 December 2010

Legislation amended: None



Chapter 56

AN ACT RESPECTING MUNICIPALITÉ RÉGIONALE DE COMTÉ DES APPALACHES

[Assented to 10 December 2010]

AS Municipalité régionale de comté des Appalaches wishes to hold an immovable in divided co-ownership, in particular to establish its office in it;

AS it is in the interest of Municipalité régionale de comté des Appalaches that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Municipalité régionale de comté des Appalaches may hold an immovable situated on lots 4 154 508 and 4 158 073 of the cadastre of Québec in divided co-ownership, in particular to establish its office in it.
- 2.** The declaration of co-ownership must provide, in the by-laws of the immovable, that the regional county municipality must be represented on the board of directors of the syndicate for as long as the municipality holds a fraction of the immovable described in section 1.

The director representing the regional county municipality is appointed by the council of the municipality from among its members.

- 3.** Articles 935 to 938.4 and 961.2 to 961.4 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) apply to the awarding of contracts by the directors or the general meeting of the co-owners of the immovable for as long as Municipalité régionale de comté des Appalaches holds a fraction of the immovable described in section 1, to the extent that the portion of the proposed expenditure chargeable to the regional county municipality, taking into account the fractions it holds, attains or exceeds the amounts specified in those articles.

For the purposes of the articles mentioned in the first paragraph, any contract referred to in that paragraph is deemed to be a contract entered into by Municipalité régionale de comté des Appalaches.

- 4.** Any decision made by the directors or the general meeting of the co-owners that involves an expenditure of \$25,000 or more for the regional county municipality must, to be binding on the regional county municipality, be approved by its council.
- 5.** This Act comes into force on 10 December 2010.

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